

TAHOE TRANSPORTATION DISTRICT (TTD)

Notice of Agenda and Agenda

University of Reno
Prim Library, Room 214
999 Tahoe Blvd., Incline Village, NV

December 6, 2023
3:00 p.m.

The Tahoe Transportation District Board meeting will be physically open to the public at the University of Reno, Prim Library, Room 214, 999 Tahoe Blvd., Incline Village, NV. Paid parking (\$2.00 per hour) is enforced by the University and the public will need to pay using the PaybyPhone option located in the Silver 11 lot just south of the Prim Library. In accordance with California and Nevada law, Board members may be teleconferencing into the meeting via GoToWebinar. This meeting will be held in accordance with requirements under Government Code section 54953(f).

To register for the TTD Committee and Board Meetings, go to:
<https://attendee.gotowebinar.com/register/4525786008528114783>

There is only one registration link for the meetings. After registering, you will receive a confirmation email containing information about joining the webinar.

The following locations will also be available for participation by teleconference:

California Department of Transportation
703 B Street
Marysville, CA 95901

229 W Loop 121
Belton, Texas 76513

Members of the public may observe the meeting and submit comments in person at the above locations or via GoToWebinar. Members of the public may also provide public comment by sending comments to the Clerk to the Board by email at jallen@tahoetransportation.org. Please note which agenda item the comment pertains to. Comments will be distributed at the Board meeting and attached to the minutes of the meeting. Comments for each agenda item should be submitted prior to the close of that agenda item.

Any member of the public who needs accommodations should email or call Judi Allen who will use her best efforts to provide reasonable accommodations to provide as much accessibility as possible, while also maintaining public safety in accordance with TTD's procedure for resolving reasonable accommodation requests. All reasonable accommodations offered will be listed on the TTD website at tahoetransportation.org.

All items on this agenda are action items unless otherwise noted. Items on the agenda may be taken out of order. The Board may combine two or more items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. CALL TO ORDER AND GENERAL MATTERS

- A. Roll Call and Determination of Quorum of TTD
- B. *For Possible Action:* Approval of Agenda for December 6, 2023
- C. *For Possible Action:* Approval of Board Minutes of October 16, 2023

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II. PUBLIC INTEREST COMMENTS

At this time, members of the public shall have the opportunity to directly address the Board. All comments are to be limited to no more than three minutes per person for matters not listed on this agenda. The Board is prohibited by law from taking immediate action on or discussing issues raised by the public that are not listed on this agenda. In addition, members of the public shall have the opportunity to directly address the Board after each item on which action may be taken is discussed by the public body, but before the public body takes action on the item.

III. FOR INFORMATION: PROGRAM IMPLEMENTATION COMMITTEE REPORT FOR NOVEMBER 1 MEETING

IV. FOR INFORMATION: REGIONAL PARTNERSHIPS & COMMUNICATIONS COMMITTEE REPORT FOR DECEMBER 6 MEETING

V. FOR INFORMATION: BUDGET FINANCE AND PERSONNEL COMMITTEE REPORT FOR DECEMBER 6 MEETING

VI. FOR INFORMATION: TRPA ADVISORY PLANNING COMMISSION AND CALIFORNIA COUNCIL OF GOVERNMENTS REPRESENTATIVE UPDATES

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IX. FOR INFORMATION: DISTRICT MANAGER REPORT

X. BOARD MEMBER REQUESTS AND COMMENTS

XI. PUBLIC INTEREST COMMENTS

XII. ADJOURNMENT

COMPLIANCE WITH PUBLIC NOTICE REQUIREMENTS

This notice and agenda has been posted at the TTD office and at the Stateline, Nevada post office. The notice and agenda has also been posted at the North Tahoe Conference Center in Kings Beach, the Incline Village GID office, the North Tahoe Chamber of Commerce, the teleconference locations listed above, and on the TTD website: www.tahoetransportation.org.

For those individuals with a disability who require a modification or accommodation in order to participate in the public meeting, please contact Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

Nevada Open Meeting Law Compliance

Written notice of this meeting has been given at least three working days before the meeting by posting a copy of this agenda at the principal office of the Board and at three other separate, prominent places within the jurisdiction of the Board not later than 9 a.m. of the third working day before the meeting.

Written notice of this meeting has been given by providing a copy of this agenda to any person who has requested notice of the meetings of the Board. Such notice was delivered to the postal service used by the Board not later than 9 a.m. of the third working day before the meeting for transmittal to the requester by regular mail, or if feasible for the Board and the requester has agreed to receive the public notice by electronic mail, transmitted to the requester by electronic mail sent not later than 9 a.m. of the third working day before the meeting.

Supporting materials were provided to any person requesting such materials and were made available to the requester at the time the material was provided to the members of the Board or, if provided to the members of the Board at the meeting, were made available to the requester at the meeting and are available on the TTD website: www.tahoetransportation.org. Please send requests for copies of supporting materials to Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

**TAHOE TRANSPORTATION DISTRICT
TAHOE TRANSPORTATION COMMISSION
SPECIAL BOARD MEETING MINUTES
October 16, 2023**

TTD/C Board Members in Attendance:

Alexis Hill, Washoe County, Chair
Lori Bagwell, Carson City
Cody Bass, City of South Lake Tahoe
Brian Bigley, Member at Large
Andy Chapman, TNT-TMA
Kyle Davis, Nevada Governor Appointee
Jessica Diss, Tahoe Regional Planning Agency Appointee (attended remotely)
Cindy Gustafson, Placer County (attended remotely)
Brooke Laine, El Dorado County (attended remotely)
Wesley Rice, Douglas County
Nick Speal, California Governor Appointee
Steve Teshara, SS-TMA
Alex Fong, Caltrans (attended remotely)
Kevin Verre, NDOT

Others in Attendance:

Carl Hasty, Tahoe Transportation District
Joanie Schmitt, Tahoe Transportation District
George Fink, Tahoe Transportation District
Nick Haven, Tahoe Regional Planning Agency
Judy Weber, Tahoe Regional Planning Agency
Judi Allen, Tahoe Transportation District
Mary Wagner, Legal Counsel

I. TAHOE TRANSPORTATION DISTRICT CALL TO ORDER AND ROLL

A. Roll Call and Determination of Quorum

The special meeting of the Tahoe Transportation District and Tahoe Transportation Commission was called to order by Chair Hill at 8:09 a.m., at the Tahoe Regional Planning Agency and via GoToWebinar. Roll call was taken, and it was determined a quorum was in attendance for TTD/TTC.

B. Approval of TTD/TTC Agenda of October 16, 2023

Motion/second by Ms. Bagwell/Mr. Rice to approve the TTD/C agenda for today's meeting. The motion passed

C. Approval of TTD Meeting Minutes for August 2, 2023

Motion/Second by Mr. Rice/Mr. Bigley to approve the minutes. The motion passed, with Mr. Teshara and Mr. Speal abstaining.

II. PUBLIC INTEREST COMMENTS

Ellie Waller requested Agenda Item VI.B. be pulled as believes the title is misleading because it doesn't include the intersection of US 50 at State Route 28 and the Wood Rodgers contract with NDOT should include a presentation to Douglas County.

Carole Black read her attached submitted comment.

Mr. Davis arrived at 8:16 a.m.

Helen Neff noted she submitted written comments and asked not to dissolve the Incline Village Mobility Committee.

Sara Schmitz stated she concurs with Helen Neff's comments and that the problem TTD is trying to solve has not been clearly identified and there is a lack of understanding. She added that Commissioner Hill at a different meeting had commented about integrating water taxis in Incline Village and that the beaches at Incline are deed restricted and will not build a pier for a water taxi and it should be removed from the plan.

Ms. Hill clarified she did not state water taxis would be operated at Incline Village.

III. ADJOURN AS TTD AND RECONVENE AS TTC

IV. TAHOE TRANSPORTATION COMMISSION (TTC) BUSINESS ITEM

A. Conduct a Public Hearing and Recommend Approval of the 2023 Federal Transportation Improvement Program Amendment No. 4 to the Tahoe Metropolitan Planning Organization Governing Board

Ms. Weber reviewed this item and gave a presentation.

Ms. Diss arrived at 8:25 a.m.

Sara Schmitz commented the plans to build another pathway from Crystal Bay to Incline Village and hoped the lessons learned from East Shore trail would be taken into account and that there needs to be significant parking at the trailhead and would like to know where that is going to be built.

Ms. Laine asked regarding the Meeks Creek Bridge if parking is part of the grant. Mr. Haven noted it is a bridge replacement project.

Action Requested: For Possible Action

Mr. Davis moved to recommend approval of the 2023 Federal Transportation Improvement Program Amendment No. 4 to the Tahoe Metropolitan Planning Organization Governing Board. Ms. Bagwell seconded the motion. The motion passed unanimously.

V. ADJOURN AS TTC AND RECONVENE AS TTD

VI. TAHOE TRANSPORTATION DISTRICT (TTD) CONSENT ITEMS

- A. Acceptance of the District's Financial Statement of Operations for the First Month of Fiscal Year 2024 Through July 31, 2023
- B. Acceptance of the Fiscal Year 2024 Work Program and Budget Amendment to Include the State Route 28 Nevada Stateline to Stateline Bikeway Project, Central Corridor Phase III, Sand Harbor to Thunderbird Cove and Related Funding Sources
- C. Acceptance of the Fiscal Year 2024 Work Program and Budget Amendment to Include the Spooner Mobility Hub Project and Related Funding Sources
- D. Award a Contract and Authorize the District Manager to Finalize and Execute an Agreement with Wood Rodgers, Inc. for Environmental and Engineering Services for the State Route 28 North Parking, Sidewalk, and Water Quality Improvements Project in an Amount Not to Exceed \$125,975 for Initial Contract Tasks
- E. Authorize the District Manager to Finalize and Execute a Two-Year Agreement with Stantec Consulting, Inc. to Prepare a Zero Emission Fleet Conversion Plan in an Amount Not to Exceed \$189,857
- F. Authorize the District Manager to Execute a Purchase Order with Gillig, LLC Under the Washington State Department of Enterprise Services Cooperative Purchasing Agreement for Transit Buses, Master Contract No. 06719-01, for the Purchase of Eight Buses (Four 35 Foot Hybrids and Four 29 Foot Diesels) and Associated Modification and Equipment Not to Exceed \$950,000 Per Unit for Hybrid and \$615,000 Per Unit for Diesel
- G. Review and Recommend Approval of an Increase of Twenty-Five Cents Per Day from \$5.75 to \$6.00 for the Rental Car Mitigation Fee Program to the Tahoe Regional Planning Agency's Governing Board
- H. Ratify Selection of the Employee Health Benefit Program for the Period December 1, 2023 through November 30, 2024
- I. Informational Update Regarding Tahoe Transportation District's Federal Transit Administration's Triennial Review and Transportation Development Act's Triennial Audit

Mr. Bass requested Item I be tabled to a future meeting for discussion and pull Item F. Mr. Bass moved to table Item I, pull Item F, and approve the remainder of the consent calendar. Mr. Teshara seconded the motion. The motion passed unanimously.

Mr. Fink reviewed Item F. Mr. Bass asked about leasing buses. Mr. Fink noted buses are not readily available to lease and it is a different expense classification. Mr. Fink added the funds available to purchase the buses would not be available for leasing buses as the funds are for capital purchases, not operating expenses. Mr. Davis asked what the expected life of the diesel buses would be. Mr. Fink stated the expected useful life is 12 years. Mr. Speal asked why purchasing two types of buses instead of all hybrid buses. Mr. Fink explained it is related to the size of the buses and the cost of the buses. Mr. Teshara asked if there is a used bus market for the diesel buses if wanting to change to electric buses before the useful life is up. Mr. Fink stated yes, the bus could be transferred to another federal recipient. Mr. Bass asked about purchasing all hybrids and no diesels. Mr. Fink replied the hybrid buses are more expensive and less operationally diverse. Ms.

Laine asked why are buses are being purchased when there are routes being cut and a lack of drivers. Mr. Fink replied the majority of the current buses are past their useful life and are no longer reliable, as well as there is an FTA requirement to replace buses.

Mr. Chapman moved to authorize the District Manager to execute a purchase order with Gillig, LLC under the Washington State Department of Enterprise Services Cooperative purchasing agreement for transit buses, Master Contract No. 06719-01, for the purchase of four 35 foot hybrids and four 29 foot diesels and associated modification and equipment not to exceed \$950,000 per unit for the hybrid and \$615,000 per unit for the diesel. Mr. Rice seconded the motion. The motion passed, with Mr. Bass voting no.

Ms. Gustafson left at 8:50 a.m.

VII. TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS

A. Incline Village Mobility Hub Project Update and Adjustment of the Public Outreach Process, Including Consideration of Dissolvement of the Incline Village Mobility Hub Committee

Mr. Marino reviewed this item.

Ms. Bagwell asked if any changes being proposed will require a change or amendment to HDR's contract regarding deliverables. Mr. Marino responded that HDR will complete their tasks under the current scope and budget. Mr. Chapman stated he agrees with the requested direction and the committee has heard the community's concerns. Mr. Davis asked about the amount of staff time that will be needed. Mr. Marino noted there will be more staff time on this project, especially for Ms. Wasner, the PIO. Mr. Davis asked about the timeline of completing the grant requirements. Mr. Marino noted it needs to be completed by June of 2024. Mr. Davis asked what kind of transit service is being envisioned. Mr. Hasty responded other transit services besides the District could use the hub as connections and this hub is part of a complete network for the basin. Ms. Hill thanked the community and staff for all the work completed so far and feels staff has a good plan moving forward. Mr. Marino added the FTA requires a site analysis on the school site, as well as any other site within the community that is a possibility. Mr. Bass stated transparency is key and disbanding the committee will create more issues and one more committee meeting should be held.

Sara Schmitz urges the Board not to disband the committee and the community deserves the representation.

Mr. Davis expressed concern regarding the staff time on this project. Mr. Hasty explained the Mobility Hub is a component of the solution for the SR 28 Corridor planning, which has been on-going for many years, with the individual projects. He added the addition of the new budgeted public information officer will help with the updated outreach plan. Mr. Rice noted the need to get comments from the public that uses the services and how we can break through and get with them. Ms. Bagwell stated she is only in favor of keeping

the committee if it is going to come forward with a distinct recommendation and is in favor of holding a workshop moving forward. Ms. Laine is concerned the problems incurred during the US50 project and this project are similar and feels there should be one more meeting and wants to see this resolved amicably. Mr. Teshara suggested removing any mention of dissolving the committee. Mr. Chapman stated whether the committee is there or not, this Board is ultimately responsible, and it is time to bring this item to this Board for discussion.

Action Requested: For Possible Action

Mr. Chapman moved to approve the Incline Village Mobility Hub Project adjustment of the public outreach process and dissolving the Incline Village Mobility Hub committee and to bring the discussion when and where appropriate to this Board. Ms. Hill seconded the motion. The motion passed, with Mr. Bass and Ms. Laine voting no.

B. Presentation and Discussion on the Short-Range Transit Plan Update

Mr. Fink reviewed this item. Mr. Speal asked if funds allocated to the fixed route would be re-allocated to microtransit. Mr. Hasty confirmed that is correct. Mr. Bass asked what the numbers would be. Mr. Hasty stated that it is time to get into operational details in order to answer that question and that public outreach, and a Board decision will be completed before the end of the fiscal year. Mr. Fink added the public outreach will be a joint effort between the District and the City. Mr. Teshara noted the memo (attached to the minutes) that was submitted suggested a change to the resolution to remove the reference to the completion of the Short-Range Transit Plan. Ms. Laine stated she is in favor of using the language requested in the memo. Mr. Speal is concerned with the discussion regarding the use of funding being moved to support microtransit.

Hilary Roverud, City of South Lake Tahoe Assistant City Manager, thanked the Board for the discussion today and supports the use of the proposed revised language.

Ms. Diss left at 9:39 a.m.

Action Requested: For Possible Action

No action was taken.

C. Adopt Resolutions 2023-002 and 2023-003 Authorizing the District Manager to Execute Claims for the California Transportation Development Act Funds for the El Dorado County Portion of Lake Tahoe, Including the City of South Lake Tahoe for Transit Operations for Fiscal Year 2023-2024 for Transit Service Provided by the Tahoe Transportation District

This item was discussed concurrently with the previous item due to time constraints.

Action Requested: For Possible Action

Mr. Teshara moved to adopt Resolutions 2023-002 and 2023-003 as amended with the proposed language from the submitted memo. Mr. Bass seconded the motion. The motion passed unanimously.

Ms. Hill left at 10:10 a.m. and Mr. Bigley stepped in as Chair.

VIII. DISTRICT MANAGER REPORT

Mr. Hasty stated he is preparing a written report for the Board and noted there are three good applicants for the Deputy District Manager position. The selection committee will consist of Ms. Gustafson, Ms. Bagwell, Joe Irvine, Alfred Knotts, Ms. Aspero and himself.

IX. BOARD, COMMISSION MEMBER AND STAFF REQUESTS AND COMMENTS

Mr. Bass stated he gave notice that he would be not able attend to the prior meeting in advance and requested an agenda item for an RFP for legal counsel and an update regarding Mr. Hasty's leadership and succession plan.

Mr. Teshara asked about additional transit funds in California.

Mr. Haven noted that is SB125 and only a two-year allocation.

Ms. Laine noted her lack of physical attendance at the last meeting affected the quorum and thanked the District for participating in the high school's homecoming parade with the trolley.

Mr. Speal introduced himself as the California Governor's appointee and he has a passion for protecting the environment.

X. PUBLIC INTEREST COMMENTS

There were no further public interest comments.

XI. ADJOURNMENT

The meeting adjourned at 10:20 a.m.

Respectfully Submitted:

*Judi Allen
Executive Assistant
Clerk to the Board
Tahoe Transportation District*

(The above meeting was recorded in its entirety, anyone wishing to listen to the aforementioned tapes, please contact Judi Allen, Clerk to the Board, (775) 589-5502.)

October 13, 2023

Ms. Alexis Hill, Chair
Members, Board of Directors
Tahoe Transportation District
PO Box 499
Zephyr Cove, NV 89448

Re: Agenda Item VII.C. - October 16, 2023 Special Board Meeting

Dear Chair Hill and Members:

On behalf of the entities and their representatives participating in the South Shore Ad Hoc Transit Committee, please accept this letter and our request to modify the language in the staff report (last paragraph under Discussion) and the related WHEREAS in each of the two Resolutions proposed for Possible Action.

Our requested language is as follows:

TTD may amend the FY application once a revenue sharing agreement is reached to support additional microtransit services within the California portion of the South Shore. This possibility will be discussed at an upcoming TTD Board meeting as part of the public input process prior to a formal decision.

Ad-Hoc Committee representatives from the City, El Dorado County, and the South Shore Transportation Management Association, also members of your Board, will be in attendance at the Special Meeting to provide comments and rationale in support of this request.

We thank the District Board and staff in advance for consideration and approval of the language change proposed.

Respectfully submitted,

Steve Teshara
Board Chair, SS/TMA

Cody Bass
Mayor Pro-Tem
City of South Lake Tahoe

Brooke Laine
Supervisor District V
County of El Dorado

cc: Carl Hasty, District Manager, TTD
Nick Haven, Director, Metropolitan Planning Organization (TMPO)
Joe Irvin, City Manager, City of South Lake Tahoe
Members, Board of Directors, South Shore Transportation Management Association

From: [Diane Heirshberg](#)
To: [Judi Allen](#)
Subject: Agenda Item VII(A), October 16, 2023, Opposition to the Proposal to Remove The TTD Incline Village Mobility Hub Committee Members who Live in Incline Village
Date: Thursday, October 12, 2023 1:17:35 PM

Dear Judy,

Please make this part of the public record of Agenda item VII (A), for the October 16, 2023 meeting and forward to Board members.

Thank you,

Re: Agenda Item VII(A), October 16, 2023, Opposition to the Proposal to Remove The TTD Incline Village Mobility Hub Committee Members who Live in Incline Village

October 12, 2023

Dear Board of Directors of the Tahoe Transportation District,

The first page of the TTD Staff memorandum describes the formation of the Incline Village Mobility Hub Committee (the “IVMC”) which includes several members of the public on the committee for the purpose of “ensuring transparency and broad civic engagement.” As you are aware, there has been a loss of faith in the integrity of government at all levels, and in most locales, and one of the reasons is the perception that the public is ignored and excluded from the making of public policy decisions which impact them, such as the decision with respect to the location and composition of the proposed Incline Village mobility hub. The public desires transparency on the mobility hub, and that was the purpose of including public members on the IVMC. Public outreach is meant to bring better local information to government and to give the citizenry a sense that decisions have been made fairly and with full consideration of all pertinent facts. I respectfully urge that taking the three public members off the IVMC because of delays caused by decisions and actions by Staff and the Consultants, is not fair or reasonable or in the interests of the TTD or Incline Village.

I remember and the Incline Village community remember, the formation of the IVMC committee to include several local community members. That commitment was made by a former Tahoe Transportation District Board (“TTD” Board) in response to comments by

numerous Incline Village community members opposed to the secrecy with which the OES site had been identified and pursued, and with which the Grant was pursued and then purchased. Several years ago, after criticisms were leveled against Mr. Hasty for what the public believed were his secret actions outside of public view, which included not holding public meetings before applying for the Grant for the OES site, and then acting without local public involvement in spite of being asked to do so by a prior Washoe County Commissioner for Incline Village, a prior TTD Board committed to the Incline Village community to create a mobility hub committee which would include members of the public from Incline Village, so that the local community could give input to the TTD Board and be involved in the decisions as to the location and the type of facility, in the interests of public engagement. The community was told that there was no commitment to the OES site, and that alternative sites would be looked at and years have been spent developing lists of alternative site properties. Due to poor work by Consultants (or possible TTD Staff) most of the identified sites were not even available. Consultants with no local knowledge were hired. Requests to have items reviewed in advance by all IVMC members were rejected, and requests for various documents from Staff were not provided to IVMC members. Staff first recommended the Diamond Peak parking lot and the Mt. Rose parking lot and studies were almost commissioned by the TTD until local community members said that while those were possible locations out of the center of Incline, they believed the sites were not available. It turned out that the sites were not available. Then Mr. Duffield's property was identified as a possible site and community members said that he would likely not agree to have a mobility hub near his site and in an area that he planned to develop in the future, when Mr. Duffield was finally asked, he said that the site was not available. Several County sites were identified including the County property near the intersections of highway 28 and 431, and while that would have been a good possible site, the public said that the County would not likely give up that lot which it used for its equipment, and the County when asked said no, it was not available. The problem is that Staff and Consultants are identifying properties that are not available and most local persons knew that.

The three IVMC committee members appointed from the community have done nothing to delay the project, but they are convenient scape goats. These individuals are highly professional and accomplished individuals and to describe any of those committee members as "coming from a consistent group that are passionately against the project at the OES site and to a lesser extent, transit in general" is ridiculous and hyperbole. One of the members has raised issues about the need to define what the project will be before looking for a site, before developing site selection criteria. But that has not been done. Raising reasonable questions and saving the TTD consultant fees analyzing unavailable potential sites is not a reason to remove public members.

It is true that there are many members of the community who do not believe that the project bringing parking for cars from outside of Incline Village and even buses should be located at the OES site; there are many members of the community who believe that the site should have a different scope and should not be a parking lot for visitors; and there are members of the public who believe that the site selection criteria developed by the consultants are not correct. To call the opposition as coming from a "consistent group" implying a few NIMBYs, ignores the two thousand signatures on a Petition in opposition to the OES site, the well over a hundred people at the meeting at the Parasol several months ago with all the speakers speaking

strongly against the OES site and criticizing the actions of the IVMC and its consultants and Staff in concentrating on the OES site, and all the emails and correspondence and public comments in opposition to the OES site for a mobility hub, from various community members on this. The statement ignores that the Washoe County Transportation Study of Incline Village Crystal Bay transportation issues, prepared by an excellent outside consultant , Amy Cummins, who found that the intersection of Southwood and highway 431 is currently the most dangerous intersection in Incline Village, with the highest number of accidents.

Mr. Hasty has a vision for the mobility hub that is not shared by the Incline Village community. He and his Staff neither live in Incline Village nor care about the community, and he was supposed to be retiring after receiving a below average public performance report for among other things, failing to gather community input from Lake Tahoe communities. NONE of the other members of the IVCM live in Incline Village. The Incline Village community sincerely fears for the safety of the community, especially children and elderly and the less affluent residents who live adjacent to the OES site. Rep-resentatives of the residents who live adjacent to the OES site have come to past meetings, including the meeting at the Parasol building, and expressed that the residents do not want a bus hub across the street from where their children play and cross the street. We The TTD has been told about the terrible accident on Southwood where a young girl had to be airlifted out of Incline Village to a hospital after a car accident there. We respectfully urge that the local governments should not sacrifice the health and safety of their local citizens who live in Incline Village, for a parking lot envisioned by Mr. Hasty and TTD Staff as a good purchase price deal and important for visitors to Sand Harbor and the multi-use path, **BUT NOT NEEDED BY OR TO BE USED BY** the local community (which do not pay the high rate for parking per hour at the parking lot at the multi-purpose path on the route to Sand Harbor.

Public transportation does not require a large parking lot for visitors in the middle of Incline Village, but there are many ways that a mobility hub could be envisioned with community input that would not interfere with the public health and safety at a site and with a more limited purpose away from that intersection. The site selection criteria are flawed and ignore the concerns of the community, and the community should not be penalized for pointing this out to Mr. Hasty and Staff, the consultants and the IVMC members. If you leave the community which has knowledge of our needs and our terrain out of the decision-making process, we will be greatly prejudiced. A few examples include selection of potential sites for analysis which the community knew would not be available, without first checking with the site owners, as described above. At the last meeting the consultants prepared a site selection criteria list which omitted major community concerns, omitted reference to the Report of Amy Cummins listing the intersection on highway 28 where the OES site is located as the most dangerous intersection with the highest number of accidents in Incline Village/Crystal Bay, and included in its analysis the distance to public recreation facilities many of which were privately owned and not available to the public (Incline Beach/Incline Boat launch, Tahoe Raquet Club, Hyatt Lake Tahoe Resort Beaches and amenities all only for hotel residents). You should look at the site criteria proposed to confirm this. We need community members included on the IVMC to give the consultants accurate local information.

The Incline Village residents on the IVMC and the community members who speak at the public meetings have not been unreasonable. For example, we have asked that in developing site selection criteria, safety ratings of intersections on the Washoe County Transportation Plan and other nearby accidents should be a primary issue and given more importance and higher weighting. We asked that the criteria include reasonable categories such as potential adverse noise impacts on adjacent Residential neighborhoods, likelihood of ice and snow conditions at site causing site access problems and accidents (Southwood and Highway 28 are known accident problem areas to locals now), not bringing additional traffic into Incline Village and tying up all of Tahoe Blvd. through Incline Village, except to its periphery, that if

there is adjacent residential with high numbers of children and the elderly that that be a category to consider (the OES site has both), etc. We asked that the Recreational Access Score be changed to “Ease of access to recreation Facilities that are open to the public,” since the Washoe County Map that was being used was incorrect, and included private recreation sites incorrectly representing that the non-public sites were open to the public.

TTD staff apparently desires to continue to operate in secrecy, without community members giving input to the committee, and we urge the TTD Board of Directors to not leave a public outreach approach to TTD Staff without Incline Village community members remaining on the mobility hub committee.

I am not a NIMBY and I strongly favor public transportation and have used it often during periods of my life. Although I grew up in Los Angeles, I never owned a car until I graduated from Law School, and as a lawyer working in downtown Los Angeles I commuted by bus for many years. I am a full time resident of Incline Village. I am writing this email as a private citizen, but I am active on behalf of our local community and have a great deal of knowledge about the local community. (For example, I serve as the Chairperson of the Incline Village Crystal Bay Citizen Advisory Board, I am a member of the Washoe County Manager Advisory Board, I have been a volunteer on several IVGID projects including the Ordinance 7 Committee.) I often research matters in depth as I am a retired lawyer who practiced full time for 43 years and was Chief Legal Officer for multinational businesses.

Please do not take the three public members off the IVMC because of delays caused by decisions and actions by Staff and by the Consultants as this is not in the interests of the TTD or Incline Village.

Respectfully submitted

Diane Becker

Full time Incline Village Resident

805-290-2779 phone

857 Lake Country Dr.

Public Comment TTD Special BOD Meeting 10/16/2023 re Agenda Item relating to the Incline Village Mobility Hub Committee – previously submitted comments re-submitted as 10/4/2023 TTD BOD meeting was cancelled.

Public Comment TTD BOD Meeting 10/4/2023 re Agenda Item relating to the Incline Village Mobility Hub Committee

Submitted by Carole Black, Incline Villane resident and Mobility Hub Committee community member

I submit this document in opposition to the conclusions as reflected in the TTD Staff Report included in the BOD meeting packet. Specifically,

1. I do not believe that the the Staff Report accurately reflects past events, Committee meeting commentary or community sentiment. The first document attached (Attachment A) provides detail supporting this conclusion. As an example, broader community input could be useful – yet the to date utilized approaches were dictated by TTD staff/consultants accepting only a small portion of Committee suggestions and then presenting carefully scripted high level “conclusions” while avoiding presentation of detailed results ... e.g., Has early summer survey result detail even yet been sent to Committee members?

2. In addition, elements of staff/consultant developed tools fail to accurately reflect the Incline Village environment. As example, the proposed site selection scoring grid includes items that are not aligned with Incline Village reality, e.g., the item listed as Recreational Site access. A referenced planning document lists a combination of recreation sites to be considered in Hub site assessment. However, most are either not likely to prompt folks to travel from outside the IV area specifically for access via transit (e.g. local tennis courts) or are not publicly accessible (e.g., IV Beaches). Some, like Diamond Peak may bring incoming traffic. However, there is a limit to ski area capacity and I believe that overflow is already handled via a combination of local overflow lots and shuttles. Thus, not clear what/how an IVMHub would add value.

3. More critical is consideration of traffic for Rte 28 Recreation sites, e.g., Sand Harbor and the Tahoe East Shore Trail creating major local traffic/parking issues which remain inadequately addressed. The situation is further compounded by congestion and accident incidence particularly along Rte 28 coming into IVCB from the state line in Crystal Bay. This component is, in fact, likely compounded and not helped by some models of potential Hub configuration/usage/siting and has not been addressed.

4. Of interest, the content of proposed Hub services has not been presented, discussed, proposed for Committee discussion or included for site scoring. I think this may be viewed as a “future” item. I ask: How can a site be properly scored if not compared with needs to support planned/required services?

So, I drafted the attached alternate proposed scoring grid (Attachment B) which I believe better addresses the actual IV situational environment, but has not yet included the services requirements component. The was sent weeks ago to TTD leadership for proposed discussion at future IVMC meetings – no response yet! And meetings have now been canceled!

Bottom line: As noted in Attachment A, TTD staff has ineffectively considered input, limited data sharing and is now proposing a path with potential detrimental safety and community impacts. Per TTD Staff report statements, IVMC has facilitated community participation; provided useful input and a venue for community engagement/feedback. Recommendation to dissolve IVMC is thus not supported and committee’s role should not only be continued but more actively facilitated (e.g., with more data availability and truly collaborative planning/discussion with TTD staff).

Thank you.

Attachment A: Detailed review and commentary re TTD Staff Report

Attachment B: Draft of proposed modified site assessment criteria

Attachment A: Public Comment: TTD BOD meeting October 4, 2023 Agenda Item re Incline Village Mobility Hub Item and associated Staff Report [submitted by Carole Black IV resident and IV Mobility Committee (IVMC) member]. **Re: TTD Board 10/4 Meeting Agenda item:** “For Possible Action: Incline Village Mobility Hub Project Update and Adjustment ..., Including Consideration of Dissolvment of the Incline Village Mobility Hub Committee.”

TTD staff report includes several points which in my opinion present distorted conclusions including:

Item per TTD Staff Report:	Actual history:	Impact:
Community response at the public meetings [not positive] towards a project at any site, ...	Community has been open to project with concerns re scope, possible (-) community impacts and preferred siting for IV Hub	Staff report presents an incorrect conclusion
... particularly the OES site.	Community has expressed serious concern re OES: safety, nearby accident/neighbor impact	- Concerns re OES site were reportedly understood by TTD at IVMC mtgs but are now being questioned; - TTD staff’s stated conclusions re breadth of OES opposition are not supported; - TTD has missed opportunities for preferred sites: some additional identified preferred site areas have been available in the yrs since the cited report *note: cited study was dated approx 2011, official entity sponsored, found on TTD website within last few months > recently could not be re-located there?
“TTD and consultant staff surmised that most of the comments ... thus far ... from a consistent group ... passionately against the project at the OES site and to a lesser extent, transit in general.”	Opposition to a Transit Hub at the OES site has also been expressed by: a. > 2000 responses to an open online petition b. TTD workshop attendees/limited shared survey info not favoring or opposing the site & apparently asking for limited Hub services c. a study* performed 10+ yrs ago proposed other sites and did not support OES	
“TTD believes ... IVMC and outreach process to date have not successfully reached a broad spectrum of the community ...”	“... the IVMC has offered a commendable approach at the project level advising staff on outreach, providing input, and most of all, listening to the community.”	It is difficult to reconcile these statements → IVMC committee provided input re outreach but TTD staff with consultants created the criteria & plans/tools; much input not accepted & results sharing was limited
“ HDR team also vetted screening criteria ... and received Committee and community input. Some of the comments requested criteria changes that are suitable for [later] phase ...”	Data-supported scoring and program suggestions have been provided by IVMC members/meetings + some community members re priority program elements. Data sourcing via TTD staff was challenging. Phasing concept not discussed or explained.	TTD staff apparently plans to perform initial site ranking with no defined program plan & with criteria that don’t reflect IV community reality. Without a basic required program plan for an IVMHub, how can accurate site selection scoring occur since required site size & access is unknown?
“the effectiveness of continuing with the IVMC approach has diminished into an echo chamber of the same public input from a consistent few ... [suggest] Pivoting to a more typical project process ... discontinuing ... IVMC.”	Community and IVMC members have offered many constructive proposals which have been either ignored or declined. Requested data/info to support proposed assessment/scoring approaches has not been provided	“Echo chamber” reflects TTD staff’s apparent refusal to accept documented broad base of concern as well as identified community needs and risks. TTD staff has failed to identify viable alternative sites and/or program planning considerations while minimizing (or ignoring?) major impacting factors e.g., over-tourism, Tahoe Blue event center, fire evacuation
“Of the nine parcels considered ..., Staff believes three parcels scored sufficiently for further consideration ... A fourth ... may be viable ...”	Site criteria not accepted/finalized (see below); scoring is thus vs draft criteria, includes NO IVMC or community input and has not yet been shared	Alternative criteria proposal submitted to TTD staff but all later mtgs canceled so IVMC not involved TTD staff appear to have dismissed most/all IVMC/ community member input rather than seeking a more collaborative approach. Prior concentration on unavailable alternative sites should stop - now it is time to go back to the drawing board to find available, viable program/site alternatives and IVMC can and should be engaged to help!
“Before the site criteria is finalized, however, Staff will confirm ... meets FTA requirements for site ”	Draft site selection criteria presented but do not reflect IV geography or situation; FTA item not explained	

CONCLUSION: TTD staff has ineffectively considered input, limited data sharing and is now proposing a path with potential detrimental safety and community impacts. Per TTD Staff report statements, IVMC has facilitated community participation; provided useful input and a venue for community engagement/feedback. Recommendation to dissolve IVMC is thus not supported and committee's role should not only be continued but more actively facilitated (e.g., with more data availability and truly collaborative planning/discussion with TTD staff).

Attachment B: Draft of proposed modified site assessment criteria

DRAFT Proposed Revised IV Mobility Hub Site Scoring Grid 8.26.2023, revised 10.2.2023

>> Submitted by Carole Black, Mobility Hub Committee Member and IV resident to TTD BOD as part of Public Comment for the TTD BOD meeting October 4, 2023 3pm re Agenda Item relating to the Incline Village Mobility Hub. An earlier draft was submitted to Mr Hasty, Ms Hill and Ms Gustafson for pre-review. The intent was to propose discussion at an IVMC meeting with a goal of discussing/proposing modified site selection criteria that better address the Incline Village environment. However, all recent, previously scheduled, subsequent IVMC meetings have been cancelled.

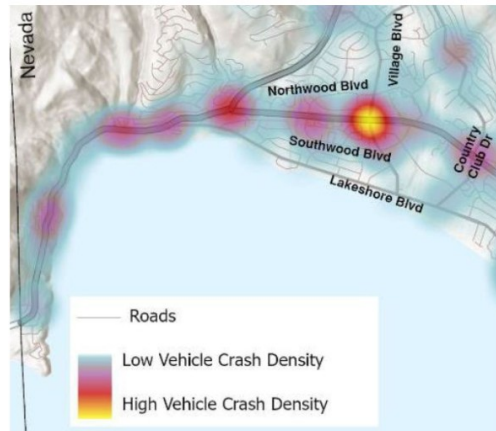
See draft grid next 2 pages ...

V a l u e	Criteria	Proposed Scoring Changes:		Rationale
		Content	Weighting	
Priority Parameters (70% of total w/majority linked to safety w/other focus = Community & SEZ/lake)				
15%	Public Safety	Add this element.	<i>Site scoring: XXXXXX = 5 YYYYYY = 3 Adjacent serious accident w/risk person (child,elderly, disabled) ≤ 5yrs = 0</i>	Reinforces safety & known needed additions to baseline IV evacuation plan (i.e., detailed street by street evacuation planning/impact assessment and addition of visitor volumes)
10%	Road Safety Recent Washoe County consult report has map/graphic w/best recent data (<i>copy below</i>)	Modify scoring based on Accident Hot Spots (AHS) <i>AHS areas are highlighted in yellow/bright pink in graphic</i>	<i>Score related to identified experience: Near AHS = 0 ≥ 0.5 mile from AHS = 3 ≥ 1 mile from AHS = 5</i>	Data referenced by TTD is outdated. Prior proposed metrics are too lenient given congested central IV area and small village population.
15%	Site Access Safety (<i>focus on safe access to site from major connector roads</i>)	Clarify: Modify title and enhance descriptions (e.g., current vs future) and then create scoring tied to safety and ease of access	<i>Tbd > score sub-elements separately (buses, drop-off/pick-up vehicles, bikes, pedestrians) and then aggregate</i>	<i>Safe, and separate, site access for drop-off/pick-up vehicles and buses to avoid accidents.</i> Pedestrians/bikes need additional access points and safe crosswalks
15%	Environmental Constraints and Impacts	Clarify: Descriptions are too vague – need to clarify, add environmental impacts & then develop scoring	<i>Given Tahoe protected area > score upweighted; need to consider sensitive zones (SEZ)</i>	If parking is considered at Hub, then evacuation capability must be specifically adjusted – see also Public Safety item
15%	Community Impact	Add this element. <i>Given small central, congested area in this village, add this category and upweight score</i>	Scoring: - Aligns w/most community inputs = 5; - Mixed community input w/ (+) >> (-) feedback = 3; - Fails to align w/no or rare (+) community input = 0	Based on all modes of feedback received. This was a purpose of the TDD sponsored IV Mobility Committee!
Additional Parameters (30% of total)				
5%	Transit Propensity <i>Note: also consider eliminating as vague and redundant w/other metrics</i>	Adjust scoring =>	<i>Site score = 0 if access is via street with adjacent at risk residents (children, elderly, disabled)</i>	Some literature advocates proximity but not adjacency to housing and there are articles addressing pedestrian/accident risks near hubs
5%	Transit System	Discrimination by scoring unclear ... All currently proposed sites are near other transit routes.	Omit reference in footnote to TAP Envisioned Transit System figure => =>	Cited reference shows only an “Envisioned” idea which was not fully processed as specific program plan, thus should be removed
5%	Walkability Bikability (* note: can't find reference map for these items)	Clarify/Combine into one measure defining bike/pedestrian facility. Not clear how this is relevant to site of Hub (which will often mostly be a transfer spot for Rte 28 recreation)?	<i>Recommend combine these with one score. Note: this decreases score value because of? applicability to IV (re geography, climate, local workforce environment)</i>	How will this help workers w/ vehicles carrying supplies? Also IV trails/sidewalks/roadway sides often aren't reliable w/ice/snow/ slippery areas; steep; and in good weather e-bike laden and challenging for pedestrians
5%	Property Size	For preferred program minimum size = 0.75 acres: - Insufficient size = 0 => - Too large for program = 3 - Right size for program = 5	<i>Insufficient size adjust program or eliminate site. Too large sites waste precious property resources</i>	Service program needed per 1 st workshop: transit transfers, restrooms, bike racks; ? bus charging Note: private vehicle parking adds traffic on overcrowded incoming roads & is thus preferably eliminated or

				<i>minimized re safety considerations</i>
5%	Land Ownership	Available/Acquired (5) Not currently available/ ? negotiable (3) Eminent Domain (1)	“Acquired” ranking should be the same as “available” => =>	Proposed scoring reflects past reality & ongoing promises that OES purchase was opportunistic. Eminent Domain may be needed.
5%	Topography/Land capability	Scoring should directly link to standard site assessment parameters, not a high level diagram	<i>May eliminate some sites if not suitable per TRPA</i>	This is complex at Tahoe: Match TRPA assessment approach
X	Land Zoning	Delete this element	See also above: Transit Propensity	Zoning can be changed, and has been in past!
X	Access to Existing Infrastructure	Do not score/Delete this element		Utility connections in the IV central vicinity should be available
X	Recreation Key-Access	Do not score/Delete this element. The few public IV rec sites alone will not attract significant incoming volume		<i>Incline beaches/Hyatt closed to public.</i> Much/most Hub rec volume will relate to Rte 28 rec sites and location of IV Hub is not relevant

**Additional note: please add TAP report page numbers in TTD/Consultant materials – I couldn't find all referenced items*

Addendum - Copy of accident density map from recent Washoe County consult report:



From: [Sara Schmitz](#)
To: [Judi Allen](#)
Subject: public comment for Monday's meeting - agenda item VII A - Incline Village Mobility Hub
Date: Friday, October 13, 2023 9:25:49 AM

Please share this comment with all board members and place into the public records. Thank you.

Board Members,

I understand TTD's mission to aid the movement of people around and within the basin. As a full-time resident, this is not the type of transportation needed for our local businesses, government (IVGID), seniors nor residents.

As for our seniors, IVGID provides senior transportation to/from doctors, shopping, etc. This is NOT a need to be fulfilled by TTD's service within the basin.

As for our local business workers, including IVGID, they too do NOT need transportation within basin. They need frequent and reliable transportation from Reno and Carson City. Again, not something TTD is looking to fulfill.

Residents don't travel around the basin on a frequent basis. Residents drive to the grocery stores, restaurants, etc. TTD's only niche here is the micro transit. Micro transit has no need for a parking lot or for a mobility hub.

The transportation around the basin, TTD's audience, is to serve tourists in an attempt to get them out of their cars and onto buses. Given this, the placement of a mobility hub in Incline Village doesn't serve your audience. The hub should be located where tourists want to go; the East Shore Trail or Sand Harbor. Both are used and visited year-round.

At the workshop held at the Parasol building, our community spoke loudly about the lack of need for transportation within the basin (which is evident by the empty TART buses) and the improper location of a mobility hub. This meeting was well represented by all demographics of our community. We all clarified the need, that being for workers to get to/from work/home in Carson City and Reno and to get the tourists to their final destination which is NOT Incline Village, its Sand Harbor and the East Shore.

To think your issue is the committee and disband it is wrong. You're making decisions that impact our community and to disregard our voices because you're not hearing what you want to hear is wrong.

Please do NOT disband the committee, unless you abandon the concept of a hub in Incline Village. We deserve representation. If you have further questions, please feel free to call or email me.

Thank you,

Sara Schmitz

Resident and IVGID Trustee
925-858-4384

Sent from [Mail](#) for Windows

From: [Carla Werner](#)
To: [Judi Allen](#)
Subject: Agenda Item VII(A), October 16, 2023, Summary of Incline Village Crystal Bay Citizen Advisory Board Meeting of October 2, 2023 on the Proposal to Remove The TTD Incline Village Mobility Hub Committee Members who Live in Incline Village
Date: Friday, October 13, 2023 3:01:29 PM

October 13, 2023

To: Board of Directors of the Tahoe Transportation District

Re: October 16, 2023 Board Meeting, Agenda Item VII (A); Summary of Comments from Incline Village Crystal Bay Citizen Advisory Board Meeting Comments on October 2, 2023 Meeting Discussion of Opposition to Dissolve Incline Village Mobility Hub Committee and Have No Public Members

Dear Members of the Board of Directors of the Tahoe Transportation District:

I am the at-large alternative appointed by Washoe County to the Incline Village Crystal Bay Citizen Advisory Board. I sat as a Member at the October 2, 2023 CAB meeting and per vote of the IVCB CAB members I am authorized to write letters, including this letter, summarizing the comments of the CAB members and the public made at the October 2, 2023, all of which comments were in opposition to the dissolution of the Incline Village Mobility Hub Committee and in opposition to the removal of Public Members from the Mobility Hub Committee.

At the October 2, 2023 IVCB CAB meeting, Agenda item #8 was titled "Tahoe Transportation District (TTD) Mobility Hub- Commissioner Hill will provide a brief update on the status of the TTD Mobility HUB and provide an opportunity for comments/feedback from attendees." I have not yet received the audio of the meeting, but summarize some of the comments below.

Commissioner Hill presented a summary of why the discussion was being held at the upcoming Tahoe Transportation District Board Meeting to have an Incline Village Mobility Hub Committee meeting without public participation on the committee and to look at alternatives for more traditional public outreach. The following are summaries of several CAB member and public comments on this topic:

CAB member Denise Davis stated that she feels it comes across to the community that the Tahoe Transportation District is shutting down the ability of the community to provide input, and the community is frustrated with the performance of the consultant hired by the District. She said that it sounds as if the District feels they are not getting sufficient support from the community members on the committee for the Consultant recommendations, and that outreach to the community has yielded disappointing disapproval of Consultant recommendations. She opposed disbanding the current committee.

CAB Chairperson Diane Becker stated that there have been failures by the Consultants which have caused delays and that Staff and consultants are blaming the delays on the community which is not fair or accurate. For example, she said that the Consultants looked at sites like Diamond Peak, Mount Rose, the County lot at the corner of highway 431 and highway 28(Tahoe Blvd.), and the Duffield property, which were not properly vetted, and were not available, and that because the consultants were not fully informed, the Committee has not made sufficient progress. She said that the consultant came up with a poor site criterion selection which included listing as public recreation venues, venues that were private and not open to the public, and that when this was pointed out by the public, this caused further delays and upset with public comment. She said that she believed that valuable and accurate public input should not cause disbanding of the current committee. She opposed disbanding the current committee.

CAB member Roxanne Dunne suggested looking at the college as a site, and maybe two hubs, one at each end of town. She said the community has a good consensus of what is available and she

opposed disbanding the current committee.

Public comments included:

Helen Neff stated she agreed with what had been said by the CAB members. She stated that when the Consultant was hired, the community asked to have input into the survey which was refused by Staff and the Consultant, the community asked for the results of the survey and have still not received that input. She said that we are told that \$125,000 has been spent on this consultant and the OES site so far and that the OES site must stay in the potential site selection. She asked that someone look at what the consultant was asked to do and ensure that the contract has been fulfilled because she believes that the public outreach requirements have not.

Yoland Knuff stated that she agrees with CAB Members Diane Becker and Denise Davis and is opposed to disbanding the mobility hub. She stated Incline Village has a traffic problem and would like parking off the Lake Tahoe hill.

Pamela Mahoney underscored the point that placing the hub outside of the Lake Tahoe area is not in the best interests of the public safety in the event of a wildfire and does not want to see the committee disbanded.

No one in attendance spoke in favor of disbanding the committee. If the audio becomes available before your Monday morning meeting I will send it to you.

The IVCB CAB hopes that the above local public input is useful to the Committee.

Respectfully submitted

Carla Werner on behalf of the Incline Village Crystal Bay Citizen Advisory Board

Public Comment TTD BOD October 16, 2023 Item Regarding the Incline Village Mobility Hub and the IVMH Committee *Submitted by Carole Black IV resident and Incline Mobility Committee Member*

I am an Incline Village resident and Incline Village Mobility Hub Committee member. I ask to speak at start of this meeting as I am unable to attend the full meeting. Though a retired physician/definitely not a transportation specialist, my professional background includes decent scientific/analytic training (2 MIT degrees) and extensive performance improvement/project management experience (consulting and executive management ... admittedly in medically related areas).

Independent of content-specific detail, the concepts applied to performance improvement/project management should align with basic concepts from Quality Management guru Dr. W. Edwards Deming: **“Every system is perfectly designed to get the result that it does.”** and his data-based/user-driven improvement methods that have transformed diverse systems/industries over decades.

In this project, I believe we have a less than optimal outcome based on design which is neither data-driven nor user-oriented. Some examples:

- Survey designed with no IMHC input with full data that is still not reported; Workshop designed similarly
- Few IMHC outreach recommendations taken though actual limited outreach is now criticized
- Very limited data sharing and opaque reporting sometimes obscuring actual results all while summarily dismissing prior extensive, broad-based community input
- Site selection criteria not adjusted to reflect actual realities of IVCB/Tahoe environment or geography leading to unreliable results
- Confidential site scoring performed without IMHC input or review and without a clear required/preferred services program plan to define site requirements

I personally invested significant effort in finding, analyzing and sharing actual data to drive accurate conclusions to support development of a data-based Hub services plan. I assumed this would help in site selection considerations. Now I gather that step is viewed as “not yet” – so I ask: How can appropriate site selection occur even on a preliminary basis without a defined program plan?

I have provided more detailed written comment which you have received including modified, locally applicable site selection criteria. Sadly staff report is not fully accurate and project management has to date failed to deliver a data-driven, user-oriented outcome. Perhaps that is why public comment feels repetitive – legitimate concerns are raised, yet folks are not seeing credible consideration or inclusion of their input.

Reverting to a “more traditional” method is not an answer since what we now see is the failing result of just such a top down approach. Let’s instead use basic, broadly applicable principles for successful data-driven, user-oriented quality management/performance improvement to deliver a sustainable positive outcome with the IMHC empowered to provide community-oriented, executive support.

From: [Pamela Tsigdinos](#)
To: [Judi Allen](#)
Subject: Oct. 16: VII. TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS
Date: Sunday, October 15, 2023 10:22:42 PM

TO: JUDI ALLEN

Regarding Item A. For Possible Action: Incline Village Mobility Hub Project Update and Adjustment of the Public Outreach Process, Including Consideration of Dissolvement of the Incline Village Mobility Hub Committee.

Please ensure that my comment (via this email) be made part of the public input for Agenda Item VII.

I am a full-time Incline Village resident **opposed to a mobility hub anywhere in Incline Village**. A hub, such as the ones proposed, will not serve Incline residents and instead will bring more vehicles and traffic congestion -- as well as elevate already burdensome gridlock issues around our small village. We rely on two-lane roads that narrow with snow banks in the winter and also serve as our evacuation route out in the summer/fall should wildfires roar into the basin.

I live in the Mill Creek neighborhood. We already face regular public safety threats associated with out-of-town visitors to the East Shore Trail, public beaches and Sand Harbor. Visitor vehicles park willy-nilly along Lakeshore Blvd, Hwy 28, and up Tramway, Pine Cone and into our neighborhood routinely blocking intersections and access to fire hydrants. This existing near year-round demand to access the East Shore poses routine safety risks to residents -- including those walking or biking around Incline. We also see overflow traffic coming into our neighborhood from the UNR-Lake Tahoe campus. More than once I've nearly been hit or been waylaid by careless tourists unfamiliar with the area eager to unload their belongings into residential areas rather than obey driving rules and laws.

What **I am in favor of is a** mobility hub further down the mountain into South Reno or Carson City where land and lots are more readily accessible particularly for Reno or Carson-based residents and visitors.

Please don't further sacrifice Incline Village resident safety and well-being. Thank you.

~~~

Pamela Mahoney Tsigdinos  
Full-time Incline Village resident

**From:** [John Congistre](#)  
**To:** [Judi Allen](#)  
**Subject:** attention TTP  
**Date:** Sunday, October 15, 2023 8:13:11 PM

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## **Dear TTD Board,**

*I understand TTD's mission to aid the movement of people around and within the basin. As a full-time resident, this is not the type of transportation needed for our local businesses, government, seniors nor residents.*

*As for our seniors, IVGID provides senior transportation to/from doctors, shopping, etc. This is NOT a need to be fulfilled by TTD's service within the basin.*

*As for our local business workers, including IVGID, they too do NOT need transportation within basin. They need frequent and reliable transportation from Reno and Carson City. Again, not something TTD is looking to fulfill.*

*Residents don't travel around the basin on a frequent basis. Residents drive to the grocery stores, restaurants, etc. TDD's only niche here is the micro transit. Micro transit has no need for a parking lot or for a mobility hub.*

*The transportation around the basin, TTD's audience, is to serve tourists in an attempt to get them out of their cars and onto buses. Given this, the placement of a mobility hub in Incline Village doesn't serve your audience. The hub should be located out of the basin with bus stops along 28, especially at the East Shore Trail, Sand Harbor and Kings Beach.*

*At the workshop held at the Parasol building, our community spoke loudly about the lack of need for transportation within the basin (which is evident by the empty TART buses) and the improper location of a mobility hub. This meeting was well represented by all demographics of our community. We all clarified the need, that being for workers to get to/from work/home in Carson City and Reno and to get the tourists to their final destination which is NOT Incline Village, its Sand Harbor and the East Shore.*

*To think your issue is the Incline Village Mobility Hub Committee is wrong. You're making decisions that impact our community and to disregard our voices because you're not hearing what you want to hear is wrong.*

***Please do NOT disband the committee, unless you abandon the concept of a hub in Incline Village. We deserve representation.***

John Congistre  
Incline Village, NV 89451

**From:** [Joe Shaefer](#)  
**To:** [Judi Allen](#)  
**Subject:** Incline Village Bus Hub  
**Date:** Sunday, October 15, 2023 5:52:01 PM

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Ms. Allen:

I strongly protest the bus hub at OES and anywhere else in Incline Village.  
Please make my comment part of the public input for Agenda Item VII.

BGen Joseph Shaefer  
Incline Village, NV

**From:** [Heather Williams](#)  
**To:** [Judi Allen](#)  
**Subject:** Incline OES Hub  
**Date:** Sunday, October 15, 2023 5:48:02 PM

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Ms. Allen:

I strongly protest the bus hub at OES and anywhere else in Incline Village.  
Please make my comment part of the public input for Agenda Item VII.

Heather Williams  
Incline Village, NV



**October 3, 2023**

**To:** Judi Allen, Clerk to the Board

**From:** Helen Neff, Incline Village Resident

**RE:** October 4, 2023 TTD Board Meeting – Public Comment

**Agenda Item A:** Incline Village Mobility Hub Project Update and Adjustment of the Public Outreach Process, Including Consideration of Dissolvement of the Incline Village Mobility Hub Committee.

Dear Board Members,

Please do not dissolve the Incline Village Mobility Hub Committee. Instead, please review shortfalls in the process and take the necessary corrective steps to get on track.

- The October 5, 2022 Board Packet included a memo from staff regarding contract proposals. Page 56, in reference to the IV Mobility Hub Committee says, “The committee will steer the process, work with the community, and help shape the final process for Board consideration.”
  - The committee was not allowed to evaluate the different contract proposals, give input on the survey prior to its release or review the survey results, despite numerous requests in public meetings. **It is particularly disturbing that survey results were not shared.**
- The October 5, 2022 Board Packet also included the HDR proposal. Page 84 to 88 details the “Specific Methods to Deliver Project.”
  - \$125,000 out of the \$200,000 allocated has already been spent.
  - Yet, many of the “specific methods,” if completed, have not been shared with the committee and the residents of Incline Village.
  - To quote one example from the proposal:
    - “Sustained utilization of a mobility hub will require understanding which trip types can best be replaced by transit, cycling, and first- and last-mile micro-mobility devices like e-scooters. HDR will review recent plans with a focus on:
      - 1) identifying such travel patterns,
      - 2) determining user preferences
      - 3) evaluating the seasonality of demand to popular Lake Tahoe destinations.
    - Following collation of recent plans and available data, HDR will identify any key data gaps and conduct a desktop origin destination data review using a service such as Streetlight or Replica. HDR will then produce a Plan and

Data Review Technical Memorandum including a map that identifies these activity centers and characterizes the types of trips best suited for diversion from private automobiles.”

- Was this completed and where are the results?
- The January 30, 2023 IV Mobility Hub Meeting packet included the “HDR Public Involvement Plan” (page 25 to 38). It states:
  - The following goals will be finalized in cooperation with the Tahoe Transportation District (TTD) and the Incline Village Mobility Committee. The desired goals and objectives are:
    - Establish a data-informed public involvement approach
    - Work with the community to obtain meaningful and collaborative public input leading to informed decisions that meet the community’s needs through transparency, inclusivity, and a diverse audience.
    - Incorporate public feedback into the official project record and consider all comments in the decision-making and design concept process
    - Engage community leaders who can help the project team access hard-to-reach groups including seasonal residents, visitors, workforce, and minorities to understand their interests and priorities
    - Identify potential services, amenities, and locations for the Incline Village mobility hub and communicate that it is a piece of the broader transit system for the Tahoe Basin.
  - Yet the committee cannot even get access to the survey results.

Rather than dissolving the committee, please investigate the shortfalls in the process and why the clauses in the HDR contract are not being delivered despite 62.5% of the funds allocated from the Surface Transportation Block Grant Program being paid to HDR.

The IV Mobility Hub Committee is not being given the authority that they were promised nor being provided with the information they need to be effective. Is this due to HDR not delivering or TDD staff not communicating?

Thank you for requiring the answers to these critical questions.



MEMORANDUM

Date: November 30, 2023
To: Tahoe Transportation District (TTD) Board of Directors
From: TTD Staff – Joanie Schmitt, CFO
Subject: Review and Acceptance of the District’s Financial Statement of Operations for the First Quarter of Fiscal Year 2024 Through September 30, 2023

Action Requested:

It is requested the Board accept the Financial Statement of Operations for the first quarter of fiscal year 2024 (FY24) ending September 30, 2023.

Fiscal Analysis:

TTD is reporting increases to the overall fund balances of \$112,247 for the General Fund, \$939 in the Capital Improvement Program (CIP) Fund, and \$216,215 in the Parking Systems (PS) Fund. The Transit Operations (TO) Fund decreased \$247,648 and is mainly due to not recognizing TDA funding for the first three months of FY24. At the October meeting, the Board approved the FY24 TDA resolutions which were attached to the FY24 TDA application and sent to TRPA for their approval. The October financials will show the catch up of the equal monthly installments of the estimated Local Transportation Fund (LTF) and State Transit Assistance (STA).

Background:

Staff has completed analyzing financial information for the first quarter of FY24, ended September 30, 2023. The presentation of the financial information will highlight August and September activity and continues to detail TTD’s funds: General, CIP, TO, and PS. (Attachment A.)

Discussion:

General Fund –

Overall, the District ended with an increase of \$92,004 for August and September activity. The increase can be summarized as follows:

Table with 2 columns: District Operations Revenues and District Operations Expenses. Rows include State of Nevada, Local Revenues, Rental Car Mitigation Fees (RCMF), Administrative Fees, Contributions, Miscellaneous, Interest, Personnel, Admin Support (ICAP), Insurance, Rent, incl. Utilities, Telephone, Professional Services, Dues, Subscriptions, Fees, and Supplies.

|                       |                  |                        |                 |
|-----------------------|------------------|------------------------|-----------------|
|                       |                  | Transfer - Grant Match | \$249           |
|                       |                  | Legal Fees             | \$1,047         |
|                       |                  | Audit Fees             | \$22,000        |
|                       |                  | Other                  | \$1,649         |
| <b>Total Revenues</b> | <b>\$142,380</b> | <b>Total Expenses</b>  | <b>\$50,376</b> |

Local Revenues totaling \$14,583 consist of \$8,333 received from Douglas County and \$6,250 from Washoe County. Carson City's annual portion of \$5,000 was invoiced in October and \$1,667 will be recognized for the first four months of FY24, with equal monthly installments of \$417 thereafter for the remainder of the fiscal year. Placer County's annual amount of \$52,500 will be invoiced biannually with the first invoice mailed prior to December 31, 2023 and recognizing the \$26,250 in December, with the second payment invoiced in June 2024. El Dorado County will follow Placer County's payment plan with \$15,000 being invoiced and recognized in December and the remaining half invoiced in June 2024.

TRPA requested its Board of Directors to authorize payment of \$330,000 to TTD for its portion of their FY24 State of Nevada budget funding at its September meeting. Staff invoiced TRPA in full in September, recognizing one fourth of the total (\$82,500) in September, with equal monthly installments of \$27,500 recognized in October through June. The payment was received in October.

The net result increased the General Fund's overall fund balance to \$997,989, which is \$112,247 more than at the start of the fiscal year.

CIP Fund –

August and September activity ended in an increase of \$610, resulting from interest of \$627 earned on project advances, less bank fees of \$17. Below is a brief recap of August and September activity for the CIP Fund.

| <u>Funding Source</u>                     | <u>Expenditures</u> | <u>Grant Balance</u> |
|-------------------------------------------|---------------------|----------------------|
| Caltrans                                  |                     |                      |
| Congestion Mitigation Air Quality (CMAQ)  | \$3,815             | \$522,349            |
| Federal Transit Administration            |                     |                      |
| FTA 5339 (NDOT Planning)                  | \$0                 | \$74,281             |
| TDA STA Reserve (Match)                   | \$0                 | \$18,570             |
| FTA 5339 (NDOT Bus Purchases)             | \$0                 | \$1,320,000          |
| TDA LTF Reserve (Match)                   | \$0                 | \$126,831            |
| TDA STA Reserve (Match)                   | \$0                 | \$203,169            |
| FTA 5339 (FY17)                           | \$0                 | \$24,51              |
| FTA 5339 (FY18)                           | \$0                 | \$16,326             |
| FTA 5339 (FY19)                           | \$0                 | \$186,799            |
| FTA 5339 (FY20 & FY21)                    | \$0                 | \$257,614            |
| TDA LTF Reserve (Phoenix Bus Purchase)    | \$0                 | \$400,000            |
| FTA 5339C (FY18)                          | \$0                 | \$694,184            |
| US DOT                                    |                     |                      |
| SMART                                     | \$3,576             | \$1,485,424          |
| General Fund (Match)                      | \$19                | \$0                  |
| NDOT                                      |                     |                      |
| Recreational Travel Phase II              | \$2,274             | \$156,280            |
| General Fund (Match)                      | \$120               | \$8,225              |
| TAP – SR 28 North Parking Lots            | \$2,497             | \$1,162,158          |
| Washoe County Bond Sale (Match)           | \$131               | \$355,397            |
| Surface Transportation Block Grant (STBG) |                     |                      |

|                                           |             |             |
|-------------------------------------------|-------------|-------------|
| Caltrans – US 50                          | \$7,361     | \$1,887,132 |
| NDOT – Incline Mobility Hub Concept Study | \$20,214    | \$59,575    |
| TDA LTF Reserve (Match)                   | \$1,064     | \$3,135     |
| NDOT – Facility Plan                      | \$49,828    | \$577,102   |
| Douglas County (Match)                    | \$2,622     | \$30,340    |
| NDOT – Central Corridor (Chimney)         | \$3,653     | \$2,327,938 |
| Tahoe Fund (Match)                        | \$176       | \$8,707     |
| Highway Infrastructure Program (HIP)      |             |             |
| Caltrans – US 50                          | \$0         | \$470,655   |
| California Office of Emergency Services   | \$8,205     | \$64,665    |
| CTC (Match)                               | \$2,735     | \$21,555    |
| General Fund (Match)                      | \$110       | \$500       |
| California Sustainable Planning (ZEB)     | \$1,583     | \$306,852   |
| TDA LTF Reserve (Match)                   | \$205       | \$39,756    |
| Bank Fees                                 | <u>\$17</u> |             |
| Total Expenditures                        | \$110,205   |             |

No transit equipment was purchased and transferred to the Transit Operations fund during August and September. However, four Gillig 30' low floor diesel buses were delivered in October totaling \$2,200,586, including the cost of the wraps. Staff will strategically utilize the \$1 million Line of Credit (LOC) with Nevada State Bank for a brief time before transferring transits funds from the interest-bearing gold account. The NDOT FTA 5339 grant reimbursement of \$1,870,000 is expected before the new year. The match of \$330,586 is from TDA funds that were restricted from prior years.

The net August and September activity resulted in increasing CIP's overall fund balance to \$4,232, which is \$939 more than at the start of the fiscal year.

Transit Fund -

Overall, the District ended with a decrease of \$175,724 for August and September activity. The decrease can be summarized as follows:

|                                       | <u>Operations</u>  |
|---------------------------------------|--------------------|
| <b><u>Revenue Detail</u></b>          |                    |
| FTA                                   |                    |
| 5307                                  | \$800,620          |
| 5311                                  | \$155,056          |
| Transportation Development Act (TDA)  | \$0                |
| Low Carbon Transit Operations Program | \$0                |
| Nevada State Parks                    | \$85,000           |
| El Dorado County                      | \$0                |
| Solar Renewable Energy Credits        | (\$2,395)          |
| Contributions                         | \$0                |
| Miscellaneous                         | \$16               |
| Sale of Fixed Asset (Scrap)           | \$0                |
| Insurance Claims                      | \$0                |
| Interest                              | <u>\$10,283</u>    |
| <b>Total Revenues</b>                 | <b>\$1,048,580</b> |
| <b><u>Expense Detail</u></b>          |                    |
| Personnel                             | \$674,634          |
| Fuel/Fuel Tax                         | \$59,265           |
| Insurance                             | \$40,163           |

|                                    | <b><u>Operations</u></b> |
|------------------------------------|--------------------------|
| Repairs/Maintenance                | \$145,821                |
| Professional Services/Contracts    | \$45,200                 |
| Facility Rent/Utilities/Phone      | \$57,202                 |
| Supplies                           | \$8,589                  |
| Dues, Subscriptions, Member Fees   | \$8,784                  |
| ICAP                               | \$69,819                 |
| Transfer - Grant Match             | \$1,269                  |
| Depreciation/Amortization/Warranty | \$103,401                |
| Advertising/Outreach               | \$1,037                  |
| Equipment under \$5K               | \$0                      |
| Capital Outlay                     | (\$0)                    |
| Other Expenses                     | \$9,120                  |
| <b>Total Expenses</b>              | <b>\$1,224,304</b>       |
| <b>Increase/(Decrease)</b>         | <b>(\$175,724)</b>       |

As mentioned earlier, TTD's TDA application was submitted to TRPA in October. Staff will begin recognizing FY24 TDA revenue with a catch up for July through October in October and then equal monthly installments November through June for LTF and STA.

TTD overestimated the June Renewable Energy Credit revenue by \$2,395, which was corrected in September and was immaterial to the FY23 audited financials.

The net result decreased Transit's overall fund balance for the year to \$10,434,284, which is \$247,648 less than at the start of the fiscal year.

**Parking System (PS) Fund-**

The Parking System Fund experienced an increase of \$126,774 for August and September activity. The recap is as follows:

| <b><u>Parking Systems Revenues</u></b> |                  | <b><u>Parking Systems Expenses</u></b> |                 |
|----------------------------------------|------------------|----------------------------------------|-----------------|
| Parking Meters                         | \$157,308        | Personnel                              | \$13,896        |
| Parking Events                         | \$450            | Contracts                              | \$3,260         |
| Parking Non-Compliance                 | \$9,115          | Professional Services                  | \$1,423         |
| Interest                               | <u>\$2,404</u>   | Subscriptions, Dues                    | \$64            |
|                                        |                  | Telephone                              | \$320           |
|                                        |                  | Admin Fees                             | \$16,687        |
|                                        |                  | Bank/Credit Card Fees                  | \$6,794         |
|                                        |                  | Supplies                               | \$0             |
|                                        |                  | Other                                  | <u>\$59</u>     |
| <b>Total Revenue</b>                   | <b>\$169,277</b> | <b>Total Expenses</b>                  | <b>\$42,503</b> |

Meter revenues increased year over year by \$19,441 from \$243,508 in FY23 to \$262,949 in FY24 (7%).

Year-to-date revenues and expenses between Parking Systems Operations and Parking Systems Non-Compliance are provided in the PS Financial Statement.

The net result increased Parking System's overall fund balance for the year to \$925,669, which is \$216,215 more than at the start of the fiscal year.

**Balance Sheet-**

The detailed balance sheet as of September 30, 2023, is included in Attachment A.

The capital asset balance, net of depreciation and amortization, includes \$5,977,719 in Transit funds, \$0 in the Government-wide funds, and \$0 in the Parking System funds of federalized/state obligations. Should the District choose to liquidate a federalized/state asset, permission from the governmental agency is required and their obligation takes priority.

**Cash Flows –**

Staff has included FY24 cash flows for the governmental funds (General and CIP), along with the enterprise funds (TO and PS) in Attachment B.

**Updated Grant Status Report -**

Staff has updated the Grant Requests/Awards/Closeouts (Attachment C).

**Additional Information:**

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org.

**Attachments:**

- A. September Financial Statement
- B. FY24 Cash Flow
- C. Updated Grant Status Report

**Tahoe Transportation District  
Balance Sheet  
As of September 30, 2023**

|                                                    | TOTAL             | General          | CIP            | Transit           | PS             | GFA             |
|----------------------------------------------------|-------------------|------------------|----------------|-------------------|----------------|-----------------|
| <b>ASSETS</b>                                      |                   |                  |                |                   |                |                 |
| Cash & Equivalents                                 | 4,052,625         | 731,280          | 114,006        | 2,282,164         | 925,175        |                 |
| Accounts Receivable                                | 1,963,106         | 399,696          | 126,752        | 1,432,627         | 4,031          |                 |
| Prepays                                            | 522,310           | 195,104          |                | 326,970           | 236            |                 |
| Inventory                                          | 384,970           |                  |                | 384,970           |                |                 |
| *Capital Assets, Net Depreciation and Amortization | 6,444,814         |                  |                | 6,444,814         |                |                 |
| <b>TOTAL ASSETS</b>                                | <b>13,367,825</b> | <b>1,326,081</b> | <b>240,758</b> | <b>10,871,545</b> | <b>929,441</b> | <b>0</b>        |
| <b>LIABILITIES</b>                                 |                   |                  |                |                   |                |                 |
| Accounts Payable                                   | 287,558           | 37,367           | 90,735         | 155,683           | 3,772          | 0               |
| Deferred Revenues                                  | 436,516           | 290,725          | 145,791        |                   |                |                 |
| Nevada State Bank - LOC                            |                   |                  |                |                   |                |                 |
| Subscriptions Payable                              | 68,394            |                  |                | 68,394            |                |                 |
| Insurance Payable                                  | 99,312            |                  |                | 99,312            |                |                 |
| EE Compensated Absences                            | 113,601           |                  |                | 113,601           |                | 34,569          |
| Accrued Interest Payable                           | 270               |                  |                | 270               |                |                 |
| <b>TOTAL LIABILITIES</b>                           | <b>1,005,651</b>  | <b>328,092</b>   | <b>236,527</b> | <b>437,260</b>    | <b>3,772</b>   | <b>34,569</b>   |
| <b>NET POSITION</b>                                |                   |                  |                |                   |                |                 |
| Invested in Capital Assets                         | 6,502,700         |                  |                | 6,502,700         |                |                 |
| Restricted                                         | 1,458,391         |                  |                | 1,458,391         |                |                 |
| Unrestricted                                       | 4,246,917         | 816,622          |                | 2,720,841         | 709,454        | (36,218)        |
| Assigned                                           | 72,413            | 69,120           | 3,293          |                   |                |                 |
| <b>SUB TOTAL NET POSITION BALANCES</b>             | <b>12,280,422</b> | <b>885,742</b>   | <b>3,293</b>   | <b>10,681,932</b> | <b>709,454</b> | <b>(36,218)</b> |
| FY 24 Increase/(Decrease) to Fund Balance          | 81,752            | 112,247          | 939            | (247,648)         | 216,215        | 1,649           |
| <b>TOTAL NET POSITION</b>                          | <b>12,362,174</b> | <b>997,989</b>   | <b>4,232</b>   | <b>10,434,284</b> | <b>925,669</b> | <b>(34,569)</b> |
| <b>TOTAL LIABILITIES &amp; NET POSITION</b>        | <b>13,367,825</b> | <b>1,326,081</b> | <b>240,758</b> | <b>10,871,545</b> | <b>929,441</b> | <b>0</b>        |

\* The fixed asset and land balances, net of depreciation/ amortization, include \$5,977,719 in transit funds, \$0 in the governmental-wide fund account and \$0 in parking system funds of federalized / state obligations. Should the District choose to liquidate a federalized asset, permission from the governmental agency is required and their obligation takes priority.



**Tahoe Transportation District  
Statement of Operations  
July 1, 2023 through September 30, 2023**

|                                                    | <b>TOTAL</b>     | <b>General</b> | <b>CIP</b>     | <b>Transit</b>   | <b>PS</b>      | <b>GFA</b>     |
|----------------------------------------------------|------------------|----------------|----------------|------------------|----------------|----------------|
| <b>Revenues</b>                                    |                  |                |                |                  |                |                |
| Federal Grants                                     | 1,453,896        | 0              | 103,696        | 1,350,200        | 0              | 0              |
| State Funding                                      | 220,140          | 82,500         | 16,704         | 120,936          |                |                |
| Contributions                                      | 197              |                | 197            |                  |                |                |
| Local Revenues                                     | 21,875           | 21,875         |                |                  |                |                |
| General Revenues                                   | 37,851           | 500            |                | 37,350           |                |                |
| Charges for Services                               | 334,281          | 59,786         |                | (2,395)          | 276,891        |                |
| Special Items                                      | 23,809           | 2,732          | 961            | 16,452           | 3,665          |                |
| Pass-Through Revenue                               |                  |                |                |                  |                |                |
| <b>TOTAL REVENUES</b>                              | <b>2,092,050</b> | <b>167,392</b> | <b>121,558</b> | <b>1,522,543</b> | <b>280,556</b> | <b>0</b>       |
| <b>Expenses</b>                                    |                  |                |                |                  |                |                |
| Personnel                                          | 1,097,285        | 93,515         | 21,872         | 960,520          | 21,377         |                |
| Personnel - Compensated Absences                   | 14,927           |                |                | 14,927           |                | (1,649)        |
| Contracts                                          | 95,208           |                | 91,948         |                  | 3,260          |                |
| Fuel                                               | 84,312           |                |                | 84,312           |                |                |
| Depreciation, Amortization, Warranty               | 157,320          |                |                | 157,320          |                |                |
| Other Operating                                    | 560,761          | 62,481         | 6,225          | 452,351          | 39,704         |                |
| ICAP - 10%                                         |                  | (101,388)      | 2,388          | 99,000           |                |                |
| Capital Outlay                                     |                  |                |                |                  |                |                |
| Interest                                           | 486              |                |                | 486              |                |                |
| Other Funding Sources                              |                  | 537            | (1,813)        | 1,276            |                |                |
| Pass-Through Expenses                              |                  |                |                |                  |                |                |
| <b>TOTAL EXPENSES</b>                              | <b>2,010,298</b> | <b>55,146</b>  | <b>120,620</b> | <b>1,770,191</b> | <b>64,341</b>  | <b>(1,649)</b> |
| <b>FY 24 Increase / (Decrease) to Fund Balance</b> | <b>81,752</b>    | <b>112,247</b> | <b>939</b>     | <b>(247,648)</b> | <b>216,215</b> | <b>1,649</b>   |

**Tahoe Transportation District  
General Fund  
Statement of Operations  
July 1, 2023 through September 30, 2023**

|                                    | General Fund Activity |               |                |                |                | Actual vs Budget |                       |                | Program YTD    |
|------------------------------------|-----------------------|---------------|----------------|----------------|----------------|------------------|-----------------------|----------------|----------------|
|                                    | July                  | Aug           | Sept           | Aug & Sept     | 1st Qtr        | YEAR TO DATE     | Board Approved Budget | Var %          | District Ops   |
|                                    | <b>Revenues</b>       |               |                |                |                |                  |                       |                |                |
| <b>General Revenues</b>            |                       |               |                |                |                |                  |                       |                |                |
| State Revenue - NV                 |                       |               | 82,500         | 82,500         | 82,500         | 82,500           | 330,000               | 25.00%         | 82,500         |
| Local Revenues                     | 7,292                 | 7,292         | 7,291          | 14,583         | 21,875         | 21,875           | 190,100               | 11.51%         | 21,875         |
| Contributions                      |                       |               |                |                |                |                  | 35,000                | 0.00%          |                |
| Miscellaneous                      |                       |               | 500            | 500            | 500            | 500              |                       | 100.00%        | 500            |
| <b>Total General Revenues</b>      | <b>7,292</b>          | <b>7,292</b>  | <b>90,291</b>  | <b>97,583</b>  | <b>104,875</b> | <b>104,875</b>   | <b>555,100</b>        | <b>18.89%</b>  | <b>104,875</b> |
| <b>Charges for Services</b>        |                       |               |                |                |                |                  |                       |                |                |
| Administrative Fees                | 11,002                | 10,072        | 6,615          | 16,687         | 27,689         | 27,689           | 47,500                | 58.29%         | 27,689         |
| Rental Car Mitigation Fees         | 5,497                 | 5,463         | 21,137         | 26,600         | 32,097         | 32,097           | 100,000               | 32.10%         | 32,097         |
| <b>Total Charges for Services</b>  | <b>16,499</b>         | <b>15,535</b> | <b>27,752</b>  | <b>43,287</b>  | <b>59,786</b>  | <b>59,786</b>    | <b>147,500</b>        | <b>40.53%</b>  | <b>59,786</b>  |
| <b>Special Items</b>               |                       |               |                |                |                |                  |                       |                |                |
| Sale of Fixed Assets               |                       |               |                |                |                |                  |                       |                |                |
| Interest Revenue                   | 1,221                 | 779           | 731            | 1,511          | 2,732          | 2,732            | 7,200                 | 37.94%         | 2,732          |
| <b>Total Special Revenues</b>      | <b>1,221</b>          | <b>779</b>    | <b>731</b>     | <b>1,511</b>   | <b>2,732</b>   | <b>2,732</b>     | <b>7,200</b>          | <b>37.94%</b>  | <b>2,732</b>   |
| <b>TOTAL REVENUES</b>              | <b>25,012</b>         | <b>23,606</b> | <b>118,774</b> | <b>142,380</b> | <b>167,392</b> | <b>167,392</b>   | <b>709,800</b>        | <b>23.58%</b>  | <b>167,392</b> |
| <b>Expenses</b>                    |                       |               |                |                |                |                  |                       |                |                |
| <b>Operating</b>                   |                       |               |                |                |                |                  |                       |                |                |
| Personnel                          | 19,005                | 37,279        | 37,231         | 74,510         | 93,515         | 93,515           | 496,568               | 18.83%         | 93,515         |
| Admin Support                      | (29,856)              | (33,698)      | (37,834)       | (71,532)       | (101,388)      | (101,388)        | (466,428)             | 21.74%         | (101,388)      |
| Repairs & Maintenance              |                       |               |                |                |                |                  | 250                   | 0.00%          |                |
| Insurance                          | 2,291                 | 2,291         | 2,291          | 4,583          | 6,874          | 6,874            | 31,490                | 21.83%         | 6,874          |
| Facility Rent                      | 4,048                 | 4,048         | 3,692          | 7,741          | 11,789         | 11,789           | 53,940                | 21.86%         | 11,789         |
| Telephone                          | 1,785                 | 1,237         | 1,247          | 2,484          | 4,269          | 4,269            | 16,260                | 26.26%         | 4,269          |
| Supplies                           | 1,320                 | 1,320         | 1,376          | 2,696          | 4,016          | 4,016            | 21,132                | 19.00%         | 4,016          |
| Advertising & Public Relations     | 14                    | 200           | 506            | 706            | 719            | 719              | 1,500                 | 47.96%         | 719            |
| Reproduction & Printing            |                       |               | 208            | 208            | 208            | 208              | 750                   | 27.76%         | 208            |
| Postage                            |                       |               |                |                |                |                  | 500                   | 0.00%          |                |
| Dues, Subscriptions & Publications | 4,319                 | 998           | 1,178          | 2,176          | 6,495          | 6,495            | 15,754                | 41.23%         | 6,495          |
| License & Permits                  |                       |               |                |                |                |                  |                       | 100.00%        |                |
| Professional Services/Contracts    | 1,459                 | 771           | 2,002          | 2,773          | 4,232          | 4,232            | 48,290                | 8.76%          | 4,232          |
| Legal Services                     |                       | 55            | 992            | 1,047          | 1,047          | 1,047            | 25,000                | 4.19%          | 1,047          |
| Auditing Services                  |                       |               | 22,000         | 22,000         | 22,000         | 22,000           | 36,810                | 59.77%         | 22,000         |
| Bank Fee / CC Fees                 | 21                    | 15            | 25             | 41             | 61             | 61               | 800                   | 7.68%          | 61             |
| Transit Management - No Shore      |                       |               |                |                |                |                  | 20,000                | 0.00%          |                |
| Training                           |                       |               |                |                |                |                  | 3,500                 | 0.00%          |                |
| Travel                             |                       |               | 438            | 438            | 438            | 438              | 8,314                 | 5.26%          | 438            |
| Events                             |                       |               |                |                |                |                  | 1,500                 | 0.00%          |                |
| Miscellaneous Expenses             | 74                    | 197           | 61             | 258            | 332            | 332              | 25,000                | 1.33%          | 332            |
| <b>Total Operating</b>             | <b>4,480</b>          | <b>14,713</b> | <b>35,415</b>  | <b>50,128</b>  | <b>54,608</b>  | <b>54,608</b>    | <b>340,930</b>        | <b>16.02%</b>  | <b>54,608</b>  |
| <b>Capital Outlay</b>              |                       |               |                |                |                |                  |                       |                |                |
| Office & Equipment over \$5000     |                       |               |                |                |                |                  |                       |                |                |
| Office & Equipment under \$5000    |                       |               |                |                |                |                  |                       |                |                |
| CIP over \$5000                    |                       |               |                |                |                |                  |                       |                |                |
| Reimbursed Capital Expenses        |                       |               |                |                |                |                  |                       |                |                |
| <b>Total Capital Outlay</b>        | <b>0</b>              | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>       |

**Tahoe Transportation District  
General Fund  
Statement of Operations  
July 1, 2023 through September 30, 2023**

|                                            | General Fund Activity |               |               |               |                | Actual vs Budget |                       |               | Program YTD    |
|--------------------------------------------|-----------------------|---------------|---------------|---------------|----------------|------------------|-----------------------|---------------|----------------|
|                                            | July                  | Aug           | Sept          | Aug & Sept    | 1st Qtr        | YEAR TO DATE     | Board Approved Budget | Var %         | District Ops   |
| <b>Interest</b>                            |                       |               |               |               |                |                  |                       |               |                |
| Interest Expense                           |                       |               |               |               |                |                  | 500                   | 0.00%         |                |
| <b>Total Interest Expense</b>              | <b>0</b>              | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>         | <b>500</b>            | <b>0.00%</b>  | <b>0</b>       |
| <b>Other Financing Sources</b>             |                       |               |               |               |                |                  |                       |               |                |
| Preventive Maint (In)                      |                       |               |               |               |                |                  |                       |               |                |
| Capital Outlay (In) Out                    |                       |               |               |               |                |                  |                       |               |                |
| Transfer (In) Out                          | 288                   | 116           | 133           | 249           | 537            | 537              | 5,484                 | 9.79%         | 537            |
| <b>Total Other Financing Sources</b>       | <b>288</b>            | <b>116</b>    | <b>133</b>    | <b>249</b>    | <b>537</b>     | <b>537</b>       | <b>5,484</b>          | <b>9.79%</b>  | <b>537</b>     |
| <b>TOTAL EXPENSES</b>                      | <b>4,769</b>          | <b>14,829</b> | <b>35,548</b> | <b>50,377</b> | <b>55,146</b>  | <b>55,146</b>    | <b>346,914</b>        | <b>15.90%</b> | <b>55,146</b>  |
| <b>Increase/(Decrease) to Fund Balance</b> | <b>20,243</b>         | <b>8,777</b>  | <b>83,227</b> | <b>92,004</b> | <b>112,247</b> | <b>112,247</b>   | <b>362,886</b>        | <b>30.93%</b> | <b>112,247</b> |

**Tahoe Transportation District  
CIP Fund  
Statement of Operations  
July 1, 2023 through September 30, 2023**

|                                                 | CIP Fund      |               |               |                |                | Actual vs Budget |                       |                 | Program YTD   |                               |                                     |                                                |              |               |                      |                |
|-------------------------------------------------|---------------|---------------|---------------|----------------|----------------|------------------|-----------------------|-----------------|---------------|-------------------------------|-------------------------------------|------------------------------------------------|--------------|---------------|----------------------|----------------|
|                                                 | July          | Aug           | Sept          | Aug & Sept     | 1st Qtr        | YEAR TO DATE     | Board Approved Budget | Var %           | US 50         | Regional Revenue - Rec Travel | Stateline to Bikeway (Parking Lots) | Facility Plans, IMH, SMH, Warrior Way, Upgrade | SMART        | Hazard Plan   | Transit Ops Projects | Program Total  |
| <b>Revenues</b>                                 |               |               |               |                |                |                  |                       |                 |               |                               |                                     |                                                |              |               |                      |                |
| <b>Capital Grant &amp; Contributions</b>        |               |               |               |                |                |                  |                       |                 |               |                               |                                     |                                                |              |               |                      |                |
| Surface Transportation Program (STP)            | 10,138        | 7,718         | 75,311        | 83,030         | 93,168         | 93,168           | 3,467,032             | 2.69%           | 8,553         | 6,677                         | 3,760                               | 74,178                                         |              |               |                      | 93,168         |
| Congestive Mitigation & Air Quality (CMAQ)      | 30            | 887           | 2,928         | 3,815          | 3,845          | 3,845            | 252,500               | 1.52%           | 3,845         |                               |                                     |                                                |              |               |                      | 3,845          |
| Fish & Wildlife Services Fund                   |               |               |               |                |                |                  | 187,981               |                 |               |                               |                                     |                                                |              |               |                      |                |
| US Dept of Transportation - SMART               |               |               | 3,576         | 3,576          | 3,576          | 3,576            | 1,301,696             |                 |               |                               |                                     |                                                | 3,576        |               |                      | 3,576          |
| Highway Infrastructure Pgm (HIP)                |               |               |               |                |                |                  | 566,081               | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Infrastructure - COVID                          | 36            | 124           | 174           | 299            | 335            | 335              | 28,375                | -100.00%        |               |                               | 335                                 |                                                |              |               |                      | 335            |
| Office of Emergency Services (CaOES)            | 111           | 3,079         | 5,126         | 8,205          | 8,316          | 8,316            | 42,671                | 19.49%          |               |                               |                                     |                                                |              | 8,316         |                      | 8,316          |
| Federal Transportation Administration           |               |               |               |                |                |                  | 2,348,292             | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Transportation Alternative Programs (TAP)       | 1,218         | 1,611         | 886           | 2,497          | 3,715          | 3,715            | 413,643               | 0.90%           |               |                               | 3,715                               |                                                |              |               |                      | 3,715          |
| CA Sustainable Transportation Planning Prop 1B  | 54            | 272           | 1,311         | 1,583          | 1,637          | 1,637            | 278,343               | 0.59%           |               |                               |                                     | 1,637                                          |              |               |                      | 1,637          |
| Washoe County                                   | 64            | 85            | 47            | 131            | 196            | 196              | 21,771                | 0.90%           |               |                               | 196                                 |                                                |              |               |                      | 196            |
| Douglas County                                  | 218           | 63            | 2,559         | 2,622          | 2,840          | 2,840            | 19,736                | 14.33%          |               |                               |                                     | 2,840                                          |              |               |                      | 2,840          |
| Contributions                                   | 58            | 1,100         | 1,812         | 2,911          | 2,969          | 2,969            | 40,506                | 7.33%           |               |                               | 197                                 |                                                |              | 2,772         |                      | 2,969          |
| <b>Total Capital Grants &amp; Contributions</b> | <b>11,927</b> | <b>14,939</b> | <b>93,731</b> | <b>108,670</b> | <b>120,597</b> | <b>120,597</b>   | <b>8,968,627</b>      | <b>1.34%</b>    | <b>12,398</b> | <b>6,677</b>                  | <b>8,203</b>                        | <b>78,655</b>                                  | <b>3,576</b> | <b>11,088</b> | <b>0</b>             | <b>120,597</b> |
| <b>Special Items</b>                            |               |               |               |                |                |                  |                       |                 |               |                               |                                     |                                                |              |               |                      |                |
| Interest Revenue                                | 334           | 324           | 303           | 627            | 961            | 961              | 2,700                 | -100.00%        |               |                               | 746                                 | 215                                            |              |               |                      | 961            |
| <b>Total Special Items</b>                      | <b>334</b>    | <b>324</b>    | <b>303</b>    | <b>627</b>     | <b>961</b>     | <b>961</b>       | <b>2,700</b>          | <b>-100.00%</b> | <b>0</b>      | <b>0</b>                      | <b>746</b>                          | <b>215</b>                                     | <b>0</b>     | <b>0</b>      | <b>0</b>             | <b>961</b>     |
| <b>TOTAL REVENUES</b>                           | <b>12,261</b> | <b>15,264</b> | <b>94,034</b> | <b>109,297</b> | <b>121,558</b> | <b>121,558</b>   | <b>8,971,327</b>      | <b>1.35%</b>    | <b>12,398</b> | <b>6,677</b>                  | <b>8,949</b>                        | <b>78,870</b>                                  | <b>3,576</b> | <b>11,088</b> | <b>0</b>             | <b>121,558</b> |
| <b>Expenses</b>                                 |               |               |               |                |                |                  |                       |                 |               |                               |                                     |                                                |              |               |                      |                |
| Personnel                                       | 6,918         | 7,903         | 7,051         | 14,954         | 21,872         | 21,872           | 471,141               | 4.64%           | 3,381         | 6,389                         | 7,457                               | 3,246                                          |              | 1,399         |                      | 21,872         |
| Contract Services                               | 4,593         | 5,382         | 81,973        | 87,355         | 91,948         | 91,948           | 6,048,396             | 1.52%           | 8,624         |                               |                                     | 76,240                                         |              | 7,084         |                      | 91,948         |
| Reproduction & Printing                         |               |               |               |                |                |                  | 4,800                 | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Rent Meeting Room                               |               |               |               |                |                |                  | 2,300                 | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Supplies                                        |               |               |               |                |                |                  | 2,700                 | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| License & Permits                               |               |               |               |                |                |                  | 28,500                | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Advertising / Outreach                          |               |               |               |                |                |                  | 4,200                 | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Postage                                         |               |               |               |                |                |                  | 1,500                 | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Utilities                                       |               |               |               |                |                |                  |                       | 100.00%         |               |                               |                                     |                                                |              |               |                      |                |
| Professional Services                           | 37            | 1,026         | 1,819         | 2,845          | 2,882          | 2,882            | 103,109               | 2.80%           |               |                               |                                     | 110                                            |              | 2,772         |                      | 2,882          |
| Administrative Fees                             |               |               |               |                |                |                  |                       | 100.00%         |               |                               |                                     |                                                |              |               |                      |                |
| Bank Fees                                       | 6             | 6             | 11            | 17             | 23             | 23               | 180                   | 12.53%          |               |                               | 18                                  | 5                                              |              |               |                      | 23             |
| Training                                        |               |               |               |                |                |                  | 10,000                | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| Travel - Per Diem                               |               |               | 1,606         | 1,606          | 1,606          | 1,606            | 900                   | 178.39%         |               |                               |                                     |                                                | 1,606        |               |                      | 1,606          |
| Travel - Commercial Air                         |               |               | 1,538         | 1,538          | 1,538          | 1,538            | 0                     | -100.00%        |               |                               |                                     |                                                | 1,538        |               |                      | 1,538          |
| Travel - Auto                                   |               |               | 176           | 176            | 176            | 176              | 1,670                 | 10.53%          | 50            |                               |                                     |                                                | 126          |               |                      | 176            |
| Miscellaneous                                   |               |               |               |                |                |                  |                       | 100.00%         |               |                               |                                     |                                                |              |               |                      |                |
| Dues & Subscriptions                            |               |               |               |                |                |                  | 265                   | 0.00%           |               |                               |                                     |                                                |              |               |                      |                |
| ICAP - 10%                                      | 675           | 778           | 935           | 1,713          | 2,388          | 2,388            | 30,154                | 7.92%           | 343           | 639                           | 746                                 | 336                                            | 325          |               |                      | 2,388          |
| <b>Total Operating</b>                          | <b>12,228</b> | <b>15,097</b> | <b>95,108</b> | <b>110,205</b> | <b>122,433</b> | <b>122,433</b>   | <b>6,709,815</b>      | <b>1.82%</b>    | <b>12,398</b> | <b>7,028</b>                  | <b>8,220</b>                        | <b>79,936</b>                                  | <b>3,595</b> | <b>11,255</b> | <b>0</b>             | <b>122,433</b> |

**Tahoe Transportation District  
CIP Fund  
Statement of Operations  
July 1, 2023 through September 30, 2023**

|                                              | CIP Fund      |               |                |                |                | Actual vs Budget |                       |                | Program YTD   |                               |                                               |                                                |              |               |                      |                |
|----------------------------------------------|---------------|---------------|----------------|----------------|----------------|------------------|-----------------------|----------------|---------------|-------------------------------|-----------------------------------------------|------------------------------------------------|--------------|---------------|----------------------|----------------|
|                                              | July          | Aug           | Sept           | Aug & Sept     | 1st Qtr        | YEAR TO DATE     | Board Approved Budget | Var %          | US 50         | Regional Revenue - Rec Travel | Stateline to Stateline Bikeway (Parking Lots) | Facility Plans, IMH, SMH, Warrior Way, Upgrade | SMART        | Hazard Plan   | Transit Ops Projects | Program Total  |
| <b>Capital Outlay</b>                        |               |               |                |                |                |                  |                       |                |               |                               |                                               |                                                |              |               |                      |                |
| Equipment over \$5000                        |               |               |                |                |                |                  | 2,576,950             | 0.00%          |               |                               |                                               |                                                |              |               |                      |                |
| Equipment under \$5000                       |               |               |                |                |                |                  | 40,000                | 0.00%          |               |                               |                                               |                                                |              |               |                      |                |
| CIP Over \$5000                              |               |               |                |                |                |                  |                       | 100.00%        |               |                               |                                               |                                                |              |               |                      |                |
| Reimb Capital Expenses                       |               |               |                |                |                |                  | (2,616,950)           | 0.00%          |               |                               |                                               |                                                |              |               |                      |                |
| <b>Total Capital Outlay</b>                  | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>      | <b>0</b>                      | <b>0</b>                                      | <b>0</b>                                       | <b>0</b>     | <b>0</b>      | <b>0</b>             | <b>0</b>       |
| <b>Other Financing Sources</b>               |               |               |                |                |                |                  |                       |                |               |                               |                                               |                                                |              |               |                      |                |
| Preventive Maint (In)                        |               |               |                |                |                |                  |                       | 100.00%        |               |                               |                                               |                                                |              |               |                      |                |
| Capital Outlay (In) Out                      |               |               |                |                |                |                  | 2,616,950             | 0.00%          |               |                               |                                               |                                                |              |               |                      |                |
| Transfer (In) Out                            | (295)         | (151)         | (1,367)        | (1,518)        | (1,813)        | (1,813)          | (357,958)             | 0.51%          |               | (351)                         |                                               | (1,276)                                        | (19)         | (167)         |                      | (1,813)        |
| <b>Total Other Financing Sources</b>         | <b>(295)</b>  | <b>(151)</b>  | <b>(1,367)</b> | <b>(1,518)</b> | <b>(1,813)</b> | <b>(1,813)</b>   | <b>2,258,992</b>      | <b>-0.08%</b>  |               | <b>(351)</b>                  |                                               | <b>(1,276)</b>                                 | <b>(19)</b>  | <b>(167)</b>  | <b>0</b>             | <b>(1,813)</b> |
| <b>TOTAL EXPENSES</b>                        | <b>11,933</b> | <b>14,946</b> | <b>93,741</b>  | <b>108,687</b> | <b>120,620</b> | <b>120,620</b>   | <b>8,968,807</b>      | <b>1.34%</b>   | <b>12,398</b> | <b>6,677</b>                  | <b>8,220</b>                                  | <b>78,660</b>                                  | <b>3,576</b> | <b>11,088</b> |                      | <b>120,620</b> |
| <b>Increase / (Decrease) to Fund Balance</b> | <b>328</b>    | <b>318</b>    | <b>293</b>     | <b>610</b>     | <b>939</b>     | <b>939</b>       | <b>2,520</b>          | <b>37.24%</b>  | <b>0</b>      | <b>0</b>                      | <b>729</b>                                    | <b>210</b>                                     | <b>0</b>     | <b>0</b>      | <b>0</b>             | <b>939</b>     |

Tahoe Transportation District  
 Transit Fund  
 Statement of Operations  
 July 1, 2023 through September 30, 2023

|                                         | TO Fund Activity |                |                |                  |                  | Actual vs Budget |                       |                | Program YTD        |
|-----------------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|-----------------------|----------------|--------------------|
|                                         | July             | Aug            | Sept           | Aug & Sept       | 1st Qtr          | YEAR TO DATE     | Board Approved Budget | Var %          | Transit Operations |
| <b>Revenues</b>                         |                  |                |                |                  |                  |                  |                       |                |                    |
| <b>Grants &amp; Contributions</b>       |                  |                |                |                  |                  |                  |                       |                |                    |
| FTA 5311                                | 57,771           | 71,657         | 83,399         | 155,056          | 212,827          | 212,827          | 1,221,708             | 17.42%         | 212,827            |
| FTA 5307                                | 336,753          | 423,997        | 376,623        | 800,620          | 1,137,373        | 1,137,373        | 5,460,558             | 20.83%         | 1,137,373          |
| FTA 5310                                |                  |                |                |                  |                  |                  | 98,544                | 100.00%        |                    |
| TDA - LTF                               |                  |                |                |                  |                  |                  | 1,314,067             | 0.00%          |                    |
| TDA - STA                               |                  |                |                |                  |                  |                  | 590,378               | 0.00%          |                    |
| TDA - SGR                               |                  |                |                |                  |                  |                  | 95,555                | 0.00%          |                    |
| LCTOP                                   |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| NV State Parks                          |                  |                | 85,000         | 85,000           | 85,000           | 85,000           | 85,000                | 100.00%        | 85,000             |
| El Dorado County                        | 35,936           |                |                |                  | 35,936           | 35,936           | 120,000               | 29.95%         | 35,936             |
| Solar Renewable Energy Credits          |                  |                | (2,395)        | (2,395)          | (2,395)          | (2,395)          | 20,000                | -11.98%        | (2,395)            |
| Sac Emergency Clean Air                 |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| Hybrid Voucher Incentive Pgm            |                  |                |                |                  |                  |                  |                       | 0.00%          |                    |
| Contributions                           |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| <b>Total Grants &amp; Contributions</b> | <b>430,460</b>   | <b>495,654</b> | <b>542,627</b> | <b>1,038,281</b> | <b>1,468,741</b> | <b>1,468,741</b> | <b>9,005,810</b>      | <b>16.31%</b>  | <b>1,468,741</b>   |
| <b>Charges for Services</b>             |                  |                |                |                  |                  |                  |                       |                |                    |
| FareBox Revenue                         |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| Pass Sales                              |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| Advertising Revenue                     |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| <b>Total Charges for Services</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>           |
| <b>Special Items</b>                    |                  |                |                |                  |                  |                  |                       |                |                    |
| Sale of Fixed Assets                    |                  |                |                |                  |                  |                  | 1,500                 | 0.00%          |                    |
| Miscellaneous                           | 13,363           | 11             | 6              | 17               | 13,379           | 13,379           |                       | -100.00%       | 13,379             |
| Insurance Claim Revenues                | 23,971           |                |                |                  | 23,971           | 23,971           |                       | 100.00%        | 23,971             |
| Interest Revenue                        | 6,169            | 5,307          | 4,975          | 10,283           | 16,452           | 16,452           | 33,500                | 49.11%         | 16,452             |
| <b>Total Special Items</b>              | <b>43,503</b>    | <b>5,318</b>   | <b>4,981</b>   | <b>10,299</b>    | <b>53,802</b>    | <b>53,802</b>    | <b>35,000</b>         | <b>153.72%</b> | <b>53,802</b>      |
| <b>Pass Through Revenue</b>             |                  |                |                |                  |                  |                  |                       | <b>100.00%</b> |                    |
| <b>TOTAL REVENUES</b>                   | <b>473,963</b>   | <b>500,972</b> | <b>547,608</b> | <b>1,048,580</b> | <b>1,522,543</b> | <b>1,522,543</b> | <b>9,040,810</b>      | <b>16.84%</b>  | <b>1,522,543</b>   |
| <b>Expenses</b>                         |                  |                |                |                  |                  |                  |                       |                |                    |
| <b>Operating</b>                        |                  |                |                |                  |                  |                  |                       |                |                    |
| Personnel                               | 300,813          | 318,211        | 356,423        | 674,634          | 975,447          | 975,447          | 5,014,195             | 19.45%         | 975,447            |
| Contract                                |                  |                |                |                  |                  |                  |                       | 100.00%        |                    |
| Vehicle Fuel                            | 25,203           | 31,024         | 28,084         | 59,108           | 84,312           | 84,312           | 375,000               | 22.48%         | 84,312             |
| Sales Tax on Fuel                       |                  |                | 157            | 157              | 157              | 157              | 1,000                 | 15.70%         | 157                |
| Repair and Maintenance                  | 57,541           | 58,595         | 87,226         | 145,821          | 203,362          | 203,362          | 1,245,590             | 16.33%         | 203,362            |
| Insurance                               | 8,561            | 20,736         | 19,426         | 40,163           | 48,723           | 48,723           | 369,204               | 13.20%         | 48,723             |
| Reproduction & Printing                 | 427              |                |                |                  | 427              | 427              | 5,325                 | 8.02%          | 427                |
| Facility Rent                           | 16,819           | 16,731         | 14,213         | 30,943           | 47,762           | 47,762           | 181,553               | 26.31%         | 47,762             |
| Facility Utilities                      | 6,615            | 8,447          | 13,250         | 21,697           | 28,312           | 28,312           | 202,600               | 13.97%         | 28,312             |
| Telephone                               | 3,876            | 2,826          | 1,736          | 4,562            | 8,438            | 8,438            | 37,920                | 22.25%         | 8,438              |

Tahoe Transportation District  
Transit Fund  
Statement of Operations  
July 1, 2023 through September 30, 2023

|                                             | TO Fund Activity |                 |                 |                  |                  | Actual vs Budget |                       |                | Program YTD        |
|---------------------------------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|-----------------------|----------------|--------------------|
|                                             | July             | Aug             | Sept            | Aug & Sept       | 1st Qtr          | YEAR TO DATE     | Board Approved Budget | Var %          | Transit Operations |
| Expenses Continued                          |                  |                 |                 |                  |                  |                  |                       |                |                    |
| Supplies                                    | 7,670            | 4,290           | 4,298           | 8,589            | 16,259           | 16,259           | 73,450                | 22.14%         | 16,259             |
| Advertising & Public Relations              | 3,614            | 286             | 751             | 1,037            | 4,651            | 4,651            | 75,000                | 6.20%          | 4,651              |
| License & Permits                           | 427              |                 | 108             | 108              | 535              | 535              | 1,200                 | 44.57%         | 535                |
| Dues, Subscriptions and Publications        | 6,666            | 4,229           | 4,555           | 8,784            | 15,450           | 15,450           | 196,080               | 7.88%          | 15,450             |
| Professional Services                       | 20,863           | 27,726          | 17,474          | 45,200           | 66,062           | 66,062           | 415,160               | 15.91%         | 66,062             |
| Bank Fees                                   | 474              | 468             | 546             | 1,014            | 1,488            | 1,488            | 7,200                 | 20.67%         | 1,488              |
| Training                                    | 870              |                 | 2,899           | 2,899            | 3,769            | 3,769            | 26,625                | 14.15%         | 3,769              |
| Travel                                      | 404              | 902             | 3,216           | 4,118            | 4,523            | 4,523            | 29,455                | 15.35%         | 4,523              |
| Reimbursed Travel                           |                  |                 |                 |                  |                  |                  |                       | -100.00%       |                    |
| Miscellaneous Expenses                      | 1,937            | 421             | 560             | 981              | 2,918            | 2,918            | 55,325                | 5.27%          | 2,918              |
| ICAP - 10%                                  | 29,181           | 32,920          | 36,899          | 69,819           | 99,000           | 99,000           | 440,000               | 22.50%         | 99,000             |
| Depreciation/Amortization/Warranty          | 53,919           | 52,352          | 51,049          | 103,401          | 157,320          | 157,320          | 639,360               | 24.61%         | 157,320            |
| <b>Total Operating</b>                      | <b>545,881</b>   | <b>580,165</b>  | <b>642,870</b>  | <b>1,223,034</b> | <b>1,768,915</b> | <b>1,768,915</b> | <b>9,391,242</b>      | <b>18.84%</b>  | <b>1,768,915</b>   |
| <b>Capital Outlay</b>                       |                  |                 |                 |                  |                  |                  |                       |                |                    |
| Equipment under \$5000                      |                  |                 |                 |                  |                  |                  | 40,000                | 0.00%          |                    |
| Disposal of Fixed Assets                    |                  |                 |                 |                  |                  |                  |                       | 100.00%        |                    |
| Reimbursed Capital Expenses                 |                  |                 |                 |                  |                  |                  |                       | 100.00%        |                    |
| <b>Total Capital Outlay</b>                 | <b>0</b>         | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>40,000</b>         | <b>0.00%</b>   | <b>0</b>           |
| <b>Other Financing Sources</b>              |                  |                 |                 |                  |                  |                  |                       |                |                    |
| Capital Outlay (In) Out                     |                  |                 |                 |                  |                  |                  | (2,616,950)           | 0.00%          |                    |
| Transfer (In) Out                           | 7                | 35              | 1,234           | 1,269            | 1,276            | 1,276            | 352,474               | 0.36%          | 1,276              |
| <b>Total Other Financing Sources</b>        | <b>7</b>         | <b>35</b>       | <b>1,234</b>    | <b>1,269</b>     | <b>1,276</b>     | <b>1,276</b>     | <b>(2,264,476)</b>    | <b>-0.06%</b>  | <b>1,276</b>       |
| <b>Pass Through Expenses</b>                |                  |                 |                 |                  |                  |                  |                       | <b>100.00%</b> |                    |
| <b>TOTAL EXPENSES</b>                       | <b>545,888</b>   | <b>580,200</b>  | <b>644,104</b>  | <b>1,224,303</b> | <b>1,770,191</b> | <b>1,770,191</b> | <b>7,166,766</b>      | <b>24.70%</b>  | <b>1,770,191</b>   |
| <b>Increase / Decrease) to Fund Balance</b> | <b>(71,924)</b>  | <b>(79,228)</b> | <b>(96,496)</b> | <b>(175,724)</b> | <b>(247,648)</b> | <b>(247,648)</b> | <b>1,874,044</b>      | <b>-13.21%</b> | <b>(247,648)</b>   |

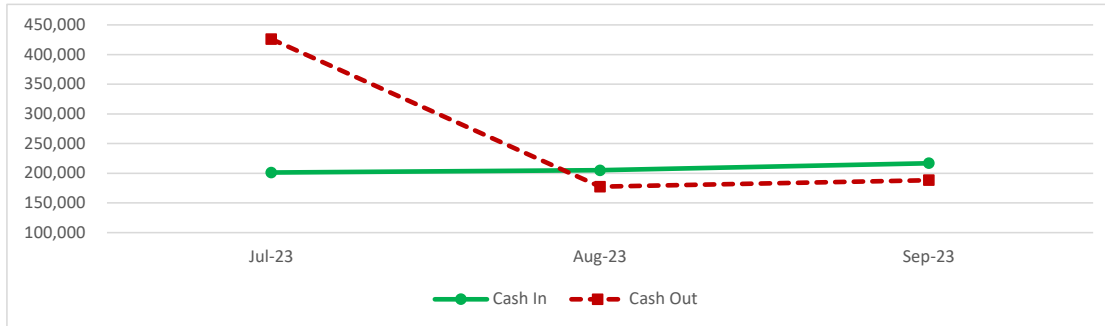
Tahoe Transportation District  
 Parking Systems Fund  
 Statement of Operations  
 July 1, 2023 through September 30, 2023

|                                                 | Parking System Activity |                |               |                |                | Actual vs Budget |                       |                | Parking Systems |               |                |
|-------------------------------------------------|-------------------------|----------------|---------------|----------------|----------------|------------------|-----------------------|----------------|-----------------|---------------|----------------|
|                                                 | July                    | Aug            | Sept          | Aug & Sept     | 1st Qtr        | YEAR TO DATE     | Board Approved Budget | Var %          | PS Ops          | PS NC         | Program YTD    |
| <b>Revenues</b>                                 |                         |                |               |                |                |                  |                       |                |                 |               |                |
| General Revenues                                |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Contributions                                   |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| <b>Total General Revenues</b>                   | <b>0</b>                | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>        | <b>0</b>      | <b>0</b>       |
| Charges for Services                            |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Parking Ops - Meters                            | 105,641                 | 96,053         | 61,256        | 157,308        | 262,949        | 262,949          | 468,400               | 56.14%         | 262,949         |               | 262,949        |
| Parking Ops - Events                            |                         |                | 450           | 450            | 450            | 450              | 1,600                 | 28.13%         | 450             |               | 450            |
| Parking Non Compliance                          | 4,377                   | 4,671          | 4,444         | 9,115          | 13,492         | 13,492           | 45,000                | 29.98%         |                 | 13,492        | 13,492         |
| <b>Total Charges for Services</b>               | <b>110,018</b>          | <b>100,724</b> | <b>66,149</b> | <b>166,873</b> | <b>276,891</b> | <b>276,891</b>   | <b>515,000</b>        | <b>53.77%</b>  | <b>263,399</b>  | <b>13,492</b> | <b>276,891</b> |
| Special Items                                   |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Interest Revenue                                | 1,261                   | 1,240          | 1,163         | 2,404          | 3,665          | 3,665            | 14,000                | 26.18%         | 3,665           |               | 3,665          |
| <b>Total Special Revenues</b>                   | <b>1,261</b>            | <b>1,240</b>   | <b>1,163</b>  | <b>2,404</b>   | <b>3,665</b>   | <b>3,665</b>     | <b>14,000</b>         | <b>26.18%</b>  | <b>3,665</b>    | <b>0</b>      | <b>3,665</b>   |
| <b>TOTAL REVENUES</b>                           | <b>111,279</b>          | <b>101,964</b> | <b>67,313</b> | <b>169,277</b> | <b>280,556</b> | <b>280,556</b>   | <b>529,000</b>        | <b>53.04%</b>  | <b>267,064</b>  | <b>13,492</b> | <b>280,556</b> |
| <b>Expenses</b>                                 |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Personnel                                       | 7,481                   | 6,890          | 7,005         | 13,896         | 21,377         | 21,377           | 76,227                | 28.04%         | 11,224          | 10,153        | 21,377         |
| Contracts                                       |                         |                | 3,260         | 3,260          | 3,260          | 3,260            | 267,495               | 1.22%          | 3,260           |               | 3,260          |
| Professional Services                           | 486                     | 933            | 491           | 1,423          | 1,910          | 1,910            | 40,110                | 4.76%          | 1,125           | 785           | 1,910          |
| Insurance                                       |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| Telephone                                       | 174                     | 160            | 160           | 320            | 494            | 494              | 1,500                 | 32.97%         | 247             | 247           | 494            |
| Subscriptions, Publications, Dues               | 194                     | 30             | 33            | 64             | 257            | 257              | 175                   | 147.09%        | 129             | 129           | 257            |
| License & Permits                               |                         |                |               |                |                |                  | 200                   | 0.00%          |                 |               |                |
| Equipment Not Transferred                       |                         |                |               |                |                |                  | 14,200                |                |                 |               |                |
| Supplies                                        |                         |                |               |                |                |                  | 2,000                 | 0.00%          |                 |               |                |
| Repairs & Maintenance                           |                         |                |               |                |                |                  | 4,700                 | 0.00%          |                 |               |                |
| Admin Fees                                      | 11,002                  | 10,072         | 6,615         | 16,687         | 27,689         | 27,689           | 51,500                | 53.77%         | 26,340          | 1,349         | 27,689         |
| Travel - Auto                                   |                         | 30             | 29            | 59             | 59             | 59               | 200                   | 29.41%         | 29              | 30            | 59             |
| Bank / CC Fees                                  | 2,500                   | 3,611          | 3,184         | 6,794          | 9,295          | 9,295            | 20,000                | 46.47%         | 9,295           |               | 9,295          |
| Misc Fees                                       |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| Depreciation                                    |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>21,838</b>           | <b>21,726</b>  | <b>20,778</b> | <b>42,503</b>  | <b>64,341</b>  | <b>64,341</b>    | <b>478,307</b>        | <b>13.45%</b>  | <b>51,648</b>   | <b>12,693</b> | <b>64,341</b>  |
| Capital Outlay                                  |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Equipment over \$5000                           |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| Equipment under \$5000                          |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| <b>Total Capital Outlay</b>                     | <b>0</b>                | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>        | <b>0</b>      | <b>0</b>       |
| Other Funding Sources - Revenues                |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Revenues                                        |                         |                |               |                |                |                  |                       |                |                 |               |                |
| Capital (In) Out                                |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| Transfers (In) Out                              |                         |                |               |                |                |                  |                       | 100.00%        |                 |               |                |
| <b>Total Other Financing Sources</b>            | <b>0</b>                | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>              | <b>100.00%</b> | <b>0</b>        | <b>0</b>      | <b>0</b>       |
| <b>Total Expenses and Other Funding Sources</b> | <b>21,838</b>           | <b>21,726</b>  | <b>20,778</b> | <b>42,503</b>  | <b>64,341</b>  | <b>64,341</b>    | <b>478,307</b>        | <b>13%</b>     | <b>51,648</b>   | <b>12,693</b> | <b>64,341</b>  |
| <b>Increase /(Decrease) to Fund Balance</b>     | <b>89,441</b>           | <b>80,239</b>  | <b>46,535</b> | <b>126,774</b> | <b>216,215</b> | <b>216,215</b>   | <b>50,693</b>         | <b>426.52%</b> | <b>215,416</b>  | <b>799</b>    | <b>216,215</b> |



Tahoe Transportation District  
 Governmental Funds Cash Flow  
 July 1, 2023 through September 30, 2023

**GENERAL FUND**

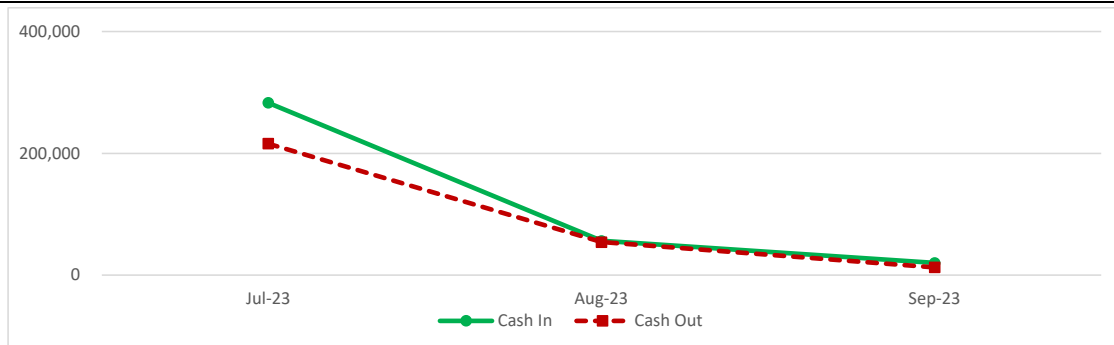


| Cash In Source | Total   | Transfer from other funds for |         |        |            |        | Contributions | LOC   | Misc Receipts |
|----------------|---------|-------------------------------|---------|--------|------------|--------|---------------|-------|---------------|
|                |         | RCMF                          | PR Liab | ICAP   | Admin Fees |        |               |       |               |
| Jul-23         | 201,262 | 3,370                         | 155,813 | 29,856 | 11,002     | 0      |               | 1,221 |               |
| Aug-23         | 204,940 | 15,266                        | 145,124 | 33,698 | 10,072     | 0      |               | 779   |               |
| Sep-23         | 216,847 | 0                             | 158,665 | 37,836 | 6,615      | 12,500 |               | 1,231 |               |

| Cash Out Source | Total   | Net Payroll | PR Liabilities | Match To CIP | Vendor    |     | Net       |
|-----------------|---------|-------------|----------------|--------------|-----------|-----|-----------|
|                 |         |             |                |              | Payments  | LOC |           |
| Jul-23          | 426,061 | 12,508      | 377,815.92     | 288.48       | 35,448.98 |     | (224,800) |
| Aug-23          | 177,459 | 21,743      | 139,405.75     | 115.51       | 16,194.71 |     | 27,481    |
| Sep-23          | 188,455 | 21,299      | 153,911.84     | 114.55       | 13,129.13 |     | 28,392    |

**CIP FUND**



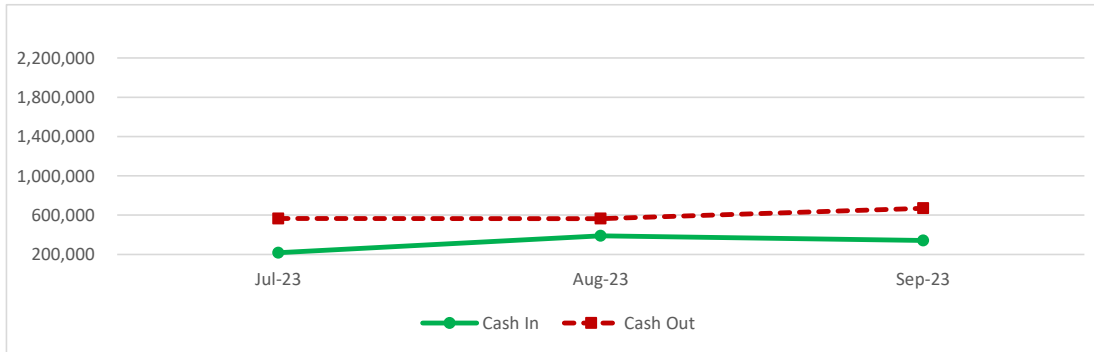
| Cash In Source | Total   | FTA     | TRPA Prop 1B | Caltrans - US 50 & ZEB | NDOT -       |        | Contrib /Other | Match |
|----------------|---------|---------|--------------|------------------------|--------------|--------|----------------|-------|
|                |         |         |              |                        | STBG & INFRA | CalOES |                |       |
| Jul-23         | 282,794 | 225,707 | 0            | 7,962                  | 48,496       | 0      | 334            | 295   |
| Aug-23         | 56,265  | 2,837   | 0            | 2,873                  | 50,080       | 0      | 324            | 151   |
| Sep-23         | 20,060  | 0       | 0            | 7,032                  | 5,500        | 5,877  | 303            | 1,348 |

| Cash Out Source | Total  | Net Payroll | PR Liabilities | ICAP | AP     | Net   |
|-----------------|--------|-------------|----------------|------|--------|-------|
|                 |        |             |                |      |        |       |
| Aug-23          | 54,213 | 5,071       | 2,832          | 778  | 45,531 | 2,052 |
| Sep-23          | 12,641 | 4,390       | 2,661          | 937  | 4,653  | 7,420 |

Tahoe Transportation District  
Enterprise Funds Cash Flow  
July 1, 2023 through September 30, 2023

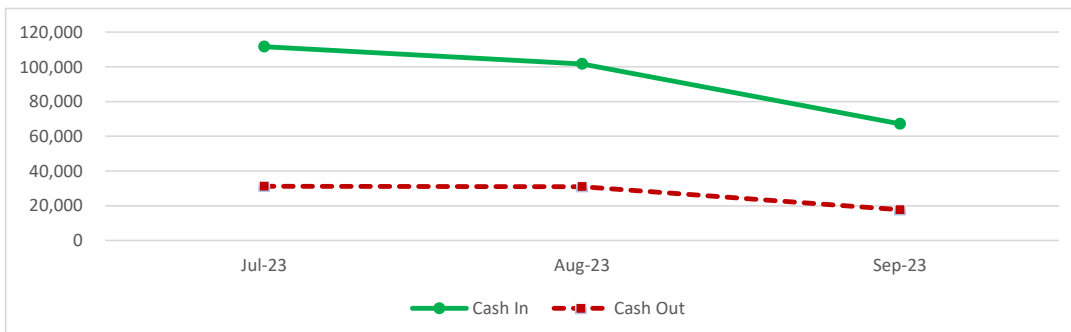
**TRANSIT OPERATIONS FUND**



| Cash In Source | Total   | FTA 5307 | NDOT 5311 | TDA incl SGR | Insurance Claims | Farebox Contributions | Misc Receipts | Interest | Sale of Fixed Asset |
|----------------|---------|----------|-----------|--------------|------------------|-----------------------|---------------|----------|---------------------|
| Jul-23         | 217,898 | 0        | 65,889    | 118,351      | 23,971           | 0                     | 3,415         | 6,049    | 224                 |
| Aug-23         | 389,754 | 313,520  | 70,927    | 0            | 0                | 0                     | 0             | 5,307    | 0                   |
| Sep-23         | 341,728 | 336,753  | 0         | 0            | 0                | 0                     | 0             | 4,975    | 0                   |

| Cash Out Source | Total   | Net Payroll | PR Liabilities | ICAP   | AP      | Match | Net              |
|-----------------|---------|-------------|----------------|--------|---------|-------|------------------|
| Jul-23          | 565,186 | 192,441     | 135,496        | 29,181 | 208,061 | 7     | <b>(347,288)</b> |
| Aug-23          | 564,308 | 184,215     | 139,807        | 32,920 | 207,331 | 35    | <b>(174,554)</b> |
| Sep-23          | 669,758 | 204,484     | 154,006        | 36,899 | 273,135 | 1,234 | <b>(328,029)</b> |

**PARKING SYSTEMS FUND**



| Cash In Source | Total   | Parking Meter Rev | Non-Comp Revenue | Contributions | Misc Receipts | Interest |
|----------------|---------|-------------------|------------------|---------------|---------------|----------|
| Jul-23         | 111,597 | 105,679           | 4,657            | 0             | 0             | 1,261    |
| Aug-23         | 101,667 | 96,129            | 4,298            | 0             | 0             | 1,240    |
| Sep-23         | 67,149  | 61,728            | 4,258            | 0             | 0             | 1,163    |

| Cash Out Source | Total  | Net Payroll | PR Liabilities | Vendor Payments | Admin Fees | Net           |
|-----------------|--------|-------------|----------------|-----------------|------------|---------------|
| Jul-23          | 31,217 | 6,250       | 3,023          | 10,942          | 11,002     | <b>80,380</b> |
| Aug-23          | 30,961 | 4,846       | 2,045          | 13,998          | 10,072     | <b>70,706</b> |
| Sep-23          | 17,697 | 5,007       | 1,998          | 4,077           | 6,615      | <b>49,451</b> |

| Grant Status Report |        | December 2023            |                                |                                |                |             |            |                                    |               |            |          |                             |
|---------------------|--------|--------------------------|--------------------------------|--------------------------------|----------------|-------------|------------|------------------------------------|---------------|------------|----------|-----------------------------|
|                     | Funder | Work Program             | Grant Name                     | Project                        | \$\$ Requested | Min Match % | Match \$\$ | Match From                         | Submitted     | Award Date | Awarded? | Status                      |
| 1                   | TMPO   | 4.7 - Transit Operations | 2023 Regional Grant Program    | Free to User Transit Program   | \$ 1,000,000   | 11.47%      | \$ 129,561 | Transportation Development Credits | Yes-12/2022   | 23-Apr     | Yes      | Awarded - Pending Agreement |
| 2                   | NDOT   | 4.3 - Capital Equipment  | NDOT FY 24-26 5339             | Capital Vehicles and Equipment | \$ 2,886,600   | 15%         | \$ 530,400 | TDA                                | Yes - 04/2023 | Sep-23     | Yes      | Awarded - Pending agreement |
| 3                   | FTA    | 4.3 - Capital Equipment  | FY2023 5339(b) Low No          | Capital Vehicles and Equipment | \$ 3,400,000   | 15%         | \$ 600,000 | Transportation Development Credits | Yes - 04/2023 | Jul-23     | Yes      | Awarded - Pending agreement |
| 4                   | TMPO   | 3.1 - SSCRCP             | 2023 Regional Grant Program-NV | US-50 - Revised Design Phase   | \$ 2,975,962   | 5%          | \$ 156,630 | Toll credits/ gas tax              | Yes - 6/2023  | Fall 2023  | Yes      | Awarded - Pending Agreement |





MEMORANDUM

Date: November 30, 2023

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff - Jim Marino, Capital Program Manager

Subject: Authorize Issuance of a Contract Award to Parametrix for the Planning and Conceptual Design Services for the Intelligent Transportation System Sensor and Software Project and Authorize the District Manager to Execute a Two-Year Agreement at an Amount Not to Exceed \$866,163

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**Action Requested:**

It is requested the Board:

- 1) Award a contract to Parametrix of Reno, Nevada in an amount not to exceed \$866,163 for the planning and conceptual design of Intelligent Transportation System (ITS) sensor-based equipment and software; and
- 2) Authorize the District Manager to execute the contract upon receipt and acceptance of all required contractual submittals.

**Fiscal Analysis:**

All expenditures associated with these items for the fiscal year (FY) are contained in the approved FY24 budget from funding awarded from US Department of Transportation (USDOT) Strengthening Mobility and Revolutionizing Transportation (SMART) Program via funding agreement #SMARTFY22N1P1G41.

**Work Program Impact:**

All work associated with these efforts is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 Work Program, with corresponding allotted staff time.

**Background:**

The Lake Tahoe Regional Transportation Plan (RTP) provides for advancement in technology improvements pertaining to transportation and is supported by the 2015 Tahoe Basin Intelligent Transportation Systems Strategic Plan, which advances implementation of technology to address the needs and challenges around tourism, adverse weather and road conditions, safety, and environmental concerns.

To this end, TTD applied for USDOT Stage 1 SMART Program funding for the purposes of developing an approved plan for ITS based infrastructure at each of the Basin's entry and exit

points, as well as directional changes within the internal corridors of the Basin for purposes of collecting vehicle trip data so that agencies can be better informed of the impacts to the local and regional transportation system. The overall intent of the project is to initially collect data to establish actual visitation information, then in later iterations, expand into user experience applications that will provide real time information to users for roadway congestion, weather, construction, emergencies, closures, real time parking availability, transit schedules and times, and recreational access.

TTD was successful in its application and is one of 59 agencies across the United States to be awarded funds (\$1,489,000). The Stage 1 awards are for planning, design elements, and prototype testing only and do not contain any funding for construction or implementation. However, Stage 2 funding which is earmarked for construction is only eligible to Stage 1 grantees via a separate grant application process. Pending completion of the Stage 1 scope, TTD will be in a very good position to be eligible for Stage 2 funding.

**Discussion:**

TTD's agreement with USDOT for the Stage 1 funding was executed on September 15, 2023. In anticipation of the agreement with USDOT, TTD staff also released a Request for Proposals (RFP) for the project on the same date.

The RFP closed at 3:00 p.m. Friday, October 13 with one submittal received. An evaluation team, comprised of TTD staff and TRPA staff, evaluated the proposal from Parametrix and deemed the consultant qualified to perform the scope of work contained within the RFP.

Successful cost negotiations with Parametrix concluded on November 14, 2023, and as such, staff is recommending award of a contract to perform services and scope as shown in Appendix A of the attached agreement. The cost of services provided by Parametrix are within the grant funding limits. Upon completion of the evaluation and planning portion of the project, Parametrix will assist in the sensor procurement strategy and oversee the installation and testing of the prototype sensors. The balance of the grant funds will be used to procure and install the prototype sensors and for staff time. The grant does not require match funds.

The SMART Program funding requires the Stage 1 projects be completed and submitted to USDOT no later than March 15, 2025, and as such, awarding this contract is essential to maintaining schedule.

**Additional Information:**

If you have any questions or comments regarding this item, please contact Carl Hasty at (775) 589-5501 or [chasty@tahoetransportation.org](mailto:chasty@tahoetransportation.org)

**Attachment:**

- A. Draft Contract

**AGREEMENT FOR SERVICES  
BETWEEN  
TAHOE TRANSPORTATION DISTRICT  
AND  
PARAMETRIX**

This Agreement for Services (“Agreement”) is entered into as of this 6th day of December 2023 by and between Tahoe Transportation District, a bi-state special purpose district created by the Tahoe Regional Planning Compact, (“District”) and Parametrix, (“Contractor”). District and Contractor are sometimes hereinafter individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

**RECITALS**

A. District has sought, by request for proposals, the performance of the services defined and described particularly in Section 2 of this Agreement.

B. Contractor, following submission of a proposal for the performance of the services defined and described particularly in Section 2 of this Agreement, was selected by the District to perform those services.

C. District has authority to enter into this Agreement and the District’s General Manager has authority to execute this Agreement.

D. The Parties desire to formalize the selection of Contractor for performance of those services defined and described particularly in Section 2 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

**OPERATIVE PROVISIONS**

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the Parties agree as follows:

**SECTION 1. TERM OF AGREEMENT.**

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for two (2) years.

**SECTION 2. SCOPE OF SERVICES & SCHEDULE OF PERFORMANCE.**

(a) Scope of Services. Contractor agrees to perform the services set forth in the Request for Proposals and Exhibit “A” “Scope of Services” (hereinafter, the “Services”) and made a part of this Agreement by this reference.

RIV #4819-3383-6370 v2

(b) Schedule of Performance. The Services shall be completed pursuant to the schedule specified in Exhibit "A." Should the Services not be completed pursuant to that schedule, the Contractor shall be deemed to be in Default of this Agreement. The District, in its sole discretion, may choose not to enforce the Default provisions of this Agreement and may instead allow Contractor to continue performing the Services.

### **SECTION 3. ADDITIONAL SERVICES.**

Contractor shall not be compensated for any work rendered in connection with its performance of this Agreement that are in addition to or outside of the Services unless such additional services are authorized in advance and in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement. If and when such additional work is authorized, such additional work shall be deemed to be part of the Services.

### **SECTION 4. COMPENSATION AND METHOD OF PAYMENT.**

(a) Subject to any limitations set forth in this Agreement, District agrees to pay Contractor the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed **Eight Hundred Sixty-Six Thousand One Hundred and Sixty-Three Dollars and No Cents (\$866,163.00)**, unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement.

(b) Each month Contractor shall furnish to District an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and subcontractor contracts. Subcontractor charges shall be detailed by the following categories: labor, travel, materials, equipment and supplies. If the compensation set forth in subsection (a) and Exhibit "B" include payment of labor on an hourly basis (as opposed to labor and materials being paid as a lump sum), the labor category in each invoice shall include detailed descriptions of task performed and the amount of time incurred for or allocated to that task. District shall independently review each invoice submitted by the Contractor to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. In the event that no charges or expenses are disputed, the invoice shall be approved and paid according to the terms set forth in subsection (c). In the event any charges or expenses are reasonably disputed by District, the original invoice shall be returned by District to Contractor for correction and resubmission.

(c) Except as to any charges for work performed or expenses incurred by Contractor which are disputed by District, District will use its best efforts to cause Contractor to be paid within thirty (30) days of receipt of Contractor's correct and undisputed invoice.

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(d) Payment to Contractor for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Contractor.

## **SECTION 5. INSPECTION AND FINAL ACCEPTANCE.**

District may inspect and accept or reject any of Contractor's work under this Agreement, either during performance or when completed. District shall reject or finally accept Contractor's work within sixty (60) days after submitted to District. District shall reject work by a timely written explanation, otherwise Contractor's work shall be deemed to have been accepted. District's acceptance shall be conclusive as to such work except with respect to latent defects, fraud and such gross mistakes as amount to fraud. Acceptance of any of Contractor's work by District shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, Section 16 "Indemnification" and Section 17 "Insurance."

## **SECTION 6. OWNERSHIP OF DOCUMENTS.**

Upon payment of all undisputed amounts, all original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement shall become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of the Contractor. Upon completion, expiration or termination of this Agreement, Contractor shall turn over to District all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

If and to the extent that District utilizes for any purpose not related to this Agreement any maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement, Section 9 "Standard of Performance" of this Agreement shall not extend to such use of the maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents. Reuse of such work product or deliverables shall be at District's sole risk and without liability to Contractor.

## **SECTION 7. CONTRACTOR'S BOOKS AND RECORDS.**

(a) Contractor shall maintain any and all documents and records demonstrating or relating to Contractor's performance of the Services. Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to District pursuant to this Agreement. Any and all such documents or records shall be maintained in accordance with generally accepted accounting principles and shall be sufficiently complete and detailed so as to permit an accurate evaluation of the

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services provided by Contractor pursuant to this Agreement. Any and all such documents or records shall be maintained for three (3) years from the date of execution of this Agreement and to the extent required by laws relating to audits of public agencies and their expenditures.

(b) Any and all records or documents required to be maintained pursuant to this section shall be made available for inspection, audit and copying, at any time during regular business hours, upon request by District or its designated representative. Copies of such documents or records shall be provided directly to the District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records shall be made available at Contractor's address indicated for receipt of notices in this Agreement.

(c) Where District has reason to believe that any of the documents or records required to be maintained pursuant to this section may be lost or discarded due to dissolution or termination of Contractor's business, District may, by written request, require that custody of such documents or records be given to the District. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

## **SECTION 8. INDEPENDENT CONTRACTOR.**

(a) Contractor is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of District. Contractor shall have no authority to bind District in any manner, nor to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.

(b) The personnel performing the Services under this Agreement on behalf of Contractor shall at all times be under Contractor's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents except as set forth in this Agreement. Contractor shall not at any time or in any manner represent that Contractor or any of Contractor's officers, employees, or agents are in any manner officials, officers, employees or agents of District.

(c) Neither Contractor, nor any of Contractor's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Contractor expressly waives any claim Contractor may have to any such rights.

## **SECTION 9. STANDARD OF PERFORMANCE.**

Contractor represents that it has the qualifications, experience and facilities

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necessary to properly perform the Services required under this Agreement in a thorough, competent and professional manner. Contractor shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all Services. In meeting its obligations under this Agreement, Contractor shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to the Services required of Contractor under this Agreement. In addition to the general standards of performance set forth this section, additional specific standards of performance and performance criteria may be set forth in Exhibit "A" "Scope of Work" that shall also be applicable to Contractor's work under this Agreement. Where there is a conflict between a general and a specific standard of performance or performance criteria, the specific standard or criteria shall prevail over the general. Notwithstanding anything in this Agreement to the contrary, Contractor makes no warranties, express or implied, under this Agreement or otherwise, in connection with the Services performed by Contractor.

#### **SECTION 10. COMPLIANCE WITH APPLICABLE LAWS; PERMITS AND LICENSES.**

Contractor shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Contractor shall obtain any and all licenses, permits and authorizations necessary to perform the Services set forth in this Agreement. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall be liable, at law or in equity, as a result of any failure of Contractor to comply with this section.

#### **SECTION 11. PREVAILING WAGE LAWS.**

Contractor understands, acknowledges and agrees to comply with any and all applicable state and federal laws requiring payment of prevailing wages for work performed on in connection with publicly-funded projects. Contractor and any subcontractors shall comply with all applicable state and federal prevailing wage rates, statutes, rules and regulations then in effect if required by state or federal laws or regulations. In the event of conflict between applicable federal and state provisions, the higher prevailing wage rate will apply.

#### **SECTION 12. NONDISCRIMINATION.**

Contractor shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, age, physical handicap, medical condition or marital status in connection with or related to the performance of this Agreement.

#### **SECTION 13. UNAUTHORIZED ALIENS.**

Contractor hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, et seq., as amended, and

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in connection therewith, shall not employ unauthorized aliens as defined therein. Should Contractor so employ such unauthorized aliens for the performance of the Services, and should the any liability or sanctions be imposed against District for such use of unauthorized aliens, Contractor hereby agrees to and shall reimburse District for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by District.

#### **SECTION 14. CONFLICTS OF INTEREST.**

(a) Contractor covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of District or which would in any way hinder Contractor's performance of the Services. Contractor further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the General Manager. Contractor agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of District in the performance of this Agreement.

(b) District understands and acknowledges that Contractor is, as of the date of execution of this Agreement, independently involved in the performance of non- related services for other governmental agencies and private parties. Contractor is unaware of any stated position of District relative to such projects. Any future position of District on such projects shall not be considered a conflict of interest for purposes of this section.

(c) District understands and acknowledges that Contractor will perform non-related services for other governmental agencies and private Parties following the completion of the Services under this Agreement. Any such future service shall not be considered a conflict of interest for purposes of this section.

#### **SECTION 15. CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION.**

(a) All information gained or work product produced by Contractor in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Contractor. Contractor shall not release or disclose any such information or work product to persons or entities other than District without prior written authorization from the General Manager, except as may be required by law.

(b) Contractor, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the General Manager or unless requested by the District Attorney of District, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Contractor gives District notice of such court order or subpoena.

(c) If Contractor, or any officer, employee, agent or subcontractor of Contractor,

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provides any information or work product in violation of this Agreement, then District shall have the right to reimbursement and indemnity from Contractor for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Contractor's conduct.

(d) Contractor shall promptly notify District should Contractor, its officers, employees, agents or subcontractors, be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. District retains the right, but has no obligation, to represent Contractor or be present at any deposition, hearing or similar proceeding. Contractor agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Contractor. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite said response.

## **SECTION 16. INDEMNIFICATION.**

(a) Indemnification for Professional Liability. Where the law establishes a professional standard of care for Contractor's services, to the fullest extent permitted by law, Contractor shall indemnify and hold harmless District and any and all of its officials, employees ("Indemnified Parties") from and against any and all liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees) arises out of, are a consequence of, or are in any way attributable to, in whole or in part, any negligent or wrongful act, error or omission of Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor, in the performance of professional services under this Agreement.

(b) Indemnification for Other than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Contractor shall indemnify and hold harmless District, and any and all of its employees, officials from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arises out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor.

(c) Indemnification from Subcontractors. Contractor agrees to obtain executed indemnity agreements with provisions identical to those set forth in this section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of Contractor in the performance of this Agreement naming the Indemnified Parties as

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additional indemnitees. In the event Contractor fails to obtain such indemnity obligations from others as required herein, Contractor agrees to be fully responsible according to the terms of this section. Failure of District to monitor compliance with these requirements imposes no additional obligations on District and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend District as set forth herein is binding on the successors, assigns or heirs of Contractor and shall survive the termination of this Agreement or this section.

(d) Limitation of Indemnification. Notwithstanding any provision of this section to the contrary, in California design professionals are required to defend and indemnify the District only to the extent permitted by California Civil Code Section 2782.8, which limits the liability of a design professional to claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the design professional. The term “design professional,” as defined in Section 2782.8, is limited to licensed architects, licensed landscape architects, registered professional engineers, professional land surveyors, and the business entities that offer such services in accordance with the applicable provisions of the California Business and Professions Code. To the extent that California Civil Code Section 2782.8 applies to this Agreement, the indemnification obligations of Contractor shall be limited in accordance with that section.

(e) District’s Negligence. The provisions of this section do not apply to claims occurring as a result of District’s sole negligence. The provisions of this section shall not release District from liability arising from gross negligence or willful acts or omissions of District or any and all of its officials, employees and agents.

## **SECTION 17. INSURANCE.**

Contractor agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit “C” “Insurance” and made a part of this Agreement. All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the General Manager. Contractor agrees to provide District with copies of required policies upon request.

## **SECTION 18. ASSIGNMENT.**

The expertise and experience of Contractor are material considerations for this Agreement. District has an interest in the qualifications and capability of the persons and entities who will fulfill the duties and obligations imposed upon Contractor under this Agreement. In recognition of that interest, Contractor shall not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Contractor’s duties or obligations under this Agreement without the prior written consent of the District. Any attempted assignment shall be ineffective, null and void, and shall constitute a material breach of this Agreement entitling District to any and all remedies at law or in

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equity, including termination of this Agreement pursuant to Section 20 "Termination of Agreement." District acknowledges, however, that Contractor, in the performance of its duties pursuant to this Agreement, may utilize sub-contractors.

## **SECTION 19. CONTINUITY OF PERSONNEL.**

Contractor shall make every reasonable effort to maintain the stability and continuity of Contractor's staff and subcontractors, if any, assigned to perform the Services. Contractor shall notify District of any changes in Contractor's staff and subcontractors, if any, assigned to perform the Services prior to and during any such performance.

## **SECTION 20. TERMINATION OF AGREEMENT.**

(a) Termination for Convenience. District may terminate this Agreement, in whole or in part, at any time by giving written notice of termination to Contractor if District determines that termination is in its best interest. In the event such notice is given, Contractor shall cease immediately all work in progress. Contractor shall be paid its costs, including contract close-out costs, on work performed up to the time of termination.

(b) Termination for Cause. If District notifies Contractor of a default under Section 21 "Default" and Contractor fails to cure the default within the reasonable time frame provided, District may terminate this Agreement immediately. Contractor will only be paid for Services performed in accordance with the manner of performance set forth in this Agreement.

(c) Property of District. Upon termination of this Agreement by either Contractor or District, all property belonging exclusively to District which is in Contractor's possession shall be returned to District. Contractor shall furnish to District a final invoice for work performed and expenses incurred by Contractor, prepared as set forth in Section 4 "Compensation and Method of Payment" of this Agreement. This final invoice shall be reviewed and paid in the same manner as set forth in Section 4 "Compensation and Method of Payment" of this Agreement.

## **SECTION 21. DEFAULT.**

In the event that Contractor is in default under the terms of this Agreement, the District may give notice to Contractor specifying the nature of the default and providing the Contractor a reasonable timeframe to cure the default. The District may hold all invoices until the default is cured. If Contractor does not cure the default to District's satisfaction in the timeframe given, the District may take necessary steps to terminate this Agreement under Section 20 "Termination of Agreement." Any failure on the part of the District to give notice of the Contractor's default shall not be deemed to result in a waiver of the District's legal rights or any rights arising out of any provision of this Agreement.

**SECTION 22. EXCUSABLE DELAYS.**

Contractor shall not be liable for damages caused by delay in performance or failure to perform due to causes beyond the control of Contractor. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state or local governments, acts of District, court orders, fires, floods, epidemics, strikes, embargoes, and unusually severe weather. The term and price of this Agreement shall be equitably adjusted for any delays due to such causes.

**SECTION 23. COOPERATION BY DISTRICT.**

All public information, data, reports, records, and maps as are existing and available to District as public records, and which are necessary for carrying out the Services shall be furnished to Contractor in every reasonable way to facilitate, without undue delay, the Services to be performed under this Agreement.

**SECTION 24. NOTICES.**

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by telecopier or certified mail, postage prepaid and return receipt requested, addressed as follows:

To District: Tahoe Transportation District  
Attn: James Marino  
PO Box 499  
Zephyr Cove, NV 89448

To Contractor: Parametrix  
Attn: Hicham Chatila  
9190 Double Diamond Parkway  
Reno, NV 89521

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

**SECTION 25. AUTHORITY TO EXECUTE.**

The person or persons executing this Agreement on behalf of Contractor represents and warrants that he/she/they has/have the authority to so execute this Agreement and to bind Contractor to the performance of its obligations hereunder.

**SECTION 26. ADMINISTRATION AND IMPLEMENTATION.**

This Agreement shall be administered and executed by the General Manager or

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his or her designated representative. The General Manager shall have the authority to issue interpretations and to make amendments to this Agreement, including amendments that commit additional funds, consistent with Section 27 "Amendment" and the General Manager's contracting authority under District's ordinances, rules and regulations.

## **SECTION 27. AMENDMENT.**

No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Contractor and by the District. The General Manager shall have the authority to approve any amendment to this Agreement if the total compensation under this Agreement, as amended, would not exceed the General Manager's contracting authority under the District's ordinances, rules and regulations.

All other amendments shall be approved by the District's Board. The Parties agree that the requirement for written modifications cannot be waived and that any attempted waiver shall be void.

By written notice or order, District may, from time to time, order work suspension or make changes to the Services to be provided by Contractor. If any such work suspension or change causes an increase or decrease in the price of this Agreement or in the time required for its performance, or otherwise necessitates an amendment to this Agreement, Contractor shall promptly notify District thereof within ten (10) days after the change or work suspension is ordered, and an amendment to this Agreement shall be negotiated. However, nothing in this clause shall excuse Contractor from complying immediately with the notice or order issued by District.

## **SECTION 28. BINDING EFFECT.**

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the Parties.

## **SECTION 29. FEDERAL PROVISIONS.**

District will be using money received from the federal government to pay all or a part of the compensation to Contractor for the Services. The federal government requires certain clauses to be included in contracts where federal money will be used in the contract. Contractor agrees to adhere to the federally required provisions included in Exhibit "D" hereto and incorporated herein by reference. If there is a conflict between any provision in Exhibit "D" and the body of this Agreement, Exhibit "D" shall control. In addition, the Federal Highway Administration's Required Contract Clauses for Federal Aid Construction Projects (FHWA Form 1273, revised October 23, 2023; <https://www.fhwa.dot.gov/programadmin/contracts/1273/1273.pdf>) is incorporated by reference herein.

**SECTION 30. WAIVER.**

Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any work or services by Contractor shall not constitute a waiver of any of the provisions of this Agreement.

**SECTION 31. LAW TO GOVERN; VENUE.**

In the event of litigation between the Parties, venue in state trial courts shall lie exclusively in the County of El Dorado, California where the dispute arises from Services performed in California, or shall lie exclusively in the County of Douglas, Nevada where the dispute arises from Services performed in Nevada. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Eastern District of California for Services performed in California, or in the District of Nevada for Services performed in Nevada.

**SECTION 32. ATTORNEYS FEES, COSTS AND EXPENSES.**

In the event litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to an award of reasonable attorney's fees, costs and expenses, in addition to any other relief to which it may be entitled.

**SECTION 33. ENTIRE AGREEMENT.**

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Contractor and District prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any Party which are not embodied herein shall be valid and binding.

**SECTION 34. SEVERABILITY.**

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

**SECTION 35. CONFLICTING TERMS.**

Except as otherwise stated herein, if the terms of this Agreement conflict with the terms of any Exhibit hereto, or with the terms of any document incorporated by reference into this Agreement, the terms of this Agreement shall control.

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**IN WITNESS WHEREOF**, the Parties hereto have executed this Agreement on the date and year first-above written.

**TAHOE TRANSPORTATION DISTRICT**

\_\_\_\_\_  
Carl Hasty  
District Manager

**ATTEST:**

\_\_\_\_\_  
Judi Allen  
Clerk of the Board

**APPROVED AS TO FORM**

\_\_\_\_\_  
Mary Wagner  
Interim General Counsel

**Parametrix**

By: Roger Flint – COO

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

**NOTE: CONTRACTOR’S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONTRACTOR’S BUSINESS ENTITY.**

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**EXHIBIT "A"**  
**SCOPE OF SERVICES**

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A-1



RFP 2023-003

**Planning, Design,  
Software Prototyping  
and Evaluation for  
ATMS Data Aggregation  
Plan - Lake Tahoe Basin  
Roadways Smart Grant  
Program – Stage 1**

SUBMITTED TO: TAHOE TRANSPORTATION DISTRICT

DATE: OCTOBER 13, 2023

## 1. Cover Letter

### **RE: Planning, Design, Software Prototyping and Evaluation for ATMS Data Aggregation Plan - Lake Tahoe Basin Roadways Smart Grant Program – Stage 1 | RFP #2023-003**

Dear Judi and Members of the Selection Committee,

Parametrix is excited to support the Tahoe Transportation District (TTD) and your regional partners in advancing technology solutions to meet the complex transportation needs of the Lake Tahoe Region. The Strengthening Mobility and Revolutionizing Transportation (SMART) grant provides an important opportunity for the region to collect and utilize real-time travel data to better understand transportation needs and plan for innovative multimodal solutions. We are committed to developing an effective planning and implementation framework that meets regional goals and positions TTD for success with future phases of SMART grant funding.

Our team is led by Hicham Chatila, who brings over three decades of global experience leading the development and implementation of technology solutions to advance livable community goals. He specializes in intelligent transportation system (ITS) technologies and emerging mobility solutions, using the power of automated data collection and machine learning to streamline public agency analytical processes and enhance decision-making. Hicham is supported by Principal in Charge Cole Mortensen, who brings a deep understanding of the Tahoe Region from his years of leadership at the Nevada Department of Transportation (NDOT), as well as being instrumental in the delivery and implementation of the first ATMS system in the state of Nevada as part of Project NEON in Las Vegas. Hicham is further supported by Amy Cummings, who brings over a decade of experience in building agency partnerships across Northern Nevada, and Dan Doenges, who offers a proven track record of successful federal grant administration and excellence in transportation planning. Parametrix' specialists in data analytics and artificial intelligence include Josh Ahmann, Amir Almotahari, and Ashik Rahman.

Our approach is crafted to accomplish the rigorous technical analysis and robust agency collaboration need to accomplish TTD's goals for this project. Our schedule is aligned with the compressed timeline required by the SMART grant. By initiating early and continuous communication with the partner agencies, we will be able to expedite collaborative decision making regarding the location and type of sensors to be used in the prototype testing. These decisions will be informed by community input made possible by a transparent public process, utilizing digital resources and stakeholder meetings.

The initial Evaluation and Data Plan will be developed within 90 days. Our analysis will assess and integrate the many existing available types of transportation data, including existing traffic and bicycle/pedestrian counts, transit ridership information, and modeled estimates. We will facilitate discussions about regional data access and sharing needs to determine which platform will be most effective for long term operations. We will evaluate a range of sensor types based on their functionality, accuracy, reliability in adverse weather conditions, and cost-effectiveness. During the prototyping phase, sensor locations will prioritize the seven roadway access points into the Tahoe Basin. Considerations for sensor placement will include right-of-way availability, maintenance access, power and internet connectivity, and permitting feasibility, among other factors. We will support the development of inter-agency agreements regarding the installation and maintenance of the sensors. We will also assist TTD in testing the installed sensors and central software application to make sure that the system is working as planned and data is collected and presented accurately.

CONTINUED 



Over the course of the project, our team will develop the draft and final Data Aggregation Implementation Plan in accordance with the SMART grant schedule requirements. This plan will assess the progress and lessons learned from the sensor demonstration program and establish a framework for the long-term expansion and use of real-time data collection and analysis. We will support TTD in regular reporting to the US Department of Transportation throughout.

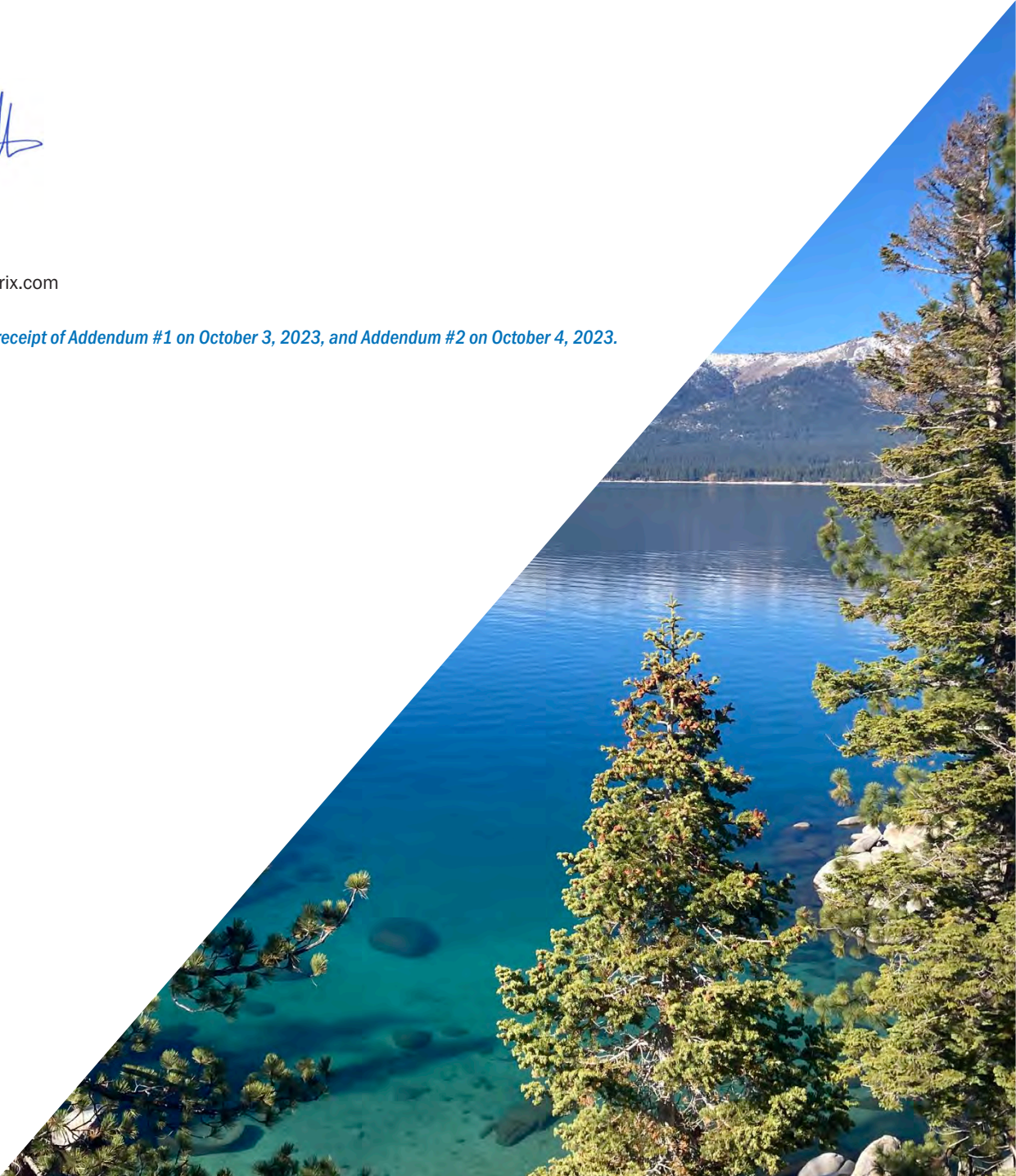
Our team offers the full complement of leading-edge technological expertise and local knowledge needed to help TTD successfully implement the Phase 1 SMART grant and advance the state of the planning practice throughout the Lake Tahoe Region using integrated, real-time transportation data. This will be done in compliance with the US Department of Transportation's (USDOT) SMART grant requirements. We will position TTD and the region for a Phase 2 SMART grant implementation award. Parametrix understands the unique needs for agency collaboration and community engagement in this complex regulatory and sensitive natural environment and will advance this initiative in a manner that builds a broad base of public support. We are committed to the highest level of responsiveness and client service for TTD.

**Sincerely,**  
**Parametrix**



**John Willis, PE**  
CEO  
503-416-6075  
jwillis@parametrix.com

*We acknowledge receipt of Addendum #1 on October 3, 2023, and Addendum #2 on October 4, 2023.*



## 2. Qualifications and Experience of the Firm

The Parametrix team includes the local knowledge and specialized technical expertise required for successful implementation of the TTD SMART grant.

Parametrix is the prime consultant, led by a proven and experienced project manager and innovation leader in the transportation technology field, Hicham Chatila. Principal-in-charge Cole Mortensen, stakeholder outreach lead Amy Cummings, and planning and grant compliance lead Dan Doenges bring extensive local knowledge and experience collaborating with the diverse partner agencies in the Tahoe Region. Technology lead Mark Yand and data analytics lead Josh Ahmann are industry leaders with proven track records of success. Parametrix is assisting other agencies plan and implement SMART grant projects in full compliance with USDOT’s requirements including the system engineering and data management plans. Hicham is an ITS industry leader with a wealth of technical knowledge. He will guide TTD and its stakeholders on the available technologies and ecosystems related to smart sensors and software as a service (SaaS) and non-SaaS platforms, in addition to the pros and cons of each solution.

Operating for over 54 years, Parametrix is a 100-percent employee-owned firm dedicated to providing quality engineering, planning, and environmental sciences services. We have over 700 professionals providing multidisciplinary services, including the following:

- ▶ Intelligent transportation system solutions
- ▶ Multimodal transportation planning and design
- ▶ Environmental/NEPA investigations and documentation
- ▶ Big Data Analytics including SaaS solutions
- ▶ SMART grant planning and implementation
- ▶ Community engagement and visualization

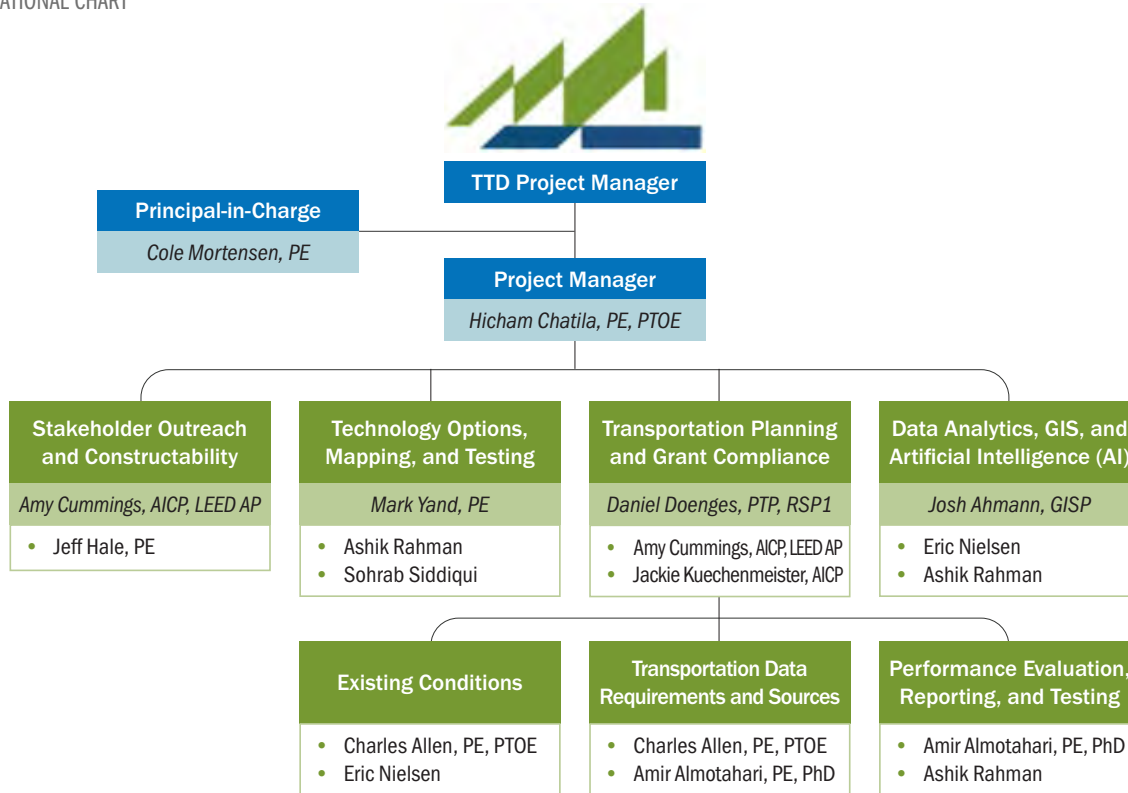
With offices Nevada and California, Parametrix offers a local team with national expertise. Thirteen employee owners are based in Nevada, and 14 are located in Berkeley, CA.

We are committed to excellence and client service in all that we do. Our company purpose is closely aligned with that of TTD: *to help clients and partners create vibrant, sustainable communities and restore the health of the planet for future generations.*

📍 9190 Double Diamond Parkway, Reno, NV 89521  
 📞 775.993.5731

Parametrix

### ORGANIZATIONAL CHART





## Key Personnel Participation

We are familiar with the unique regulatory and community engagement needs of the Tahoe Region. Parametrix team members bring experience in collaborating with TTD as well as partner agencies Tahoe Regional Planning Agency (TRPA), NDOT, Caltrans, FHWA CFLHD, and local governments. As a firm, Parametrix facilitated a robust engagement process with partner agencies and the general public for the Washoe County Tahoe Transportation Plan. Individual team members have vast experience partnering during their time with other agencies in Northern Nevada.

|                                                                                                                                                      |                                                             | Data Aggregation | Internal User Review, Analyze, Classify, and Storage of Data | Pushing Data to External Users (General Public) | Constructability and Cost |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------|--------------------------------------------------------------|-------------------------------------------------|---------------------------|
| <b>Project Name   Client</b>                                                                                                                         | <b>Key Personnel</b>                                        |                  |                                                              |                                                 |                           |
| <b>Thurston Smart Corridors</b><br><i>Intercity Transit</i>                                                                                          | Hicham Chatila; Mark Yand; Sohrab Siddiqui                  | ✓                | ✓                                                            | ✓                                               | ✓                         |
| <b>Smart Mobility and Traffic Data Support Services</b><br><i>SDOT</i>                                                                               | Hicham Chatila; Josh Ahmann                                 | ✓                | ✓                                                            | ✓                                               |                           |
| <b>Cloud- and AI-based Smart Sensors and Connected Vehicles - SMART Grant</b><br><i>RTC of Southern Nevada</i>                                       | Hicham Chatila; Amir Almotahari; Amy Cummings; Eric Nielsen | ✓                | ✓                                                            |                                                 | ✓                         |
| <b>Smart and Connected Infrastructure Technologies - SMART Grant Support Services</b><br><i>Sound Transit and SDOT</i>                               | Hicham Chatila; Ashik Rahman; Mark Yand                     | ✓                | ✓                                                            | ✓                                               | ✓                         |
| <b>Regional Traffic Management Center Systems Engineering and Benefit Cost Analysis</b><br><i>Kootenai Metropolitan Planning Organization (KMPO)</i> | Hicham Chatila; Ashik Rahman                                | ✓                | ✓                                                            |                                                 | ✓                         |
| <b>Transportation Technology Advisory Services</b><br><i>SDOT</i>                                                                                    | Hicham Chatila; Ashik Rahman                                | ✓                | ✓                                                            | ✓                                               | ✓                         |
| <b>Tahoe Transportation Plan</b><br><i>Washoe County</i>                                                                                             | Amy Cummings; Amir Almotahari; Eric Nielsen; Charles Allen  | ✓                | ✓                                                            | ✓                                               | ✓                         |
| <b>Big Data Transportation and Emissions Analytics</b><br><i>Environmental Defense Fund (EDF)</i>                                                    | Hicham Chatila; Josh Ahmann; Ashik Rahman                   | ✓                | ✓                                                            |                                                 |                           |



**HICHAM CHATILA**  
PE, PTOE | WA PE #27374  
**Project Manager**  
YEARS OF EXPERIENCE: 35 ■ WITH PARAMETRIX: 2

Hicham is a hands-on professional engineer with over 35 years of experience specializing in transportation technology and emerging smart-city solutions for connected and livable communities. Hicham has managed small, large, and showcase projects in North America and internationally. He has earned a reputation for guiding his clients to achieve award-winning and cost-effective results by leveraging technology and engineering innovations. Hicham has assisted clients globally plan and implement smart sensor and ITS infrastructure projects to automate the big data collection, integration, and analytics. Hicham is currently supporting clients in planning, implementing, and testing USDOT SMART grant solutions.

### Relevant Experience

- ▶ SMART Grant Phase 1 Support | City of Seattle | PM
- ▶ FY2022 SMART Grant | RTC of Southern Nevada | PM
- ▶ Thurston Smart Corridors | Intercity Transit | PM
- ▶ Smart Mobility and Traffic Data Support Services | SDOT | PM
- ▶ Cloud- and AI-based Smart Sensors and Connected Vehicles - SMART Grant | RTC of Southern Nevada | PM
- ▶ Smart and Connected Infrastructure Technologies - SMART Grant Support Services | Sound Transit and SDOT | PM

"Hicham is very easy to work with and is a strong project leader and manager with tremendous ITS practical experience. Hicham provided the right direction to ensure that both our technical and political needs were met."  
→ Clark Williams, Transportation Manager, City of Bellingham



## COLE MORTENSEN

PE | CA PE #17759; NV PE #C68059

### Principal-in-Charge

YEARS OF EXPERIENCE: 20 ■ WITH PARAMETRIX: 1

Cole is a transportation engineer with experience in management and administrative positions in the transportation industry. In his roles with NDOT, Cole has been involved in various aspects of project delivery from inception through delivery. As Assistant Director of Engineering, Project Management Chief, and Assistant Project Management Chief, Cole has provided political and technical guidance and leadership on some of the Department's largest and most complex projects, including innovative delivery methods like Design-Build and Construction

Manager at Risk (CMAR). In his time in the Project Management Division, Cole was instrumental in implementing the first ATMS installation as part of Project NEON.

#### Relevant Experience

- ▶ I-15/Project Neon NEPA/EIS and Phase 1 Preliminary Design and Design-Build Delivery | NDOT | PM and PM Administration
- ▶ US 95/CC-215 Centennial Bowl Interchange | NDOT | PM
- ▶ SR 28 FLAP Bike Path CMAR | NDOT | PM Administration



## AMY CUMMINGS

AICP, LEED AP

### Stakeholder Outreach and Constructability/ Transp. Planning and Grant Compliance

YEARS OF EXPERIENCE: 24 ■ WITH PARAMETRIX: 2

Amy is an innovative transportation leader with 20 years of experience in Nevada who has helped shape many transformative infrastructure investments across the state. Amy collaborated with the Lake Tahoe regional partners during her decade as the Director of Planning for the RTC of Washoe County, where she was a member of the Trans-Sierra Coalition and helped advance regional mobility solutions. Amy now leads the Parametrix Nevada transportation planning practice. She brings a deep understanding of regional transportation issues in Northern Nevada and the

Lake Tahoe Region. She is committed to excellence in community engagement and has demonstrated the ability to build consensus for transportation solutions among diverse stakeholders and agency partners.

#### Relevant Experience

- ▶ Douglas County Safe Route to Schools (SRTS) | Douglas County | PM
- ▶ Public Participation Processes (CAMPO) | Carson City | PM
- ▶ FY2022 SMART Grant | RTC of Southern Nevada | Grant Writer
- ▶ Washoe County Tahoe Transportation Plan | Washoe County | PM



## JEFF HALE

PE | CA PE #92444; NV PE #12176

### Stakeholder Outreach and Constructability

YEARS OF EXPERIENCE: 32 ■ WITH PARAMETRIX: 1

Jeff has over 32 years designing, managing, and delivering transportation projects in Nevada. He spent 19 years with NDOT working in the Road Design, Construction and Project Management Divisions, then 6 years with the RTC of Washoe County as the Director of Engineering and Construction, leading teams in the delivery of the largest construction program in the RTC's history. More recently Jeff has performed stakeholder outreach for NDOT's project to convert 46 miles of US-95 north of Las Vegas to I-11. Jeff also directed the ITS, traffic signal optimization, and creation of a virtual traffic operations center for Northern Nevada. Through Jeff's

work in developing projects that dramatically change transportation corridors, he has a deep understanding of the importance of communication and outreach with a project's stakeholders and the valuable contribution they have in project delivery.

#### Relevant Experience

- ▶ I-11 Feasibility Study on US-95 from Kyle Canyon to Mercury | NDOT | Deputy Project Manager
- ▶ Veterans Parkway (Southeast Connector) Connecting Sparks to South Reno | Washoe RTC | Project Director
- ▶ Virginia Street through Mid-Town Reno Complete Street and BRT Project | Washoe RTC | Project Director



## MARK YAND

PE | WA PE #24718; AZ PE #22652

### Technology Options and Mapping

YEARS OF EXPERIENCE: 30 ■ WITH PARAMETRIX: 8

For more than 30 years, Mark has provided support to state departments of transportation, transit agencies, cities, counties and regional planning councils on the planning, design and implementation of technologies to enhance, improve, manage and monitor congested transportation corridors. His experience includes the modeling of complex corridors, data collection, transportation analysis, strategic planning and design. He has managed the planning and design of critical projects to agencies across the greater Puget Sound Region as well as clients across the US. His experience with transit agencies

across the US, including RTA, Pace Transit, AC Transit, Lane Transit, C-Tran, Pierce Transit, King County Metro, Community Transit, Kitsap Transit, Intercity Transit and Sound Transit.

#### Relevant Experience

- ▶ Advanced Traffic Management System (ATMS) | WSDOT | Principal-in-Charge
- ▶ Thurston Smart Corridors | Intercity Transit | PM
- ▶ Seattle Integrated Corridor Management (ICM) | City of Seattle | Technical Analyst
- ▶ King County Metro RapidRide Program | King County Metro | PM

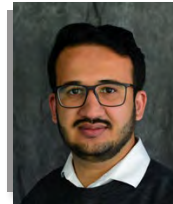


**ASHIK RAHMAN**  
Technology Options and Mapping/Data  
Analytics, GIS, and AI/Performance  
Evaluation, Reporting, and Testing  
YEARS OF EXPERIENCE: 3 ■ WITH PARAMETRIX: 1

Ashik's work has encompassed projects involving LiDAR technology, multimodal transportation solutions, GIS-T (Geographic Information Systems for Transportation), human factors research, Advanced Driver Assistance Systems (ADAS), and the operation of Connected and Autonomous Vehicles (CAV). This experience allows him to utilize data to develop innovative technologic options in planning and implementation for clients.

#### Relevant Experience

- ▶ Drayage Related Grant Support Services | Environmental Defense Fund (EDF) | Engineer
- ▶ Transportation Technology Plan Support Services | HNTB Corporation | Engineer
- ▶ SMART Grant Phase 1 Support| City of Seattle | Engineer
- ▶ I-40 Corridor Study Arizona State Line to Atrisco Boulevard| NMDOT | Engineer



**SOHRAB SIDDIQUI**  
Technology Options  
and Mapping  
YEARS OF EXPERIENCE: 11 ■ WITH PARAMETRIX: 2

Sohrab's area of specialization encompasses a broad range of transportation-related fields, including signal and illumination design, signal timing, transit signal priority, as well as both macroscopic and microscopic vehicular and pedestrian traffic simulation. Moreover, he has significant experience in conducting traffic impact assessments. In addition to his transportation expertise, Sohrab brings extensive capabilities in data analysis to the table. He has finely tuned his data analysis skills through the use of advanced statistical software and a methodical approach to spreadsheet analysis. His

aptitude in this domain equips him to extract valuable insights and drive data-driven decision-making across various contexts.

#### Relevant Experience

- ▶ Interstate Bridge Replacement Program| WSP USA Inc. | Traffic Modeling
- ▶ Thurston Smart Corridors Implementation On-Call| Iteris Inc. | TSP Performance Analysis
- ▶ Tacoma Dome Link Extension Phase 2| HDR Engineering, Inc. | Event Analysis
- ▶ Downtown and NE 124th Street Pedestrian Safety Improvements| DKS Associates | Civil Design



**DANIEL DOENGES**  
PTP, RSP1  
Transportation Planning  
and Grant Compliance  
YEARS OF EXPERIENCE: 23 ■ WITH PARAMETRIX: 1

Dan has over 20 years of transportation planning experience in the public sector, including a Director role of a metropolitan planning organization (MPO). He has led several multimodal planning studies achieving consensus across multiple stakeholders at the local, regional, and state levels. He has led grant application efforts for several US DOT grants, many of which have resulted in a funding award. Dan embraces the use of data and technological tools to support project justification, prioritization, implementation, and performance.

#### Relevant Experience

- ▶ Active Transportation Data Collection Program | Regional Transportation Commission of Washoe County | Project Lead (for RTC Washoe)
- ▶ US DOT Safety Data Initiative Grant | Regional Transportation Commission of Washoe County | Project Lead (for RTC Washoe)
- ▶ Electric Vehicle and Alternative Fuel Infrastructure Advanced Mobility Plan | Regional Transportation Commission of Washoe County | Project Lead (for RTC Washoe)



**JACKIE KUECHENMEISTER**  
AICP  
Transportation Planning  
and Grant Compliance  
YEARS OF EXPERIENCE: 18 ■ WITH PARAMETRIX: 5

Jackie is a community and transportation planner with 18 years of experience, focusing on regional multimodal transportation networks, transportation corridors, transit, sustainability, and community planning projects. She has extensive experience in performing existing conditions inventories and analysis, alternatives development and evaluation, and recommended improvement programming for a range of multimodal transportation studies. She has served as principal author for numerous planning and technical documents, including a wide variety of discretionary

grant applications. Jackie has served various roles in grant application processes, including proposal management, technical support, graphics production/GIS, and quality control reviews.

#### Relevant Experience

- ▶ FY2022 SMART Grant | RTC of Southern Nevada | PM
- ▶ One Nevada Transportation Plan TO #5| Jacobs Engineering, Inc. | PM
- ▶ Grant Writing - TO #1 | NDOT | PM
- ▶ Douglas County Safe Route to Schools (SRTS) | Douglas County | Transportation Planner



## CHARLES ALLEN

PE, PTOE | ID PE #16951; NV PE #029745;  
UT PE #8527125-2202; PTOE, #3904

### Existing Conditions/Transportation Data Requirements and Sources

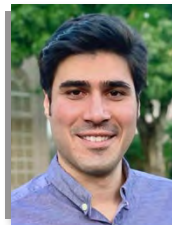
YEARS OF EXPERIENCE: 15 ■ WITH PARAMETRIX: 15

Charles has 15 years of experience providing holistic transportation solutions for multi-disciplinary projects. His talents include program support, statewide planning, traffic simulation and forecasting, GIS, crash data analysis, and research skills. Charles provides ongoing support for UDOT's TravelWise program and will bring critical experience regarding research and policy for travel demand management, micro-mobility, mobility as a service, and air quality issues. Charles frequently works with large statewide data sets and managed the UDOT Managed Lanes Manual update which evaluated statewide

opportunities more efficient use of roadway infrastructure. Currently Charles is managing a year-long effort to gather seasonal traffic data in Park City, Utah.

### Relevant Experience

- ▶ Douglas County Safe Route to Schools | Douglas County | Existing Conditions Analysis and Site Assessment
- ▶ I-40 Corridor Study Arizona State Line to Atrisco Boulevard | NMDOT | Traffic Lead
- ▶ Washoe County Tahoe Transportation Plan | Washoe County | Traffic and Parking Lead
- ▶ TravelWise Program | UDOT | Operational Analysis and Support



## AMIR ALMOTAHARI

PE, PHD | NV PE #031170

### Transportation Data Requirements and Sources/Performance Evaluation and Reporting

YEARS OF EXPERIENCE: 10 ■ WITH PARAMETRIX: 3

Amir is a seasoned transportation engineer experienced in a wide range of transportation planning projects, spanning from statewide and regional planning endeavors to corridor studies, multimodal and transit assessments, feasibility studies, and discretionary grant applications with a keen focus on technology integration. Amir excels in devising innovative and data-driven solutions, specifically tailored for tasks such as needs assessment, performance evaluation, and alternatives analysis, providing instrumental support for advancing new technologies. He brings a wealth of expertise and technical support to drive planning

projects forward in dynamic and fast-paced environments. Amir also possesses proficiencies in traffic analysis and simulation, travel demand modeling, benefit-cost analysis, and robust research skills.

### Relevant Experience

- ▶ FY2022 SMART Grant | RTC of Southern Nevada | Grant Writer
- ▶ Washoe County Tahoe Transportation Plan | Washoe County | Existing Conditions Analysis
- ▶ USDOT SMART Grant | RTC of Washoe County | Grant Support
- ▶ McCarran Boulevard Corridor Study | CA Group, Inc | Existing Conditions Analysis



## JOSH AHMANN

GISP | GISP #44040

### Data Analytics, GIS, and AI

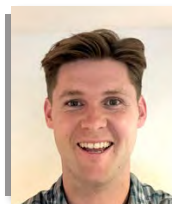
YEARS OF EXPERIENCE: 20 ■ WITH PARAMETRIX: 11

Josh is a data analyst and planner with 20 years of GIS, database, and web development experience in support of land use, transportation, and environmental planning projects. As a trained planner, Josh understands the concepts and processes associated with transportation planning and blends this knowledge with his GIS and database expertise to develop innovative solutions. A focus of Josh's work is the efficient collection, storage, and dissemination of transportation planning data. ESRI, the primary GIS software company in the United States, has recognized Josh and his team as one of

a handful of ArcGIS Online Specialty users in the western United State for their use and innovation in developing web mapping applications.

### Relevant Experience

- ▶ RMR Campus Capacity & Mapping Effort | Corgan Associates, Inc. | Data Management Design
- ▶ Interstate Bridge Replacement Program | WSP USA Inc. | GIS Lead
- ▶ Wasatch Summit Program | Utah Transit Authority | GIS Lead



## ERIC NIELSEN

### Data Analytics, GIS, and AI/Existing Conditions

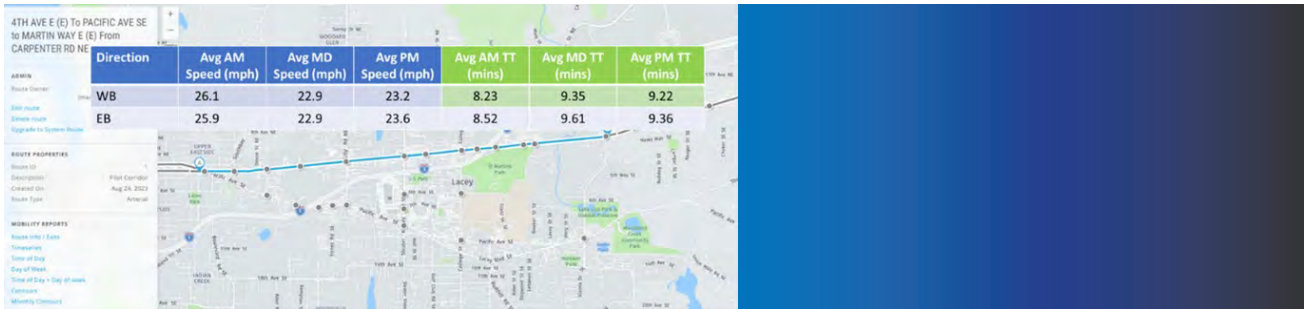
YEARS OF EXPERIENCE: 4 ■ WITH PARAMETRIX: 2

Eric is a transportation planner with experience supporting a variety of public agencies with ArcGIS. He creates user-friendly maps and exhibits to support community engagement and technical report preparation. He is an innovative researcher who can effectively collect data, synthesize meaningful results from analyses, and develop graphically enhanced presentations, maps, and reports. Eric's relevant skills include ArcGIS proficiency, geodatabase and map creation, data acquisition and processing, and community demographic analysis. Eric is skilled in data analytics used

to support transportation and land use decisions.

### Relevant Experience

- ▶ FY2022 SMART Grant | RTC of Southern Nevada | GIS Specialist
- ▶ Tahoe Rim Trail 2023 WCPP Grant | NDOT | GIS Specialist
- ▶ One Nevada Transportation Plan TO #5 | Jacobs Engineering, Inc. | GIS Specialist
- ▶ Washoe County Tahoe Transportation Plan | Washoe County | GIS Specialist
- ▶ Rural County Engagement Revitalization Plan | NDOT | GIS Specialist



## Thurston Smart Corridors | Intercity Transit | Olympia, WA

October 2021 – Current ■ \$188,000

REFERENCE: ERIC PHILLIPS, DIR. OF STRATEGIC PROGRAMS | 510 PATTISON STREET SE, OLYMPIA, WA, 98507 | 360.705.5885

Parametrix is working with Intercity Transit and project partners, including the Washington State Department of Transportation (WSDOT), Cities of Olympia, Lacey, Tumwater, Thurston County, and the Thurston Regional Planning Council, to plan, design and implement smart technologies in multiple corridors in Thurston County. The Smart Corridors will include smart sensor and control technologies that improve the management of the corridors for all modes, improve safety, and provide improved transit travel time and reliability. **A key component of the Smart Corridors Project is the implementation of an automated near real-time data collection system that provides corridor and intersection data using a cloud-based dashboard that is accessible by all project partners.** The dashboard provides near real time data on corridor travel time performance, transit priority operations, traffic volumes, areas of congestion and signal operations.

The dashboard is used to plan, design, and implement technologies that improve corridor operations. Parametrix is currently utilizing the dashboard data to design and implement multimodal traffic operations and transit signal priority improvements along the Martin Way Corridor using EMTRAC technology.



## Smart Mobility and Traffic Data Support Services | SDOT | Seattle, WA

January 2022 – December 2022 ■ \$50,000

REFERENCE: JASON CAMBRIDGE, TECHNOLOGY & DATA MANAGER | 700 5TH AVE, STE. 3800, SEATTLE, WA, 98104 | 206.684.5703

Parametrix is providing technical consultancy support services to the City of Seattle **to plan and deploy emerging multimodal smart traffic sensor solutions to enhance safety and livability throughout the city.** The following technologies are being evaluated and implemented on key intersections and corridors in the city: advanced traffic signal control strategies and technologies; a cloud-based emergency vehicle preemption using artificial intelligence (AI) and cloud computing; real-time AI based video analytics, connected vehicles, and C-V2X for road safety applications; automated traffic data systems and big data analytics.





**Cloud- and AI-based Smart Sensors and Connected Vehicles — SMART Grant | RTC of Southern Nevada | Las Vegas, NV**  
August 2022 – November 2022 ■ \$50,000

REFERENCE: ANGELA BROOKINS, SR. FINANCIAL ANALYST | 600 S. GRAND CENTRAL PKWY, STE. 350, LAS VEGAS, NV, 89106 | 702.676.1901

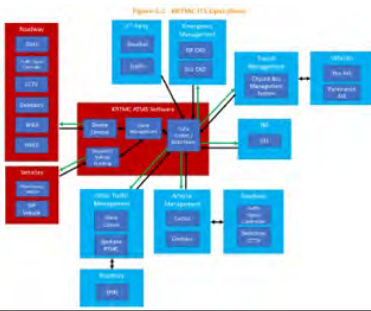
Parametrix proposed an advanced cloud and AI-based smart sensor and connected vehicle concept to enhance safety and improve multimodal corridor mobility. The City of Las Vegas and RTC adopted our proposed concept and retained Parametrix to prepare and submit a SMART grant application. Parametrix prepared all the technical and non-technical requirements for the grant including a detailed task, schedule, and cost estimate for the grant. The RTC was awarded this grant. **The project elements included a robust smart sensor infrastructure that will provide the city a 24/7/365 situational awareness and multimodal traffic insights along key intersections and corridors**, such as counts, speeds, near miss analytics, transit performance metrics, etc. It will integrate priority for emergency response vehicles.



**Smart and Connected Infrastructure Technologies — SMART Grant Support Services | Sound Transit/SDOT | Seattle, WA**  
September 2022 – August 2023 ■ \$120,000

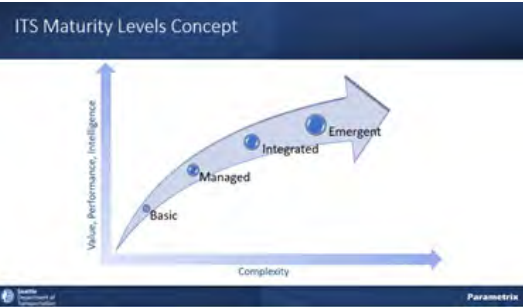
REFERENCE: JASON CAMBRIDGE, TECHNOLOGY & DATA MANAGER | 700 5TH AVE, STE. 3800, SEATTLE, WA, 98104 | 206.684.5703

Parametrix is the lead consultant supporting Sound Transit and the City of Seattle plan and implement a recently awarded SMART grant application. Parametrix led the development of the technology concept and preparing the SMART grant. Sound Transit in partnership with the city was awarded the grant. **The project elements include smart sensor evaluation and recommendations, smart communication systems (C-V2X solutions), advanced signal systems, and data analytics platform.** The City retained Parametrix to assist in the planning and management of this Grant application to confirm timely execution and reporting per USDOT grant requirements, and to position the city and sound transit for SMART Phase 2.



**Regional Traffic Management Center Systems Engineering and Benefit Cost Analysis | KMPO | Coeur d'Alene, ID**  
 January 2022 – May 2023 ■ \$160,000  
 REFERENCE: GLENN MILES, EXECUTIVE DIRECTOR | 250 NORTHWEST BLVD, STE. 209, COEUR D'ALENE, ID, 83814 | 208.930.4164

Parametrix provided technical support services for the planning and system engineering of a regional traffic management center in the Coeur d'Alene, Idaho region. **The project included the planning and system engineering of field sensors and ITS devices in addition to the central hardware and applications for the proposed regional traffic center.** In addition, we provided site layouts, utilities, and visualization analysis for the project and a benefit cost modeling analysis compliant with federal grant requirements.



**Transportation Technology Advisory Services | SDOT | Seattle, WA**  
 April 2023 – Current ■ \$250,000  
 REFERENCE: JASON CAMBRIDGE, TECHNOLOGY & DATA MANAGER | 700 5TH AVE, STE. 3800, SEATTLE, WA, 98104 | 206.684.5703

Parametrix is providing planning and technical services to **develop a roadmap towards the future state of the City's advanced transportation infrastructure.** The program includes developing a smart mobility maturity framework that will guide the City's transition over the next few years. In addition, the aims to develop future technology and operations concepts using several emerging technology enablers such as generative AI, real-time video perception and prediction, connected vehicle C-V2X, and data automation and analytics.



## Tahoe Transportation Plan | Washoe County | Washoe County, NV

February 2022 – June 2023 ■ \$90,203

REFERENCE: DAVID SOLARO, PROJECT MANAGER/ASST. COUNTY MANAGER | 1001 E. NINTH STREET, RENO, NV, 89512 | 775.328.3624

Parametrix developed a multimodal transportation plan for Incline Village and Crystal Bay in Washoe County. The project addresses the environmental and travel demand patterns that are unique to the Lake Tahoe Basin. The primary focus of the study is pedestrian and bicycle safety and includes improving bus stops and multiuse paths near local schools. The project included a combination of in-person and digital outreach. **An online survey and interactive map were used to gather hundreds of location specific comments from members of the community to guide the development of the study.**

Parametrix also facilitated an advisory committee to create new partnerships between NDOT, Washoe and Placer counties, RTC of Washoe County, TTD, and the Tahoe Regional Planning Agency (TRPA).

### 3. Technical Approach

The TTD was awarded a USDOT SMART grant to plan and prototype a traffic data collection and management system along key corridors in the Lake Tahoe Basin. The project is a regional partnership, which spans two states and five counties within the Tahoe Basin. The project will focus efforts on the roadways entering/leaving the Tahoe Basin and the interior corridors. The roadway network entering, traveling within, and leaving the Tahoe Basin lacks the infrastructure required to acquire real time and historical traffic and congestion data. This grant and technology project may be a great opportunity to leverage support from regional partners such as NDOT to utilize technology to provide safety and operational improvements.



TRANSIT AT SAND HARBOR STATE PARK

The Tahoe Region faces unique transportation challenges in a highly environmentally sensitive ecosystem. As a world-class destination, Lake Tahoe attracts millions of visitors each year. This includes national and international visitors that stay near the Lake for extended periods in resorts or vacation rentals, as well as day visitors from surrounding metro regions in California and Nevada. Visitation levels and travel patterns shift seasonally, driven by Lake access in the summer and ski resort access in the winter.

The year-round base population of about 55,000 residents does not experience typical peak period commuting patterns. The greatest traffic impacts are from visitation and recreation rather than work trips. Employers in the region also rely on commuters from surrounding jurisdictions to fill a variety of job types.

As TTD and regional partners plan to improve transportation safety and mobility, there is a need to optimize the existing transportation infrastructure. Due to the imperative to protect the health of the Lake and regional ecosystem, transportation investments focus on promoting active transportation, public transit, and using existing paved areas more efficiently, rather than building new roadway capacity. Using ITS solutions to improve traffic operations will have significant benefits for the region. Multimodal investments will also benefit from accurate data that documents and needs for and benefits of planned improvements.



Data collection and analysis in the region has been constrained by the high cost of purchasing equipment, lack of cell service coverage and internet connectivity, challenges providing reliable electricity in remote areas, the large scale of geographic area, and the challenges of sharing data among the many partner agencies in an efficient manner.

This SMART grant will support TTD and the regional partners in collecting accurate count data at each entry point into the Basin, which can be analyzed by season, mode, and time of day. It will further establish the framework for long-term data collection across the region and integrating the multiple transportation data sources for efficient use by the partner agencies. It will advance the region toward achieving real-time parking availability information for motorists and improving the ease of transit use, walking, and bicycling. Other long term uses include sharing information about weather hazards, closures, construction, or crashes.

This project will plan and implement an advanced data collection and management system to improve roadway data accuracy, consistency, and ease of analysis to generate insights into the travel patterns in and out of the Lake Tahoe Basin. This is needed to understand the extensive seasonal visitation and address peak demand, including road user travel volumes and patterns. This will create a resource to help evaluate road user safety, particularly for vulnerable road users such as bicyclists and pedestrians. Accurate vehicle counts will help TTD and TRPA develop baseline data and track progress toward reducing vehicle miles traveled (VMT) and Greenhouse Gas (GHG) emissions. The data will be used to optimize available parking and transit use and aid in communication with the traveling public.

Phase 1 of the SMART grant project is intended to plan, prototype, test, and evaluate a limited deployment for a data collection sensor infrastructure and management system to

enhance the user travel experience. The Evaluation and Data Plan is an expedited 90-day initiative of Phase 1. This project will provide the needed data and insights to facilitate better-informed regional planning and operations for the Lake Tahoe Basin, culminating in the Data Aggregation Implementation Plan. Once the Phase 1 concept is prototyped and evaluated, it will be scaled to provide larger coverage across key corridors in the Lake Tahoe Basin. This will be accomplished under a Phase 2 USDOT SMART grant funding.

The overall project approach is detailed in the following sections.

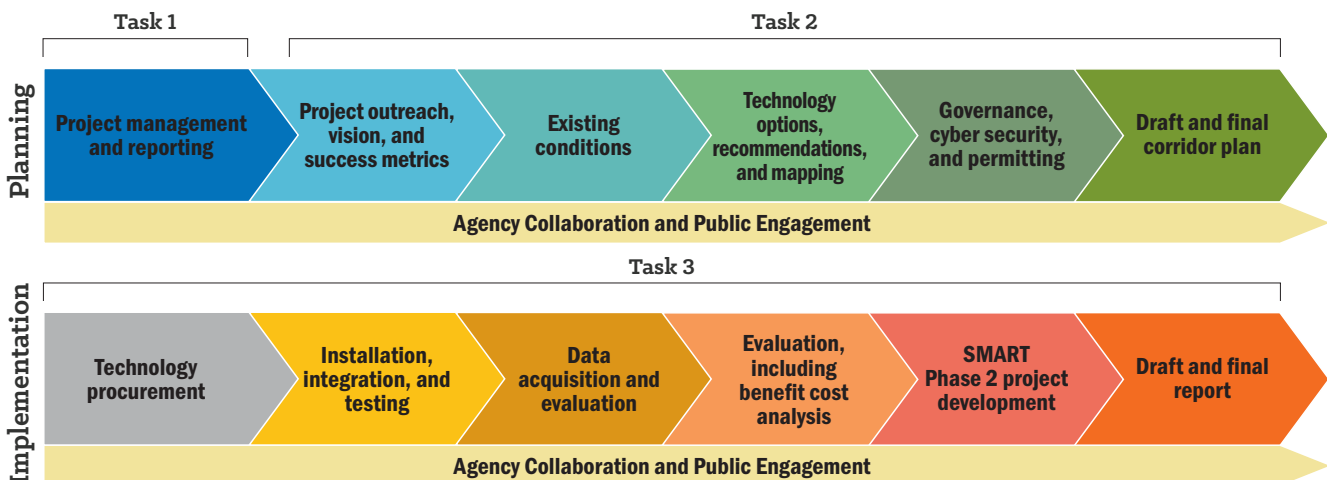
### Task 1. Project Management

We understand that the Parametrix project manager must work in close collaboration with the TTD project manager and leadership team. Hicham is committed to being readily available to TTD and prioritizing effective and ongoing communication throughout. This will allow us to address changing circumstances in a timely manner. Hicham will guide TTD and partners to achieve the goals of the SMART grant and its requirements.

"Appreciate Hicham's perspective and vast experience in ITS. He is highly regarded in the industry. Hicham is always quick to respond, and communication is great."  
 → Jason Cambridge, Technology and Data Manager, City of Seattle

We will focus on keeping the project on task, schedule, and budget. A project management plan will be developed within 60 days to establish a clearly defined schedule for critical tasks and deliverables. We understand the firm 18-month schedule requirements for SMART grant project delivery. Coordination will include a partner agency kick-off meeting, bi-weekly team meetings with TTD and other key agency staff, and monthly progress reports. Parametrix utilizes BST

SCOPE OVERVIEW



management and reporting software that simplifies weekly tracking of project tasks and expenditures.

We will support TTD in compliance with USDOT SMART grant requirements. Our Parametrix team member Dan Doenges brings highly successful experience in administering grants with the Office of the Secretary of Transportation and will support TTD in maintaining compliance with reporting and schedule requirements. Documentation will include quarterly reports for the end of March, June, September, and December, as well as an annual report. Other USDOT required documents include:

- ▶ Evaluation and data management plan within 90 days of the grant award
- ▶ Implementation report within one year of receiving the grant award
- ▶ Performance reporting
- ▶ Participation in a USDOT program evaluation



SR 28 LAKE TAHOE EAST SHORE TRAIL

### Task 2.1: Agency and Stakeholder Engagement

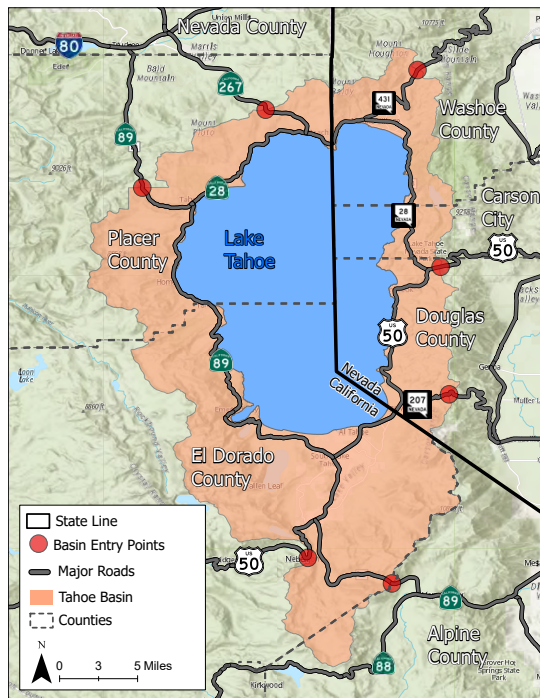
**Objectives:** To establish effective collaboration and communication channels with key agencies and stakeholders, ensuring their active participation and alignment with project goals.

**Description:** Parametrix brings a team with experience in serving the unique Lake Tahoe Region. We understand that successful implementation will rely on close collaboration and consensus with the TRPA, NDOT, Caltrans, Federal Highway Administration, five California and Nevada counties, the City of South Lake Tahoe, Central Federal Lands Highway Division, US Forest Service, Nevada Division of State Parks, California State Parks, the numerous local government agencies that provide transportation services in the region, a number of public utility districts, and non-profit community organizations.

We propose a core agency technical team that includes representatives of TTD, TRPA, NDOT, and Caltrans. Because these entities plan for and operate roadway connections into the Tahoe Region, it is critical that we have seamless coordination regarding program goals, objectives, strategies, implementation framework, and development of inter-agency agreements. This team will meet monthly throughout the process and guide decision making.

We will convene stakeholder workshops at key points during the study process that include the broader group of state, local, federal, and non-profit partners. The workshops will be held at the following milestone points: project kick-off and goal-setting, review existing conditions and technology options, discuss recommendations and agency roles and responsibilities, and coordinate pilot implementation.

One-on-one meetings with partner agencies and stakeholders will also be an important tool for understanding the needs and priorities of each entity.



TAHOE BASIN ENTRY POINTS

## TASK 2: Plan Development (Linking Tahoe Corridor Connection Plan Update)

This task is focused on developing a plan for the project that details what will be implemented, why it is being implemented, and how it will be implemented. It includes collecting relevant data; meeting with key stakeholders; research, studies, and analysis of the corridors; identification of data sources and technology recommendations. This task is broken down into the following subtasks.



WASHOE COUNTY TAHOE TRANSPORTATION PLAN PUBLIC OUTREACH EVENT

### Task 2.2: Community Engagement

**Objectives:** To engage the public and to gather valuable input and feedback to inform project decision-making and foster a sense of ownership and transparency.

**Description:** Parametrix will develop a Public Outreach/Education Plan to provide effective involvement of numerous community organizations and the general public in the Tahoe Region, including residents, commuters, and visitors. The plan encompasses both digital and in-person engagement strategies aimed at gathering input on transportation data priorities and providing updates on project progress. We will maintain an informative online presence, offering project details, a pre-recorded presentation video, and opportunities for public comments through surveys and interactive maps. Throughout this process, we will implement the public outreach plan, maintain a schedule for public meetings, engage various stakeholders, monitor public interests, concerns, and support, and develop informative website content, presentations, and other means of interaction. We will also coordinate messaging with partner agencies and share information at advisory committees and other transportation-related or community planning meetings.

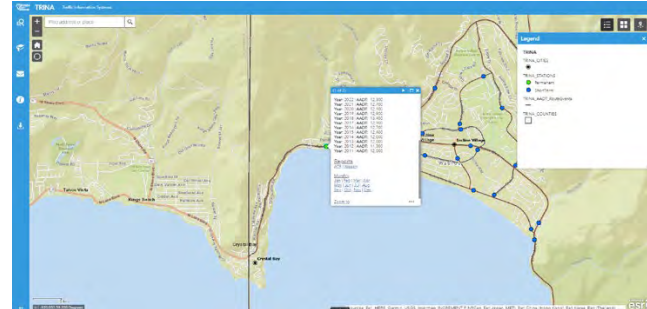
### Task 2.3: Existing Conditions Analysis

**Objectives:** To assess the current transportation conditions within the Lake Tahoe Basin to understand traffic patterns, challenges, data gaps and opportunities for improvement.

**Description:** The existing conditions analysis serves to establish the purpose and identify needs that tie to the technology implementation. By harnessing a diverse range of data sources, including historical records from agencies and emerging big data sources, we will gain comprehensive insights into traffic patterns, origin-destination demands, and other critical transportation dynamics in the Lake Tahoe

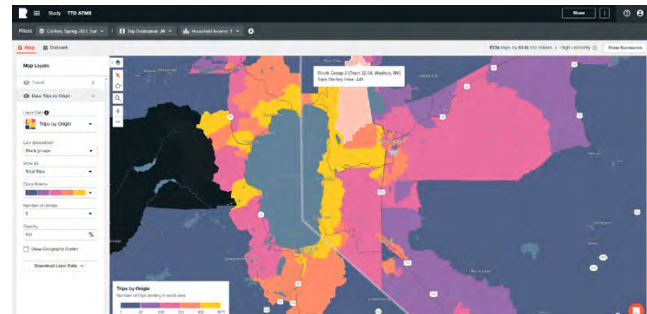
Basin. Various data sources will be employed to support the existing conditions analysis, including but not limited to:

- ▶ The NDOT TRINA provides a platform for accessing historical traffic-related information, facilitating informed decision-making and policy development. This tool enables users to explore traffic counts and other essential traffic metrics.



SCREEN CAPTURE OF TRINA

- ▶ Parametrix has access to Replica, a powerful urban planning and mobility data platform. Replica offers valuable origin-destination data that can be instrumental in identifying gaps and requirements for future data collection efforts.



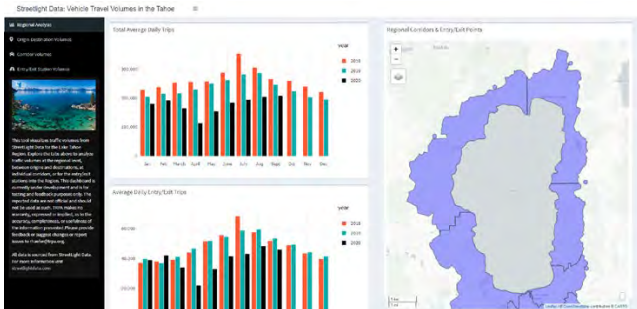
SCREEN CAPTURE OF REPLICA

- ▶ The Caltrans GIS Data Hub is a central resource for geospatial data managed by the California Department of Transportation (Caltrans). It provides essential AADT data (Annual Average Daily Traffic) and other GIS datasets, supporting transportation planning and infrastructure management across California.



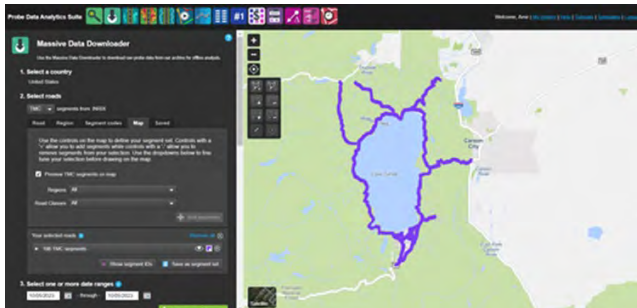
SCREEN CAPTURE OF CALTRANS

- ▶ The TRPA’s Vehicle Traffic Volumes Dashboard provides a dynamic visualization of traffic data sourced from Streetlight Data for the Lake Tahoe Region. It offers a user-friendly interface with tabs that allow users to delve into traffic volumes from a regional perspective, investigate origins and destinations, focus on specific corridors, or scrutinize entry/exit stations within the region.



SCREEN CAPTURE OF TRPA

- ▶ The Regional Integrated Transportation Information System (RITIS) is a valuable resource for identifying congestion spots through real-time speed data. RITIS provides critical insights into traffic conditions, allowing for targeted responses and traffic management strategies to alleviate congestion and enhance overall transportation efficiency and safety.



SCREEN CAPTURE OF RITIS

In addition, our team will integrate data from existing automatic counters on area trails, transit data from TTD and other providers, and the TRPA travel demand model.

### Task 2.4: Trip Generator/Land Use Analysis

**Objectives:** To analyze land use patterns and trip generation, with the aim of identifying the interplay between land use decisions and transportation behaviors within the region.

**Description:** Parametrix possesses the capability to leverage TRPA’s travel demand model data, in conjunction with the diverse range of data sources mentioned earlier, to conduct a land use and trip generation analysis. By harnessing TRPA’s travel demand model data and integrating it with our existing resources, we can generate valuable insights into land use patterns and trip generation within the Lake Tahoe Basin.

**Potential Technologies for Evaluation** →

- ▶ Camera-based sensors
- ▶ In-ground traffic sensors
- ▶ LiDAR
- ▶ Automatic person counters on buses
- ▶ Trail counters
- ▶ Parking sensors

**Evaluation Criteria for Sensor Technology** →

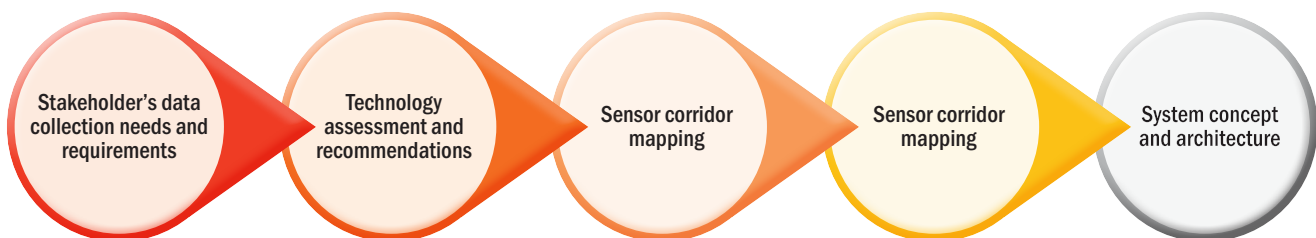
- ▶ Accuracy and precision
- ▶ Compatibility
- ▶ Reliability
- ▶ Cost-effectiveness
- ▶ Functionality during snow and wind events

### Task 2.5: Sensor and Data Evaluation

**Objectives:** This task focuses on developing an assessment and recommendation of various sensor technologies that meet the data needs for TTD and stakeholders. This will include development of system architecture and the concept of operations.

**Description:** The following subtasks and approach are proposed:

- ▶ **Stakeholder Data Collection Needs and Requirements** – Our team will work closely with TTD, TRPA, and other partners to understand the different traffic and safety data types to be collected, the frequency of data collection effort, and general locations/coverage. Success metrics will be defined collaboratively



with the partner agencies to enable measurement of project benefits and transportation trends over time.

► **Evaluation and Data Management Plan** – This subtask is a key SMART grant requirement that should be completed within 90 days from the project’s official start. A key objective of the Evaluation and Data Management Plan is the development of key performance metrics and measurable targets to inform whether the Pilot Project meets expectations and if full implementation would meet program goals. It also demonstrates compliance with the USDOT Public Access Plan related to data collected and disseminated during the project. We will develop this document within the first quarter of the project as required by the SMART grant. Approximately one year of system performance evaluation is proposed as part of this project. The Evaluation and Data Management Plan, in collaboration with key stakeholders and users, will specify the key performance indicators (KPIs) proposed for the project, data collection strategy for a before/after evaluation including data sources and collection methodology, and analysis strategy. This includes project goals, data types to be collected and frequency, data storage and analysis methods, and data sharing and dissemination with stakeholders and the public. A list of external factors that may impact data collection, methodology, analysis, and findings will also be included. The proposed data management plan will adopt best industry practices including, but not limited to, implementation of published data specifications and standards; increasing data discoverability and data sharing; and interaction, interoperability, and data integration.

► **System Engineering Management Plan (SEMP)** – This task consists of preparing the following documents:

- ✓ Systems Engineering Plan
- ✓ Concept of Operations
- ✓ System Requirements

The project team will begin this task by preparing the SEMP, which will serve as a guiding document for how the systems engineering tasks and processes will be planned and implemented. The SEMP will help to guide technical decision-making, coordination among technical tasks, risk management, and change management. It will detail stakeholder coordination and involvement in technical decision-making, how work products will be managed and updated and identify the specific relationships in the process. It will also identify roles, responsibilities and relationships of project activities, major decision points and key milestones. Since the SEMP is developed



US 50 NEAR SPOONER SUMMIT

early in the life cycle of the project, it will serve as a living document that will be updated as necessary during the design and deployment of the project.

A Concept of Operations (ConOps) will be developed to provide an overview of the project concept and address in detail each of the technology elements laid out in this grant application, including how the various project elements will function from each key stakeholder’s perspective. The ConOps development process will include stakeholder outreach to collect and validate real-world user needs, identify use cases, and their roles and responsibilities. The project team will then develop System Requirements (SyRS) for each of the system elements, including what the systems must accomplish, identifying the subsystems, and defining the functional requirements among the subsystems.

► **Technology Assessment and Recommendations** – There are many types of sensors on the market. Not all of them provide that same functionality and capability. This subtask will provide an analysis and comparison of available sensor technologies in table and accompanying narrative with pros and cons for each. A recommendation will be suggested to TTD that will meet the needs and requirements identified in the previous subtasks of this study.

► **Sensor Corridor Mapping** – After determining the types of sensors that should be deployed on the project corridors, we will conduct a GIS analysis and field review of the corridors to identify the optimal locations install these sensors to maximize the data collection effectiveness. Key considerations for the mapping and location of the sensors include availability of power, existing poles, right-of-way, internet access, elevation, topography, and environmental sensitivity, etc.

### Evaluation Criteria for Sensor Locations →

- ▶ Right-of-way availability
- ▶ Maintenance access
- ▶ Power access
- ▶ Internet access
- ▶ Elevation and topography
- ▶ Ease of installation
- ▶ Environmental permitting feasibility

- ▶ **Other Data Sources** – Data sources from other agencies are available, such as vehicle counts and crash data from NDOT and Caltrans in addition to other third-party sources such as location-based data/or GPS (connected vehicle) data. TTD, Placer County, RTC of Washoe County, and other transit providers can contribute transit ridership and vanpool use data. Bicycle and pedestrian count information will be integrated as well. This subtask will define how these various data sources can be integrated, presented, and visualized in a central platform. Irrespective if the central platform is custom built internally or it is a SaaS solution.
- ▶ **System Concept and Architecture** – This subtask will develop a project concept of operations that defines how the various pieces are integrated together to deliver the final platform and desired outcomes.

#### Deliverables:

- ▶ User requirements
- ▶ Evaluation and data management plan
- ▶ System Engineering Management Plan
- ▶ Sensor technology evaluation and mapping



SOUTH LAKE TAHOE

### Task 2.6: Right-of-Way Assessment and Permitting Evaluation of Technology Improvements

**Objectives:** The main objective of this subtask is to make sure that any permitting or right of way issues are addressed as early as possible for a smooth and timely installation of the sensors.

**Description:** This subtask includes two main elements:

1. Review and evaluation of the proposed sensor location for any specific permitting requirements. This includes getting permits to install sensors on existing agency infrastructure such as signal poles, light poles, utility poles, etc.
2. Identification of any right-of-way issues or concerns at the proposed sensor location.

Due to the budget and schedule constraints for this project, it is recommended that the sensors are located within the existing right-of-way of agencies that are willing to allow the installation of the sensors.

**Deliverables:** Documentation of right-of-way and permitting needs associated with technology improvement in the Evaluation and Data Plan. This will include immediate actions with timelines that need to be completed, if any.

### Task 2.7: Cyber Resiliency Plan Development

**Objectives:** Make sure the digital solutions on-premises or cloud based include a clear cyber security and resilience plan

**Description:** The proposed digital infrastructure and platform solution should comply with industry standards and best practices when it comes to privacy, security, and resiliency. For this effort, a plan will be prepared to discuss the following elements:

- ▶ Security and privacy policies
- ▶ Access control to confirm only authorized users have access to data and systems
- ▶ Network security, firewalls and intrusion detection and prevention systems to protect from unauthorized access and attacks.
- ▶ End point (edge) device security, includes sensors, communication devices, mobile devices, applications, etc.
- ▶ Data encryption to secure data transmission
- ▶ Vendor security assessment and certification
- ▶ Security testing
- ▶ Incident response plan
- ▶ Cybersecurity insurance
- ▶ Privacy of personal information
- ▶ Security awareness and training

The proposed cybersecurity and resiliency plan is focused on the proposed technology systems for the Phase 1 pilot project. These also apply to the future Phase 2 project.

**Deliverables:** Cyber resiliency chapter of the Data Aggregation Implementation Plan.

## Task 2.8: Develop a Governance Charter that Outlines the Multi-jurisdictional Process for Operations and Maintenance and Associated Process and Policies

**Objectives:** Prepare a roles and responsibilities matrix along with associated agreements for the operations and maintenance of the proposed system. This will include Phase 1 of the SMART grant and the future and larger Phase 2.

**Description:** With multiple agencies involved and/or affected by the project, it is important that clear roles and responsibilities are identified and agreed to by the affected parties. This subtask will identify key agency's interests, constraints, and requirements in regard to each agency's role for the project. We anticipate holding workshops with partner agencies to discuss the pilot project goals, elements, schedule, and budget and Phase 2 of the potential SMART grant. The desired outcome of the workshops is to define clear roles and responsibilities for the planning, operation/integration, and maintenance of the project (for Phase 1 and future Phase 2).

The various agreements that need to be developed will be discussed under this task.

The roles, responsibilities, and agreements will be broken down into various project elements, such as field devices (hardware) only, data analytics platform, data storage and access, etc.

**Deliverables:** Project roles and responsibilities matrix and agreement requirements.

"Hicham's insight into our project and his technical direction has proven to be very valuable in presenting the plan concept to our City Council. Hicham and his team have been able to work seamlessly with stakeholders of varied backgrounds to demonstrate the benefits of the project and to keep moving it forward."

→ Bill Hoffman, Project Manager, City of Issaquah

## Task 2.9: Draft and Final Plan

**Objectives:** To develop a plan and a roadmap that will document the user needs/requirements and proposed data collection technology systems and evaluation methods for implementation under task 3 below. The plan will summarize the findings and recommendations developed in the above subtasks.

**Description:** The current Linking Tahoe Corridor Connection Plan update (LTCCP) and RTP recognize the importance of technology but lack specific details regarding technology implementation. The plan update aims to consolidate the

findings and outcomes from previous tasks and subtasks detailed above. This plan will encompass project goals, scope, proposed technologies and their respective locations, system architecture, security measures, governance structure, roles and responsibilities, as well as an implementation schedule. Furthermore, the plan will outline a broader strategy for technology implementation, all with the objective of optimizing the management of roadways, parking facilities, pedestrian and bicycle routes, and transit systems within the Lake Tahoe Basin, particularly during peak travel periods.



SOUTH TAHOE BIKEWAY

The draft report will be shared with the client and key stakeholders for review. Once comments are received, the comments will be incorporated into the document and a final report will be completed and submitted to TTD and agency partners for review.

### Deliverables:

- ▶ Data evaluation and management plan
- ▶ Draft project plan
- ▶ Final project plan

## Task 3: Prototyping and Testing

The Stage 1 SMART grant's 12-month prototype testing will assess and prioritize investments for the subsequent Phase 2 full system deployment. The Parametrix team will support TTD by offering the following services and other services as needed:



COMMUNITY ENGAGEMENT IN INCLINE VILLAGE

### Task 3.1: Stakeholder Input Process and Scheduling

Parametrix will assist in developing the stakeholder participation list, and the timeline for input on various technology elements, including sensor, SaaS demonstrations and data analysis review and comparison. This input will be crucial for incorporating into the Sensor Installation.

### Task 3.2: Supply and Provisioning of Sensors

Parametrix will work closely with TTD and assist in the scope development, procurement strategy, and potentially the selection of vendors or system integrators for data collection sensors and software applications. The selection of sensor types will be guided by the Evaluation and Data Plan analysis. We are aware that potential time constraints, potentially arising from supply chain challenges, could affect the lead times for sensor procurement.

### Task 3.3: Sensor Installation

Parametrix will assist TTD to oversee the installation of the acquired data collection sensors, ensuring the optimal performance of the sensors in accordance with the SEMP, ConOps, and SyRS. We will conduct testing to verify both sensor accuracy and the smooth operation of the accompanying SaaS platform. As a consultant to TTD, Parametrix will coordinate with the vendors and contractors to confirm the system's end-to-end functionality, aligning with our previous planning efforts.

### Task 3.4: SaaS Demonstrations and Data Acquisitions

We will support TTD by organizing and conducting SaaS demonstrations as part of the system validation process. These demonstrations will help verify the SaaS platform's compatibility with the sensors and its ability to effectively manage and analyze the collected data. Simultaneously, data acquisition will commence, ensuring that the sensors generate valuable traffic insights.

### Task 3.5: Prototype Testing Report and Benefit Cost Analysis (BCA)

The Prototype Testing Report is a pivotal phase in this project, where we will assess the technology and sensor performance, and will evaluate the data collection process and data aggregation strategy. Parametrix will conduct a BCA to determine cost-effectiveness, quantifying project benefits against costs. This evaluation provides crucial insights into the viability and scalability of the project.

#### Deliverables:

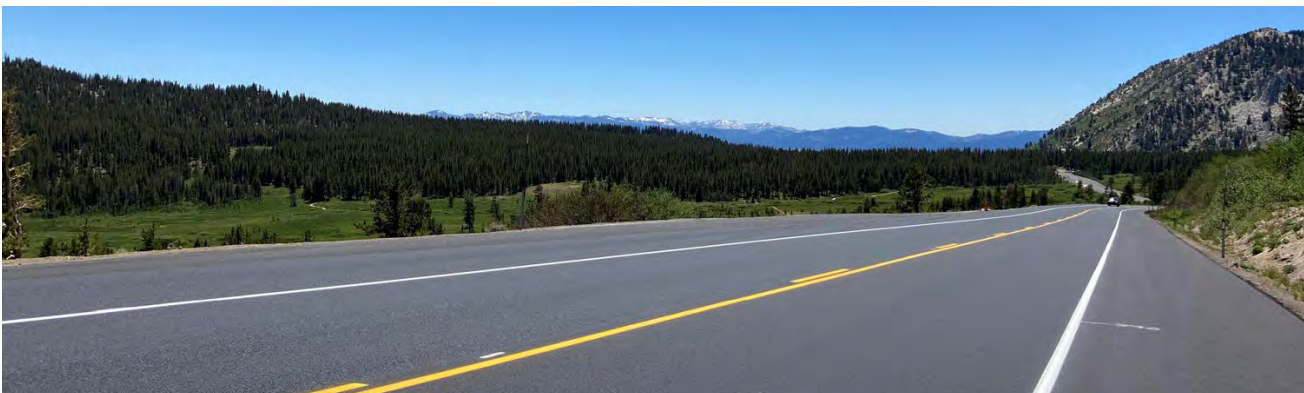
- ▶ Prototype testing and test results memorandum
- ▶ Draft project implementation report (submitted within 12 months per USDOT SMART grant requirements)
- ▶ Final project implementation report

### RFP Requirements

Parametrix does not find any requirements in the RFP that are unacceptable or cannot be performed.

### Past, Ongoing, or Potential Conflicts of Interest

Parametrix does not have a conflict of interest as a result of performing the work/services outlined in the RFP's scope of work.



MT. ROSE HIGHWAY NEAR THE TAHOE MEADOWS



# 4. Schedule

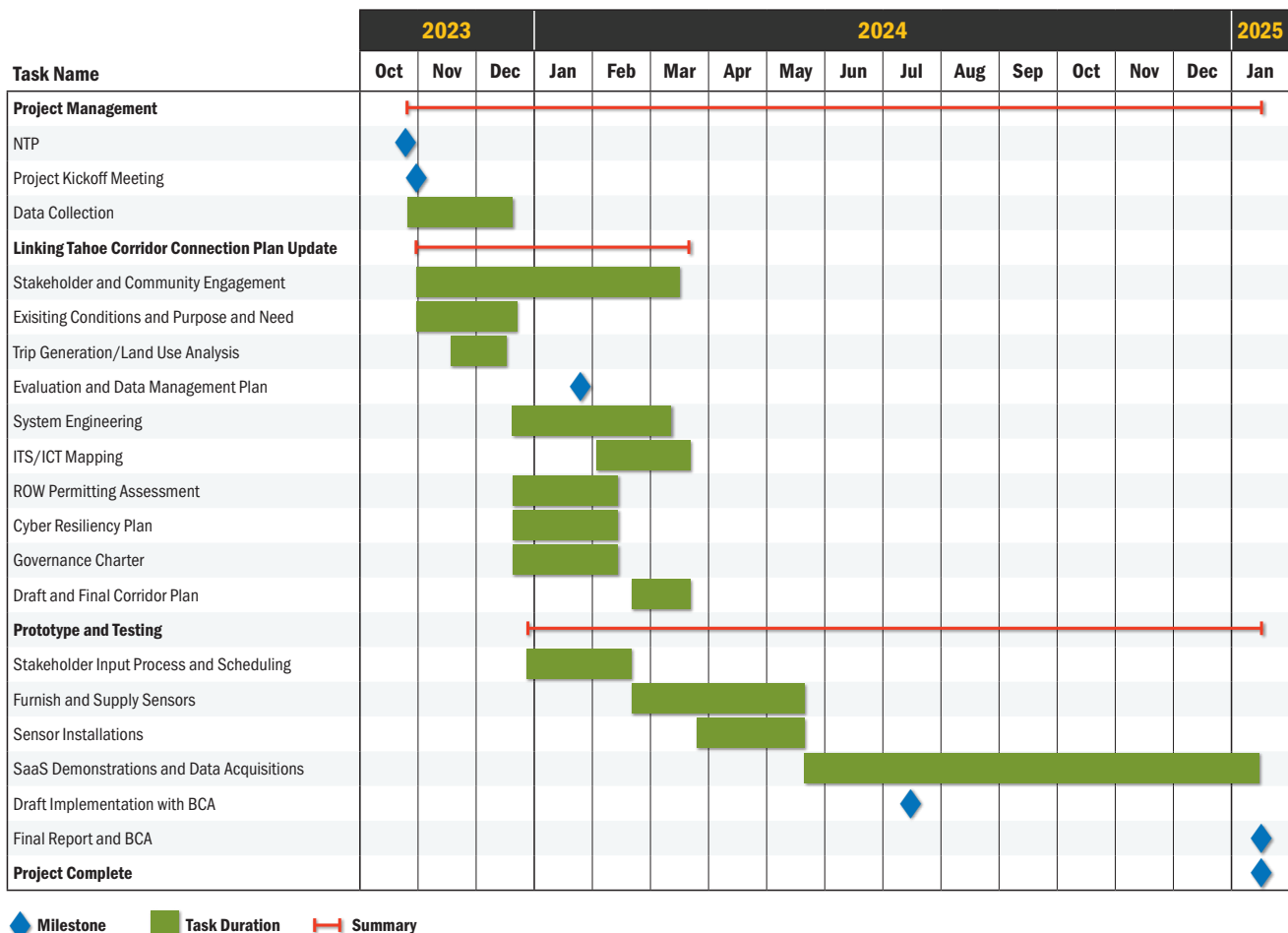
The SMART grant project has specific planning, reporting, and implementation requirements. The project will be completed in 18 months. We have prepared the schedule below to meet this project schedule. We anticipate 6 months of planning activities and 12 months of prototyping, testing, and reporting.

Parametrix is committed to meeting the aggressive schedule established by the SMART grant program. This includes the following major milestones:

- ▶ Develop Evaluation and Data Plan within 3 months
- ▶ Researching, recommending, and selecting the data collection technology along with field mappings (this should be done in a timely manner to enable the team to meet the prototyping and testing schedule)
- ▶ Draft Implementation Plan within 12 months

A detailed GANTT chart representing the schedule is provided below. This schedule assumes a start date on or before November 1, 2023. It also assumes that TTD’s selected contractor will be able to start the sensor procurement and installation in the spring of 2024. This is needed to meet the 7/15/2024 deadline for submitting the draft implementation plan/report, which can only be done after some of the sensors are installed, tested, and collection of data.

We will work with TTD to adjust the schedule to expedite things as much as possible in order to meet the grant deadlines.



## Attachment A

Parametrix does not find any contract provisions unacceptable, and does not have any alternative language or terms to propose.

A-23

**Certification for Contracts, Grants, Loans, and Cooperative Agreements**

*(To be submitted with each bid or offer exceeding \$100,000)*

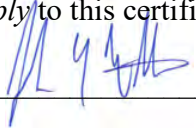
The undersigned Contractor certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to 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, or cooperative agreement, the undersigned shall complete and submit Standard Form--LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, *et seq.*)]
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

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 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Contractor, \_\_\_\_\_, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. A 3801, *et seq.*, apply to this certification and disclosure, if any.

  
\_\_\_\_\_  
Signature of Contractor's Authorized Official

\_\_\_\_\_  
Name and Title of Contractor's Authorized Official

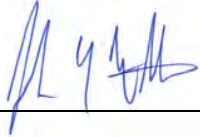
\_\_\_\_\_  
Date

### Certification regarding Debarment and Suspension

The undersigned bidder or proposer certifies that its principals, affiliates, and subcontractors (if any) are eligible to participate in this federally funded contract and are not presently declared by any Federal department or agency to be:

1. Debarred from participation in any federally assisted Award;
2. Suspended from participation in any federally assisted Award;
3. Proposed for debarment from participation in any federally assisted Award;
4. Declared ineligible to participate in any federally assisted Award;
5. Voluntarily excluded from participation in any federally assisted Award; or
6. Disqualified from participation in any federally assisted Award.

This certification is a material representation of fact relied upon by TTD. If it is later determined by TTD that the undersigned knowingly rendered an erroneous certification, in addition to remedies available to TTD, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The undersigned agrees to comply with the requirements of 2 C.F.R. part 180, subpart C, as supplemented by 2 C.F.R. part 1200, while this bid or offer is valid and throughout the period of any contract that may arise from this bid or offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.



\_\_\_\_\_ Signature of Authorized Official

\_\_\_\_\_ Name and Title of Authorized Official

\_\_\_\_\_ Date

**EXHIBIT "B"**  
**COMPENSATION**

488-59179048-2  
887-51179048-2  
6370 v2

B-1



TAHOE TRANSPORTATION DISTRICT  
ATMS Data Aggregation Plan  
Lake Tahoe Basin Roadways Smart Grant Program

FEE PROPOSAL and HOURLY RATE SCHEDULE

| Parametrix Staff Name | Role on the Project                        | Hourly Rate |
|-----------------------|--------------------------------------------|-------------|
| Sole Mortenson        | Principal in Charge                        | \$361.87    |
| Richard Chatila       | Project Manager                            | \$406.64    |
| Mairiah McCreery      | Project Administration                     | \$135.85    |
| Mark Yand             | Smart Sensing Infrastructure               | \$348.81    |
| Sohrab Siddiqui       | Smart Sensing Infrastructure               | \$160.91    |
| Ashik Rahman          | Smart Sensing Infrastructure               | \$107.71    |
| Jeff Hale             | Constructability & Cost Estimation         | \$315.93    |
| Dan Doenges           | Transportation Planning & Grant Compliance | \$258.49    |
| Amy Cummings          | Stakeholder Outreach                       | \$317.85    |
| Amir Almotahari       | Performance Evaluation                     | \$160.19    |
| Charles Allen         | Performance Evaluation                     | \$226.35    |
| Jennifer John         | Performance Evaluation                     | \$309.96    |
| Josh Ahmann           | GIS Platform & Analytics                   | \$183.76    |
| Erin Nielsen          | GIS Platform & Analytics                   | \$112.97    |

| Task | SubTask | Description                                                                      | Lump Sum      |             | Hourly Rate |     |    |     |     |     |    |     |     |     |    |    |     |    |    |    |
|------|---------|----------------------------------------------------------------------------------|---------------|-------------|-------------|-----|----|-----|-----|-----|----|-----|-----|-----|----|----|-----|----|----|----|
|      |         |                                                                                  | Labor Dollars | Labor Hours | 1           | 2   | 3  | 4   | 5   | 6   | 7  | 8   | 9   | 10  | 11 | 12 | 13  | 14 | 15 | 16 |
| 1.0  |         | <b>Project Management</b>                                                        | \$ 158,470    | 469         | 40          | 250 | 80 | 0   | 0   | 0   | 0  | 0   | 0   | 99  | 0  | 0  | 0   | 0  | 0  |    |
|      | 01      | Project Management                                                               | \$ 158,470    | 469         | 40          | 250 | 80 |     |     |     |    |     |     | 99  |    |    |     |    |    |    |
| 2.0  |         | <b>Plan Development (Linking Tahoe Corridor Connection Plan Update)</b>          | \$ 505,302    | 1,830       | 48          | 312 | 16 | 316 | 0   | 40  | 28 | 300 | 204 | 462 | 0  | 0  | 104 | 0  | 0  |    |
|      | 01      | Agency and Stakeholder Engagement                                                | \$ 59,049     | 164         | 12          | 72  |    |     |     |     |    |     | 80  |     |    |    |     |    |    |    |
|      | 02      | Community Engagement                                                             | \$ 33,173     | 96          | 12          | 24  |    |     |     |     |    |     | 60  |     |    |    |     |    |    |    |
|      | 03      | Existing Conditions Analysis                                                     | \$ 15,255     | 86          |             | 6   |    |     |     |     |    |     |     | 80  |    |    |     |    |    |    |
|      | 04      | Trip Generator/Land Use Analysis                                                 | \$ 18,902     | 80          |             |     |    |     |     |     |    | 60  |     | 12  |    |    |     |    | 8  |    |
|      | 05      | Sensor and Data Evaluation (ITS/ICT Mapping)                                     | \$ 245,171    | 926         |             | 140 |    | 240 |     | 40  | 16 | 160 |     | 290 |    |    |     |    | 40 |    |
|      | 06      | ROW Assessment and Permitting Evaluation of Technology Improvements              | \$ 6,582      | 20          |             |     |    | 8   |     |     | 12 |     |     |     |    |    |     |    |    |    |
|      | 07      | Cyber Resiliency Plan Development                                                | \$ 12,237     | 40          |             | 16  |    | 8   |     |     |    |     |     |     |    |    |     |    | 16 |    |
|      | 08      | Governance Charter                                                               | \$ 18,388     | 52          | 14          | 14  |    |     |     |     |    |     |     | 24  |    |    |     |    |    |    |
|      | 09      | Draft and Final Corridor Plan                                                    | \$ 96,545     | 366         | 10          | 40  |    | 16  | 60  |     |    | 80  | 40  | 80  |    |    |     |    | 40 |    |
| 3.0  |         | <b>Prototype and Testing Support Services</b>                                    | \$ 125,899    | 652         | 0           | 54  | 18 | 80  | 120 | 164 | 0  | 0   | 8   | 176 | 0  | 0  | 32  | 0  | 0  |    |
|      | 01      | SAC/PDT Input Process and Scheduling                                             | \$ 5,348      | 18          |             | 10  |    |     |     |     |    |     |     | 8   |    |    |     |    |    |    |
|      | 02      | Supply and Provisioning of Sensors                                               | \$ 7,120      | 40          |             | 8   |    |     |     | 24  |    |     |     | 8   |    |    |     |    |    |    |
|      | 03      | Sensor Installation                                                              | \$ 42,361     | 258         |             | 10  |    | 16  | 60  | 100 |    |     |     | 40  |    |    |     |    | 32 |    |
|      | 04      | SaaS Demonstrations and Data Acquisitions                                        | \$ 32,808     | 174         |             | 10  |    | 24  | 60  | 40  |    |     |     | 40  |    |    |     |    |    |    |
|      | 05      | Prototype Testing Report and Benefit Cost Analysis (BCA)                         | \$ 38,262     | 162         |             | 16  |    | 18  | 40  |     |    |     |     | 8   |    |    |     |    | 80 |    |
| 4.0  |         | <b>SMART Grant Phase 2 and O&amp;M cost development</b>                          | \$ 59,377     | 250         | 0           | 20  | 0  | 20  | 0   | 0   | 0  | 60  | 30  | 120 | 0  | 0  | 0   | 0  | 0  |    |
|      | 01      | Prepare SMART Grant Phase 2, scope of work, budget narrative, schedule, and FOIA | \$ 39,536     | 162         |             | 12  |    |     |     |     |    | 60  | 30  | 60  |    |    |     |    |    |    |
|      | 02      | Develop phase 2 capital and O&M cost estimates                                   | \$ 19,841     | 88          |             | 8   |    | 20  |     |     |    |     | 60  | 60  |    |    |     |    |    |    |
|      | 03      |                                                                                  | \$ -          | 0           |             |     |    |     |     |     |    |     |     |     |    |    |     |    |    |    |
|      | 04      |                                                                                  | \$ -          | 0           |             |     |    |     |     |     |    |     |     |     |    |    |     |    |    |    |
|      | 05      |                                                                                  | \$ -          | 0           |             |     |    |     |     |     |    |     |     |     |    |    |     |    |    |    |

|                                       |            |       |    |     |     |     |     |     |    |     |     |     |   |   |     |   |
|---------------------------------------|------------|-------|----|-----|-----|-----|-----|-----|----|-----|-----|-----|---|---|-----|---|
| <b>Lump Sum Labor Totals</b>          | \$849,048  | 3,201 | 88 | 636 | 114 | 416 | 120 | 204 | 28 | 360 | 341 | 758 | 0 | 0 | 136 | 0 |
| <b>Itemized Reimbursable Expenses</b> | \$17,116   |       |    |     |     |     |     |     |    |     |     |     |   |   |     |   |
| <b>Parametrix Fee Proposal Total</b>  | \$ 866,163 |       |    |     |     |     |     |     |    |     |     |     |   |   |     |   |

**Reimbursable Expenses Detail:**

|                                              |    |        |
|----------------------------------------------|----|--------|
| 1000 Miles @ \$0.655/Mile (Current IRS Rate) | \$ | 655    |
| Air Travel - 12 trips @ \$500/flight         | \$ | 6,000  |
| Lodging at Per Diem - 36 days @ \$107/night  | \$ | 3,852  |
| Lodging Taxes - 36 days @ 10%/night          | \$ | 385    |
| Per Diem Meals - 36 days @ \$59/day          | \$ | 2,124  |
| Car Rental - 12 trips @ \$300/trip           | \$ | 3,600  |
| Miscellaneous                                | \$ | 500    |
|                                              | \$ | 17,116 |



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## EXHIBIT "C" INSURANCE

A. Insurance Coverages. Contractor shall provide and maintain insurance, acceptable to the District, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services by Contractor, its agents, representatives or employees. Contractor shall procure and maintain the following scope and limits of insurance:

**Only the following “marked” requirements are applicable:**

**X** **Commercial General Liability (CGL):** Insurance written on an occurrence basis to protect Contractor and District against liability or claims of liability which may arise out of this Agreement in the amount of one million dollars (\$1,000,000) per occurrence and subject to an annual aggregate of two million dollars (\$2,000,000). Coverage shall be as broad as Insurance Services Office form Commercial General Liability coverage (Occurrence Form CG 0001). There shall be no endorsement or modification of the CGL limiting the scope of coverage for either insured vs. additional insured claims or contractual liability. All defense costs shall be outside the limits of the policy.

**X** **Vehicle Liability Insurance:** Vehicle liability insurance in an amount not less than \$1,000,000 for injuries, including accidental death, to any one person, and subject to the same minimum for each person, in an amount not less than one million dollars (\$1,000,000) for each accident, and property damage insurance in an amount of not less than one million dollars (\$1,000,000). A combined single limit policy with aggregate limits in an amount of not less than \$2,000,000 shall be considered equivalent to the said required minimum limits. Coverage shall be at least as broad as Insurance Services Office form number CA 0001 covering Automobile Liability, including code 1 "any auto" and endorsement CA 0025, or equivalent forms subject to the approval of the District.

**X** **Workers' Compensation Insurance:** Workers' Compensation insurance as required by the State of California and/or Nevada and a minimum of one million dollars (\$1,000,000) of employers' liability coverage. Contractor shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents and representatives. In the event a claim under the provisions of the California Workers' Compensation Act is filed against District by a bona fide employee of Contractor participating under this Agreement, Contractor is to defend and indemnify the District from such claim.

**X** **Professional Liability Insurance:** Professional liability insurance appropriate to the Contractor's profession in an amount not less than one million dollars \$1,000,000 per occurrence. This coverage may be written on a "claims made" basis, and must include

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coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to Services performed under this Agreement. The insurance must be maintained for at least three (3) consecutive years following the completion of Contractor's services or the termination of this Agreement. During this additional three (3) year period, Contractor shall annually and upon request of the District submit written evidence of this continuous coverage.

B. Other Provisions. Insurance policies required by this Agreement shall contain the following provisions:

1. All Coverages.

a. Each insurance policy required by this Agreement shall be endorsed and state the coverage shall not be suspended, voided, cancelled by the insurer or either Party to this Agreement, reduced in coverage or in limits except after 30 days' prior written notice by certified mail, return receipt requested, has been given to District.

b. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

2. Commercial General Liability and Automobile Liability Coverages.

a. District, and its respective elected and appointed officers, officials, and employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities Contractor performs; products and completed operations of Contractor; premises owned, occupied or used by Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to District, and their respective elected and appointed officers, officials, or employees.

b. Contractor's insurance coverage shall be primary insurance with respect to District, and its respective elected and appointed, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by District, and its respective elected and appointed officers, officials, employees or volunteers, shall apply in excess of, and not contribute with, Contractor's insurance.

c. Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Any failure to comply with the reporting or other provisions of the insurance policies, including breaches of warranties, shall not affect coverage provided to District, and its respective elected and appointed officers, officials, employees



or volunteers.

e. The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees or agents.

3. Workers' Compensation Coverage. Unless the District Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against District, and its respective elected and appointed officers, officials, employees and agents for losses arising from work performed by Contractor.

C. Other Requirements. Contractor agrees to deposit with District, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this contract have been complied with. The District may require that Contractor furnish District with copies of original endorsements effecting coverage required by this Exhibit "C". The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. District reserves the right to inspect complete, certified copies of all required insurance policies, at any time.

1. Contractor shall furnish certificates and endorsements from each subcontractor identical to those Contractor provides.

2. Any deductibles or self-insured retentions must be declared to and approved by District. At the option of District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects District or its respective elected or appointed officers, officials, employees and volunteers, or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

3. The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement.

**EXHIBIT "D"**  
**FEDERAL PROVISIONS**

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**TERM B.1**  
**TITLE VI ASSURANCE**  
**(Implementing Title VI of the Civil Rights Act of 1964, as amended)**

**ASSURANCE CONCERNING NONDISCRIMINATION IN FEDERALLY-ASSISTED  
PROGRAMS AND ACTIVITIES RECEIVING OR BENEFITING FROM FEDERAL  
FINANCIAL ASSISTANCE**

(Implementing the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities  
Act, as amended)

49 C.F.R. Parts 21, 25, 27, 37 and 38

**The United States Department of Transportation (USDOT)**

**Standard Title VI/Non-Discrimination Assurances**

**DOT Order No. 1050.2A**

By signing and submitting the Technical Application and by entering into this agreement under the FY 2022 SMART grant program, the Recipient **HEREBY AGREES THAT**, as a condition to receiving any Federal financial assistance from the U.S. Department of Transportation (DOT), through the Office of the Secretary (OST), it is subject to and will comply with the following:

**Statutory/Regulatory Authorities**

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);
- 49 C.F.R. Part 21 (entitled *Non-discrimination in Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of the Civil Rights Act Of 1964*);
- 28 C.F.R. section 50.3 (U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964);

The preceding statutory and regulatory cites hereinafter are referred to as the “Acts” and “Regulations,” respectively.

**General Assurances**

In accordance with the Acts, the Regulations, and other pertinent directives, circulars, policy, memoranda, and/or guidance, the Recipient hereby gives assurance that it will promptly take any measures necessary to ensure that:

*“No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity,” for which the Recipient receives Federal financial assistance from DOT.*

The Civil Rights Restoration Act of 1987 clarified the original intent of Congress, with respect to Title VI and other Non-discrimination requirements (The Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973), by restoring the broad, institutional-wide scope and coverage of these non-discrimination statutes and requirements to include all programs and activities of the Recipient, so long as any portion of the program is Federally assisted.

SMART award recipients should demonstrate compliance with civil rights obligations and nondiscrimination laws, including Title VI of the Civil Rights Act of 1964, the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act, and implementing regulations. This should include a current Title VI plan, completed Community Participation Plan, and a plan to address any legacy infrastructure or facilities that are not compliant with ADA standards. The Department's and the applicable Operating Administrations' Offices of Civil Rights may work with awarded grant recipients to ensure full compliance with Federal civil rights requirements.

### **Specific Assurances**

More specifically, and without limiting the above general Assurance, the Recipient agrees with and gives the following Assurances with respect to its Federally assisted FY 2022 SMART grant program:

1. The Recipient agrees that each "activity," "facility," or "program," as defined in §§ 21.23 (b) and 21.23 (e) of 49 C.F.R. § 21 will be (with regard to an "activity") facilitated, or will be (with regard to a "facility") operated, or will be (with regard to a "program") conducted in compliance with all requirements imposed by, or pursuant to the Acts and the Regulations.
2. The Recipient will insert the following notification in all solicitations for bids, Requests For Proposals for work, or material subject to the Acts and the Regulations made in connection with the FY 2022 SMART Grant and, in adapted form, in all proposals for negotiated agreements regardless of funding source:

*"The Recipient, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that for any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award."*

3. The Recipient will insert the clauses of Appendix A and E of this Assurance in every contract or agreement subject to the Acts and the Regulations.
4. The Recipient will insert the clauses of Appendix B of this Assurance, as a covenant running with the land, in any deed from the United States effecting or recording a transfer

of real property, structures, use, or improvements thereon or interest therein to a Recipient.

5. That where the Recipient receives Federal financial assistance to construct a facility, or part of a facility, the Assurance will extend to the entire facility and facilities operated in connection therewith.
6. That where the Recipient receives Federal financial assistance in the form, or for the acquisition of real property or an interest in real property, the Assurance will extend to rights to space on, over, or under such property.
7. That the Recipient will include the clauses set forth in Appendix C and Appendix D of this Assurance, as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the Recipient with other parties:
  - a. for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and
  - b. for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.
8. That this Assurance obligates the Recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the Assurance obligates the Recipient, or any transferee for the longer of the following periods:
  - a. the period during which the property is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or
  - b. the period during which the Recipient retains ownership or possession of the property.
9. The Recipient will provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom he/she delegates specific authority to give reasonable guarantee that it, other recipients, sub-recipients, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Acts, the Regulations, and this Assurance.
10. The Recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Acts, the Regulations, and this Assurance.
11. The Recipient shall retain all documents relevant to this Grant Agreement and the Grant Project for a period of three (3) years after completion of all projects undertaken pursuant to the Grant Agreement and receipt of final reimbursement from the U.S. Treasury, whichever is later. It shall furnish DOT, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement,

litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the Recipient, in court or otherwise, involving the recovery of such Federal share shall be approved in advance by DOT.

By signing this ASSURANCE, the Recipient also agrees to comply (and require any sub-recipients, contractors, successors, transferees, and/or assignees to comply) with all applicable provisions governing DOT/OST's access to records, accounts, documents, information, facilities, and staff. You also recognize that you must comply with any program or compliance reviews, and/or complaint investigations conducted by DOT/OST. You must keep records, reports, and submit the material for review upon request to DOT/OST, or its designee in a timely, complete, and accurate way. Additionally, you must comply with all other reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.

The Recipient gives this ASSURANCE in consideration of and for obtaining any Federal grants, loans, contracts, agreements, property, and/or discounts, or other Federal-aid and Federal financial assistance extended after the date hereof to the recipients by the U.S. Department of Transportation under the FY 2022 SMART grant program. This ASSURANCE is binding on the Recipient, other recipients, sub-recipients, contractors, subcontractors and their subcontractors', transferees, successors in interest, and any other participants in the FY 2022 SMART grant program.

## APPENDIX A

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “contractor”) agrees as follows:

1. **Compliance with Regulations:** The contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Maritime Administration (DOT/OST), as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Non-discrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 C.F.R. Part 21.
3. **Solicitations for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor’s obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or DOT/OST to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the Recipient or DOT/OST, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a contractor’s noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or DOT/OST may determine to be appropriate, including, but not limited to:
  - a. withholding payments to the contractor under the contract until the contractor complies; and/or
  - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. **Incorporation of Provisions:** The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the Recipient or DOT/OST may direct as a means of enforcing such provisions including

sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.



## APPENDIX B

### CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Specific Assurance 4:

**NOW, THEREFORE**, the U.S. Department of Transportation as authorized by law and upon the condition that the Recipient will accept title to the lands and maintain the project constructed thereon in accordance with the Consolidated Appropriations Act, 2022 (Pub. L. 116-260, Dec. 27, 2020) the Regulations for the Administration of FY 2022 SMART grant program, and the policies and procedures prescribed by the Maritime Administration (DOT/OST) of the U.S. Department of Transportation in accordance and in compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. § 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the Recipient all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

#### (HABENDUM CLAUSE)

**TO HAVE AND TO HOLD** said lands and interests therein unto Recipient and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the Recipient, its successors and assigns.

The Recipient, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and]\* (2) that the Recipient will use the lands and interests in lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended[, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said land, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction].\*

(\*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

## APPENDIX C

### CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY, FACILITY, OR PROGRAM

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the Recipient pursuant to the provisions of Specific Assurance 7(a):

- A. The (Recipient, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add “as a covenant running with the land”] that:
1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (Recipient, licensee, lessee, permittee, etc.) will maintain and operate such facilities and services in compliance with all requirements imposed by the Acts and Regulations (as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.
- B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Non-discrimination covenants, Recipient will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.\*
- C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the Recipient will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the Recipient and its assigns.\*

(\*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

**APPENDIX D****CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED  
UNDER THE ACTIVITY, FACILITY OR PROGRAM**

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by Recipient pursuant to the provisions of Specific Assurance 7(b):

- A. The (Recipient, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, “as a covenant running with the land”) that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over, or under such land, and the furnishing of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, (3) that the (Recipient, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations, as amended, set forth in this Assurance.
- B. With respect to (licenses, leases, permits, etc.), in the event of breach of any of the above Non-discrimination covenants, Recipient will have the right to terminate the (license, permit, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.\*
- C. With respect to deeds, in the event of breach of any of the above Non-discrimination covenants, Recipient will there upon revert to and vest in and become the absolute property of Recipient and its assigns.\*

(\*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

## APPENDIX E

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “contractor”) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

### A. Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 C.F.R. Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 C.F.R. Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 C.F.R. Parts 37 and 38;
- The Federal Aviation Administration’s Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);

- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. § 1681 et seq).



MEMORANDUM

Date: November 30, 2023  
To: Tahoe Transportation District (TTD) Board of Directors  
From: TTD Staff – Joanie Schmitt, CFO  
Subject: Review and Acceptance of TTD’s Fiscal Year 2022-23 Financial Audit Report

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**Requested Action:**

Staff requests the Board accept the Financial Audit of TTD for Fiscal Year 2022-23 (FY23) as presented.

**Background:**

Every fiscal year, an independent auditor is commissioned to audit the prior year’s financial activity to ensure TTD is financially healthy and its practices are within accounting requirements. Two audits were required for TTD, the Standard Financial Audit and the Single Audit, pursuant to OMB A-133 and included within the audit report under the Compliance Section of the Annual Comprehensive Financial Report (ACFR) (Attachment A). The Single Audit is required because the District had in excess of \$750,000 of federally funded expenditures as part of its operations. The Single Audit’s objective is to provide assurance to the US Federal government as to the management and use of such funds by recipients.

Davis Farr LLP conducted the audits. TTD is in the first year of a two-year option as part of the original three-year contract.

**Discussion:**

The Independent Auditor’s Report can be found on pages 1 through 3 of the ACFR. Davis Farr’s opinion states that the financial statements present fairly, in all material respects, the respective financial position of TTD’s governmental activities, the business-type activities and each major fund of TTD as of June 30, 2023, along with the respective changes in financial position.

The summary of the auditor’s results for the Single Audit can be found on page 72 of the ACFR. Staff is pleased to report the auditors issued an unmodified opinion of the financial statements, showing no material weaknesses or significant deficiencies in internal controls over both financial reporting and compliance with the major programs. The audit disclosed no findings required to be reported and the District is considered low risk as defined by OMB Circular A-133.

Per the requirement of the Statements on Auditing Standards #114 Auditor’s Communication With Those Charged With Governance (Attachment B), Davis Farr issued a letter to the Board summarizing the audit results and outlining their responsibility in planning and performing the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of

material misstatements The letter also states they had no significant difficulties encountered in performing and completing the audit.

Jeff Ball, Senior Manager of Davis Farr, will highlight TTD's financial performance at the Board meeting. Staff recommends the Board accept the fiscal year 2023 audit.

**Additional Information:**

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org.

**Attachments:**

- A. FY23 Annual Comprehensive Financial Report (Including the Single Audit)
- B. FY23 Auditor's Communication with Those Charged With Governance





Tahoe Transportation  
DISTRICT

*Connecting our communities*



## **Annual Comprehensive Financial Report Tahoe Transportation District – Stateline, NV Year Ended June 30, 2023**

**Finance Department  
Joanie Schmitt  
Chief Financial Officer**

**TAHOE TRANSPORTATION DISTRICT**  
**Annual Comprehensive Financial Report**  
**Year Ended June 30, 2023**

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**Annual Comprehensive Financial Report**

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## INTRODUCTORY SECTION

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*Connecting our communities*

December 6, 2023

Madam Chair and Members of the Board:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the Tahoe Transportation District (TTD) for the fiscal year (FY) ended June 30, 2023. This transmittal highlights the purpose and content of the ACFR.

TTD's Management assumes full responsibility for the accuracy, completeness, and reliability of all information presented in this report. The purpose is to comprehensively communicate the fiscal condition of TTD. The report contains three major sections that present introductory, financial and statistical information about TTD.

TTD's management has established a comprehensive internal control framework that is designed to protect TTD's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of TTD's financial statements in conformity with accounting principles generally accepted in the United States. Because the cost of internal controls should not outweigh their benefits, TTD's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that TTD's financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this ACFR is complete and reliable in all material respects.

TTD's financial records are audited yearly by an independent Certified Public Accounting firm. The firm of Davis Farr, LLP has completed the independent audit using Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards. The Independent Auditor's Report, including the audited financial statements as of June 30, 2023, is included in the Financial Section of this report.

The auditors have issued an **unmodified opinion**, stating that the basic financial statements present fairly, in all material respects, the financial position of TTD as of June 30, 2023. An unmodified opinion is the best opinion an independent auditor can give and pertains to the financial position of the governmental activities; business-type activities; the respective changes in financial position and cash flow; 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.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic consolidated financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. TTD's MD&A can be found immediately following the report of the independent auditors.

Historical information is presented in the Statistical Section of this report. The Statistical Section does not contain information on general obligation debt as TTD has not issued any general obligation debt within the last ten years.

## **Profile of the TTD**

In 1969, California and Nevada legislators agreed to a unique bi-state Compact, approved by Congress and signed into federal law, establishing a regional land use authority called the Tahoe Regional Planning Agency (TRPA) to protect Lake Tahoe's natural resources and the clarity of the Lake. The two states and the U.S. Congress amended the Compact in 1980, with public law 96-551, which made some significant changes to TRPA's role and responsibility and also established the TTD under Article IX to focus on implementation of regional transportation needs in the Tahoe Region. Unlike the rest of the Compact, Article IX can be amended by both states, if legislation is substantially conforming, without going back to Congress. Amendments to Article IX have happened several times, primarily related to Board composition—the most recent in 2020, which added three Board positions, two Governor appointees, one from each State, and a state representative from the Board of the TRPA.

Article IX of the Compact gives TTD its operating authority, which includes specific tax revenue enabling language, as well as tax prohibitions to support transit and transportation facilities. To date, that authority has been unsuccessfully enacted. It is TTD's position that the funding authority is ineffective and requires a legislative fix to establish the regional transportation revenue needed to leverage existing local, state and federal funds.

Under the Compact, TTD may also acquire, own and operate support facilities for public or private transportation systems, including, but not limited to, parking lots, maintenance facilities, mobility hubs, and related equipment, including revenue collection devices and can operate outside the designated Compact boundary for purposes of connecting the region to convenient airport, railroad, and bus terminals.

As a bi-state special district, TTD is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs and projects for the Lake Tahoe Basin, including transit operations, consistent with the Compact and Regional Transportation Plan goals and policies.

## **TTD's General Fund**

In FY22, TTD's Board adopted a strategic goal to stabilize, expand and manage organizational resources, with a focus on developing a dedicated funding source for the General Fund to offset administration costs. Members of the Board made a valiant effort during FY23 and were successful in securing an annual allotment of \$330,000 in FY24 and \$346,500 in FY25 from the state of Nevada's biennial budget. Member agencies also worked to fund TTD's General Fund with funding agreements from their budgets and four agencies were able to commit to an aggregate total of \$175,000 for FY24. With this funding, TTD will have the resources necessary to move forward in realizing its objective to hire a Deputy District Manager and provide support to the jurisdictions.

## **TTD's Capital Improvement Program**

The Compact established that the transportation system must help achieve environmental goals in the Tahoe region and that capacity for the system must be achieved through multi-modal means, not expanded highways. To that end, TTD is a regional transportation implementing entity whose role includes system implementation planning, capital project planning and implementation, capital project financing, transit planning and operations, and project facilitation. In 2009, TTD entered into a Memorandum of Understanding with TRPA regarding staffing and included a list of priority Basin projects listed in this document. Some of these projects have been completed, while others continue to move forward or are on hold until financial resources become available. As one of eleven or so public agencies involved in transportation at the Lake, TTD often addresses inter-jurisdictional project solutions and

regional transit capital projects. Together with other transportation focused agencies, TTD works with, and supports, the TRPA as the regional transportation planning agency under the Compact, the federal metropolitan planning organization (MPO), and the California regional transportation planning agency. TTD's current projects support the 2020 *Linking Tahoe: Regional Transportation Plan/Sustainable Communities Strategy* as approved in 2021 by the Tahoe MPO, among other plans.

### TTD's Current Projects

- **Nevada SR28 National Scenic Byway Corridor** – Project Goal: Safety is always a priority. Removing parking conflicts creates better traffic flow, thereby reducing collisions. Having separate dedicated shared use paths and transit access makes travel safer for cyclists, pedestrians, and vehicles. The first three miles of the Class I shared use path and off-highway parking expansion have been completed. The project has been broken into phases to continue progress with available funding.



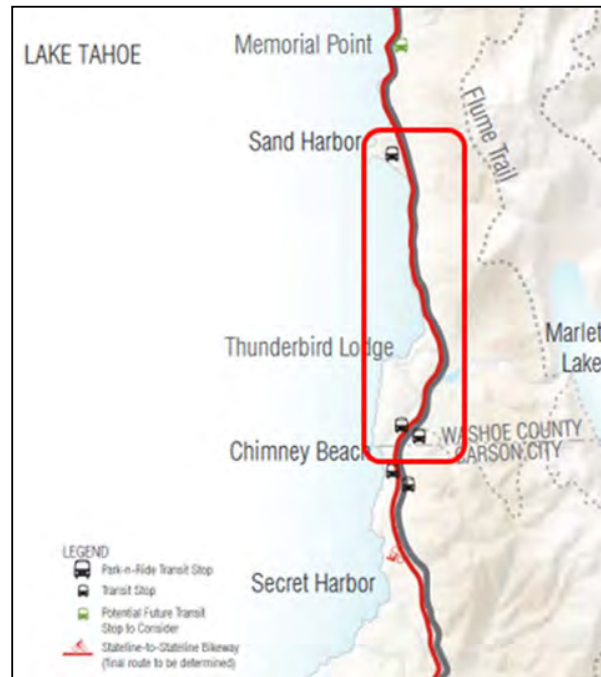
The State Route 28 (SR28) National Scenic Byway is eleven miles of undeveloped shoreline, the longest stretch at Lake Tahoe, Nevada. The two-lane, mountainside road is the only access route to the area for over one million recreational visitors and 2.6 million-plus vehicles per year. TTD partnered with 12 agencies to develop a Corridor Management Plan for NV SR28 to facilitate a joint implementation, operations, and maintenance strategy. The agencies meet monthly to adaptively manage the corridor and support moving additional projects forward.

The following project elements received grant awards in FY23 and FY24 to move them into the design phase:

#### 1.) SR28 North Parking, Sidewalk, and Water Quality Improvements

This phase of the project includes environmental analysis, final design and construction of 30-plus parking spaces (depending on design) north of the existing Tahoe East Shore trailhead parking at Sweetwater Road, along with a connecting pedestrian path, four to six parking spaces at Rocky Point, addressing erosion and signage at Sunset Vista pullout, and water quality improvements within the existing Nevada Department of Transportation (NDOT) Right of Way. Upon completion of the parking spaces, the no parking zone will be extended from Country Club Drive to Sweetwater Road on SR28. Plans, Specifications, and Estimate (PS&E) work began in fall of 2023 with construction expected to begin in 2025.

2.) SR28 Central Corridor - Chimney Beach to Secret Harbor- Parking, Transit, Trail, and Safety Improvements



The project phase includes the design of transit, trail, and parking improvements at Chimney Beach (approximately 130 spaces) and Secret Harbor (approximately 110 spaces). Chimney Beach improvements include a pedestrian actuated signalized crossing on SR28, nine-tenths of a mile of multi-use trail, a prefabricated bridge at Marlette Creek, and vista points. Transit pullouts at Thunderbird Lodge, Chimney Beach, and Secret Harbor are also planned, as well as an extension of the no parking zone from just north of the Incline Village General Improvement District's pump station to the chain control sign/pullout south of Secret Harbor. The National Environmental Policy Act (NEPA) document is complete. PS&E phase will begin winter 2023/24 and construction is expected to begin in 2026.



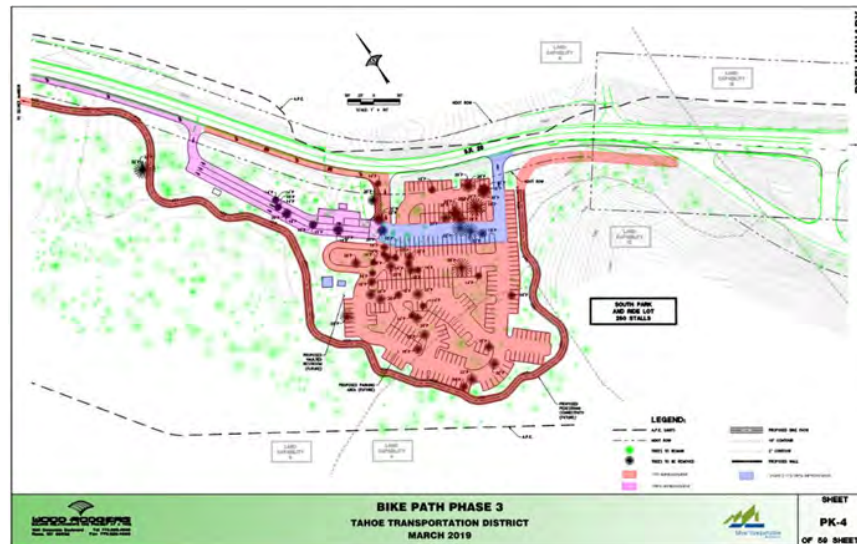
3.) SR28 Stateline to Stateline Bikeway – Phase 4 - Crystal Bay to Incline Village  
Shared-Use Trail



The project proposes a shared use nonmotorized paved trail in the north shore Stateline area of Lake Tahoe. The proposed trail will begin in the unincorporated community of Crystal Bay in Washoe County, Nevada and terminate at the roundabout intersection of SR28 and SR431 with an estimated length of 2.7 miles.

The trail will reduce vehicular congestion and reliance on the automobile for transportation and access to recreation; improve bicycle and pedestrian mobility and safety; advance multi-modal access; improve the environmental quality of the area; enhance visitor and community experience; and promote economic vitality of the region. In addition to providing an alternative mode of transportation, public transit access will be improved as part of the project with enhancing existing stops and strategically building hubs and stops for transit where possible.

TTD applied for and was awarded Surface Transportation Block Grant funding through TRPA's Regional Grant Program for the planning and design phase of the project. The funds were assigned to Washoe County, with their Public Works Department taking the lead for the project with support from TTD. TTD anticipates the planning and design effort will commence in FY24.

4.) SR28 South Corridor – Spooner Summit Mobility Hub/AIS Inspection Station

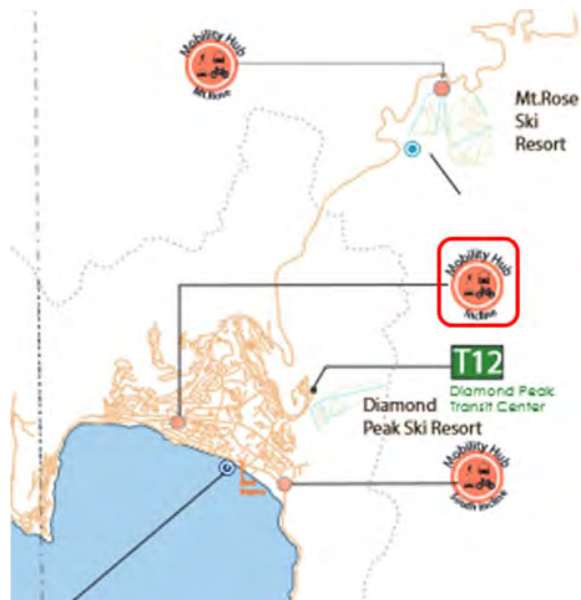
The project includes design and construction of a mobility hub with approximately 250 parking spaces, restroom, an Aquatic Invasive Species (AIS) inspection station, one-half mile of multi-use trail and a pedestrian crossing from the site to Spooner State Park.

The lead implementor for the Project is NDOT and the co-implementor for the Project is TTD. NDOT and TTD will each oversee the design of separate Project elements in parallel and in coordination with the Project partners. TTD staff and TTD's consultant services are a sub-recipient to TRPA's US Fish and Wildlife Service (USFWS) grant program.

TTD's efforts will focus on the design and construction of the vertical elements of the project such as, but not limited to: hub facility, AIS Inspection Station, restroom, and all associated vertical work. NDOT will be responsible for all design and construction of civil-related work including, but not limited to: site work, paving, underground utilities, lighting, striping, signage, etc.

TTD expects to have a funding agreement in place with TRPA in December 2023. Planning and design will begin in early 2024 with anticipated construction in 2025.

- **Incline Village Mobility Hub Project** - Project Goal: To establish an appropriate site and amenities for a mobility hub in Incline Village as recommended in the Linking Tahoe Transit Management Plan, the SR28 Corridor Management Plan, and the Washoe County Tahoe Area Plan.



TTD is developing the site alternatives analysis for a mobility hub in Incline Village, Nevada. Community engagement is on-going and will continue until a preferred site is selected.

The planning and design principles for the hub will be based on input from TTD Staff, related transit agency stakeholders, relevant planning documents, industry white papers, and transit operating needs that serve the community and visitors of the area and provide connections to support transit partners. This effort aims to create a realistic project basis for future funding, environmental review, and design development that TTD may use to bring the project to fruition. Joint development opportunities may be considered, including mixed use, government use, housing, or other community needs dependent on site suitability. The hub should work with other multimodal facilities to serve the community, intercept travelers and reduce vehicle miles traveled, greenhouse gasses, congestion, and work seamlessly with solutions envisioned in the SR28 Corridor Management Plan, Regional Transportation Plan, and other relevant planning documents. Site assessment criteria shall be developed through review of existing plans, data to support user needs consistent with community plans, land use, and transit operating needs.

In 2021, the Board approved the purchase of 771 Southwood Boulevard (old elementary school (OES) site) under a protective acquisition provision that preserves the site for consideration, along with other possible sites that will be considered and screened for a future mobility hub project. The decision to acquire the property was not approving a mobility hub at the 771 Southwood Boulevard.

The site alternatives analysis, with a preferred site alternative, is anticipated to be completed by June 2024.

- **US50/South Shore Community Revitalization Project** – Project Goal: The US50 project aims to evolve Lake Tahoe’s transportation system and includes facilitating economic development through multi-modal improvements including: pedestrian and bike safety enhancements, wayfinding, parking management, expanded transit

options, and neighborhood and environmental improvements to address air and water quality and greenhouse gas reductions, consistent with the City of South Lake Tahoe and Douglas County Master Plans, Local Area Plans, and TRPA's Land Use Plan.



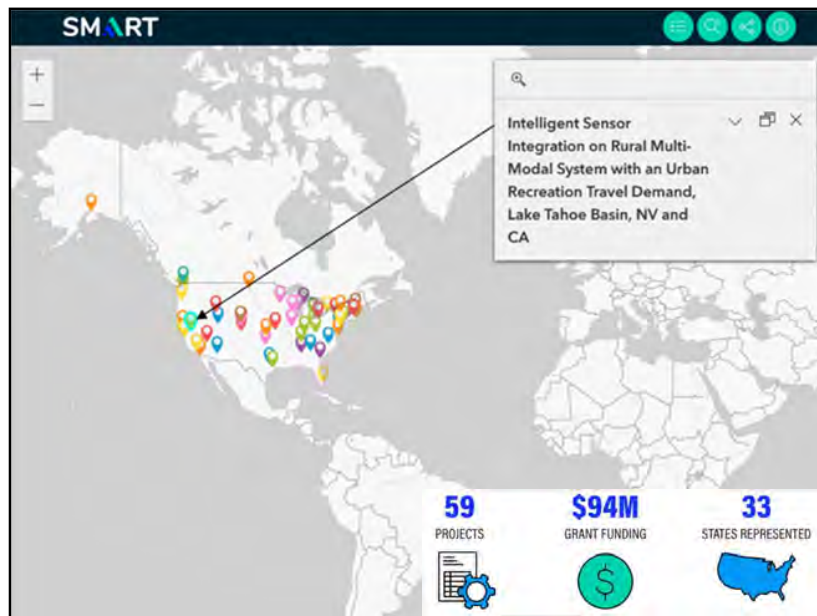
The US50 project (Alternative B), as approved, includes realignment of the one half-mile section of Highway 50 from Stateline Avenue in South Lake Tahoe to Lake Parkway to become a two-lane pedestrian and transit-oriented main street with expanded sidewalks, bike lanes, transportation services, and improved access to retail, dining, and entertainment. The project was permitted by TRPA in 2018 and received the NEPA record of decision in 2019. Support for the approved alignment has changed. TTD is working with the City of South Lake Tahoe, Douglas County, Caltrans, NDOT, and business owners on an implementation scenario that improves safety, pedestrian and bicycle access, transit, wayfinding and parking management, while leaving the highway in its current alignment. TTD estimates the PS&E development phase to be completed by end of FY25.

- **Multi-Jurisdictional Hazard Mitigation Plan** - Project Goal: To establish mitigation strategies to hazards and access funds available through Federal Emergency Management Agency (FEMA).



TTD and the Tahoe Resource Conservation District (TRCD), in coordination with regional partners, are developing a multi-jurisdictional Hazard Mitigation Plan. The purpose of this plan is to profile the natural and human-caused hazards in our area, determine the impacts of those hazards on our multi-modal transportation system and land conservation efforts, and develop strategies to mitigate future disasters. Once approved by FEMA and adopted by both agencies, TTD and TRCD will be eligible for certain types of federal funding to help create a more disaster resilient Lake Tahoe Basin. Because this plan is funded through the California Office of Emergency Services (CalOES), certain requirements in the plan will only address the California side of the Lake Tahoe Basin. It is our hope that future updates of the plan will include the Nevada side of our community. The final draft Plan has been submitted to CalOES in October 2023 and the final plan is expected to be completed and approved by FEMA by June 2024..

- **SMART Program Technology Planning – Stage 1** – Project Goal: Intelligent Transportation System (ITS) infrastructure and technology to reduce congestion and manage recreational travel demand.



TTD will be the lead for a USDOT SMART Program Stage 1 grant funded project that intends to build multi-jurisdictional buy-in on technology investments to support development of mode shift behavioral change and create a positive user experience through informed decision making of regional partners and stakeholders to facilitate regional planning, implementation, and operational improvements. The project will provide the planning, design, prototyping, and evaluation of a single cloud-based interface for pertinent transportation and traveler related data collection via roadway sensor infrastructure.

The system will ground truth the number of vehicles entering/exiting the basin, the speed, direction, duration, and pathway of vehicles while in the basin, the type or class of vehicle, identification and count of pedestrians/cyclists using the roadway, and other pertinent information required to make informed decisions and plan projects that will reduce congestion, vehicle miles traveled, greenhouse gas, and enhance transit and multi-modal use.

The SMART Stage 1 Project Plan developed by this process will provide for a future implementation of sensor-based infrastructure and associated data warehousing for aggregating, storing, analyzing data, and pushing information such as, but not limited to, counts, directional metrics, type/class metrics, real time sensor location video, real time sensor weather info, traffic signal status, traffic delays, road closures due to weather, emergency events, road construction events and delays, special events, transit movement and/or delays, ride sharing locations and availability, micro-transit locations and availability, parking and park and ride locations and availability to external agencies and users via phone, tablet, or Car2X.

The Stage 1 Project is a planning project only and will enable TTD to apply for USDOT SMART Program Stage II funding for implementation in the future. Only grantees of the Stage 1 program may apply for Stage II funding. The Stage 1 effort commenced in September 2023 with an RFP for consultant services and has a completion date of March 15, 2025.

- **Regional Revenue** – Project Goal: Find funding gap solutions to implement the Regional Transportation Plan Vision.

TRPA and TTD have worked through several processes to date to address a sustainable revenue source for the region to leverage state and federal funds, as well as available local and private sector funds. The Regional Transportation Plan has a substantial funding gap to achieve the plan's needs and the financial strategy has been largely discretionary based through competitive grant processes. Of the processes employed over the last six years, there has been the Bi-State Consultation on Transportation led by TRPA and TTD's One Tahoe effort, looking at regional revenue options. To date, neither have resulted in substantive revenue changes in meeting the goal, but the work still continues as does the need.

- **SR89 Fanny Bridge Community Revitalization Project** – Project Goals in addition to Community Revitalization: Improving pedestrian and cyclists' safety, providing two safety routes from the west shore, encouraging economic development, improving reliability and connectivity with the new transit center, and reducing traffic congestion to improve the transit travel times and user experiences.



TTD led the project planning and approval process which included securing the funding partnerships for the project. The project bundled three projects into one effort: the SR 89/Fanny Bridge Community Revitalization Plan, the Meeks Bay Trail, and Dollar Point Trail projects. Meeks Bay and Dollar Point Trails are complete. Construction was led by Federal Highway Administration, Office of Federal Lands, [Central Federal Lands Highway Division](#) (CFLHD). The Fanny Bridge project included the construction of a new quarter mile segment of SR89, with a new 153-foot bridge crossing the Truckee River and roundabouts on the south end of the realignment next to the Tahoe City Transit Center and the north end near the Caltrans Maintenance Station. Multi-modal improvements, such as new paved shared-use paths and bike lanes, were incorporated to enhance connectivity and safety for pedestrians and cyclists. All but the final roundabout, replacement of Fanny Bridge, and the local complete streets are completed. The balance is expected to be completed by FY25.

- **Cross Lake Passenger Ferry** – Project Goal: Reducing congestion and improving access to Tahoe recreation areas.



TTD will continue to explore a time-efficient, environmentally positive solution for decreasing private car use by using watercraft to cut commute time and attract visitors. This project is part of the agreement with TTD and TRPA and included in the RTP. TTD completed a Federal Transit Administration alternatives analysis that found a passenger ferry the best feasible regional connection service. Additional project planning work is on hold until project planning funds are acquired.

- **Clean Transit** – Project Goal: Providing clean and sustainable transportation solutions for the Lake Tahoe area.



TTD's clean transit initiative is focused on improving fleet reliability, reducing greenhouse gas emissions in the Lake Tahoe Basin, providing a clean and quiet solution for neighborhood transit and reducing operating costs, while helping TTD comply with the California Air Resources Board's Innovative Clean Transit Rule years before it is required to the extent practicable. In this effort, TTD introduced three Proterra electric buses to its fleet in FY23.

The Lake Tahoe Community College (LTCC) Mobility Hub project included two overhead, fast chargers to accommodate a 10-minute quick-charge for on-route Proterra buses. The facility also features one overnight, pedestal charger for the electric buses, along with passenger amenities, including heated ADA-accessible sidewalks, bicycle storage, and passenger notification screens. The project was developed through a strategic partnership with TTD, LTCC, and Liberty Utilities.

- **Maintenance and Administration Facility Master Plan**– Project Goal: To develop a scalable Bus Maintenance and Administration Facility to safely and efficiently serve the communities of Lake Tahoe and its gateway communities.





As TTD plans for the future, it is necessary to evaluate our current administration, operations, and maintenance facilities and to begin planning for service and fleet improvements, including electrification. A Master Plan will help guide TTD's decision-making concerning future transit facility and administrative needs. TTD's current operations and maintenance facility, located at 1669 Shop Street, is leased from the City of South Lake Tahoe. The facility is in a state of disrepair, lacks security and protected storage, and does not meet current maintenance capacity needs, let alone allow for needed expansion options due to the relatively small footprint of the property.

The Master Plan will review and analyze various sites and options that could be pursued for an operations and administrative facility, as well as provide TTD with cost estimates for each option and include a cost/benefit analysis for capital-intensive project recommendations to help guide future decision-making. Timelines for different options, including the development of a new co-located administration building, maintenance, and operations facility will be included in the Plan. The Master Plan will need to consider a modern state-of-the-art, grid resilient, climate-controlled bus and administrative facility; potential shared maintenance bays with Douglas County Fire Department, if applicable; public parking, as envisioned in the US50 East Corridor Plan currently being prepared by NDOT, if applicable; and ingress and egress to US50 for the sites considered. The Master Plan shall detail future steps to be undertaken to implement the recommendations it contains. Preliminary planning is underway and TTD is currently evaluating sites within and outside the basin for the project.

- **Zero Emission Bus Fleet Conversion Plan** – Project Goal: To provide TTD with the tools it needs to transition to a zero-emission bus fleet by 2040.

TTD assumes that the introduction of zero-emission buses (ZEB) will affect every aspect of operation, including planning, scheduling, and dispatching bus routes, operations and fleet maintenance, fleet size, funding ZEB procurements, staffing and training personnel, infrastructure needs, fuel/charging cost, regulatory compliance, and bus maintenance and management. The plan will provide TTD with the tools it needs to transition to a fleet by 2040 by developing a ZEB Rollout Plan.

The project consultants will perform the public outreach and the operational and financial analysis necessary to facilitate TTD's successful transition to a zero-emission bus fleet. The project development will include extensive public and stakeholder engagement and collaboration with Liberty, NV Energy, and agency partners across jurisdictional boundaries to create a ZEB conversion plan that is supported by the communities in TTD's service area and regional connectivity. The ZEB conversion plan aims to contribute to the sustainability of

the region by providing reliable and efficient transit service, and the environmental and health benefits of cleaner air and reduced GHG's.

### TTD's Transit Operations Service



TTD has operated the South Shore's public transit system since 2010, after the former administrator declared bankruptcy and began the process of dissolution. This undertaking continues to be part of TTD's long-range plan to develop a workforce and grow needed transit services to provide a more reliable, coordinated transit system that is convenient and safe for residents, commuters, and visitors.

The current transit service offers fixed-route, commuter bus, and paratransit services 365 days a year. Commuter service connects South Shore to Carson City via the rural Carson Valley communities of Minden and Gardnerville. Micro-transit service at the south shore began in July of 2023 as mitigation for a redevelopment project, required of the visitor's authority who contracted with the South Shore Transportation Management Association to manage the operation. TTD began its update of the required Short Range Transit Plan (SRTP) with the goal of integrating micro-transit with its fixed route and paratransit service modeled after the north shore TART operation. Current discussions underway include shifting some California Transportation Development Act funds to an expansion of micro-transit service with the City of South Lake Tahoe. The SRTP process is scheduled to conclude in FY 24.

The East Shore Express (ESE) supplemental summer service provides a transit link between Incline Village and Sand Harbor State Park and is part of the full multi-modal solution for the corridor. Nevada State Parks requested TTD suspend the ESE service for the summer of 2020 to limit access to Sand Harbor and to help ensure social distancing during the pandemic. The service was expected to resume during the summer of 2021, but service was suspended again due to combination of the lingering pandemic concerns and a shortage of bus operators. In 2022, the service was reinstated with a limited schedule due to the ongoing bus operator shortage. In 2023, the ESE returned to regularly scheduled service levels.

The zero-fare transit program, which commenced April 12, 2020, continues throughout FY23. The program was initially established to assist the community during the pandemic and to enable passengers and operators to minimize COVID-19 risks by following the CDC social distancing guidelines. The program continues to effectively encourage ridership and speed operations.

In FY23, the region experienced an early winter with significant snowfall in the beginning of November. Heavy snow continued throughout the winter and the UC Berkeley Central Sierra Snow Lab labeled the season as the second snowiest ever recorded. Transit operations, as well as most other utilities, were greatly impacted by over 700 inches of snow.

Routes, and portions of routes (i.e., runs), were cancelled throughout FY23 due to the continuing bus operator shortage and record snowfall. Transit schedules were restructured to “right size” the system to the number of bus operators.

The current transit fleet consists of ten large heavy-duty buses; seven large medium-duty cutaways; and four medium and small light-duty cutaways. The current peak requirement of 14 vehicles occurs during the summer and winter seasons, with 12 vehicles being the peak requirement during the remainder of the year. TTD also has a fleet of seven support vehicles: three road supervision and operations vehicles, three maintenance trucks, and one maintenance tractor.

TTD operates from multiple facilities throughout the service area. These facilities are:

- An administrative office located at 128 Market Street, Suite 3F, Stateline, NV.
- The maintenance and operations facility consists of three adjacent buildings located at 1663, 1669, and 1679 Shop Street, South Lake Tahoe, CA.
- Two transit centers and one mobility hub:
  - Stateline Transit Center, 4114 Lake Tahoe Blvd., South Lake Tahoe, CA
  - South Y Transit Center, 1000 Emerald Bay Road, South Lake Tahoe, CA
  - Lake Tahoe Community College (LTCC) Mobility Hub, One College Drive, South Lake Tahoe, CA

### **TTD’s Parking System Operations**



The Park Tahoe parking system is in its third year of operation at the East Tahoe trailhead. In addition to the four payment kiosks, a pay by text mobile payment option was launched July 2022.

Washoe County is responsible for this parking facility and will provide long-term maintenance and capital improvements. TTD is responsible for parking management, technology, and contracting/providing for enforcement. Parking revenues are collected by TTD and used to pay for operational costs, meter replacement, and administrative fees. Any additional revenue will be available to Washoe County or Nevada Division of State Parks for the long-term maintenance and capital improvements for the facility/corridor.

Parking Systems is a major fund for TTD and is classified as a business-type activity.

### **Organizational Structure**

TTD’s governing body consists of 14 members. One member is appointed by each of the following: the Governors of California and Nevada, TRPA, the Boards of Supervisors of El

Dorado and Placer Counties, the City of South Lake Tahoe City Council, the Boards of County Commissioners of Douglas and Washoe Counties, the Carson City Board of Supervisors, the Truckee North Tahoe Transportation Management Association, and the South Shore Transportation Management Association. A member at large, representing a public or private transportation system operating in the region, is also appointed by a majority of the other voting Directors. Finally, the Director or their representative from both Caltrans and NDOT sit on the Board as non-voting members.

### **Economic Condition**

The number of visitors to Tahoe ranges from 15 million people a year to, on the order of, 24 million per year, an urban visitation to a largely rural community with a mostly rural highway system. While TTD has been successful in leading legislative changes, resulting in the Tahoe region obtaining formula based federal funding for transit operations and capital projects, the total revenue needed to address urban transportation demands still needs to be established. Recruitment for a full workforce continues to remain a challenge. In FY23, TTD increased all represented staff (Bus Operators, Dispatchers, Maintenance and Facility Technicians) wages by 2%, with up to an additional 2% based on attendance and in accordance with the Collective Bargaining Agreement. The signing bonus program continued where new bus operators can receive up to \$3,000, which is paid out over three installments during their first year of employment. This had a short-term uptick in recruitment, but that vanished as the year played out. In part, a lack of affordable housing at the South Shore and elsewhere in the Basin means long commutes from remote communities over mountain passes beyond the Tahoe Basin. The resulting effect is workers often choose employment elsewhere, placing a strain on TTD's ability to maintain and expand transit services.

In FY23, TTD issued merit increases for all non-represented employees ranging between 3.2% and 4%, based on TTD's salary table. TTD contracted with Koff and Associates to conduct a classification and compensation study to look at current market standards. Based on the study and TTD's specific needs, the Board adopted a modified salary table for non-represented staff, whereby each step is a 4% increase up to the maximum step of 8 and an increase of 2.5% between grades (job classifications) and approved increases for represented staff between \$2 and \$6 per hour, all effective July 1, 2023 (FY24).

Tahoe affordability for our employees remains difficult. TTD as Management will continue to strategize what TTD can implement to help be the preferred employer in the Basin.

TTD has experienced challenges in the rising inflation and supply change shortages. The lack of replacement bus parts has resulted in buses being out of service for longer periods. Staff shortages have increased the need to contract with outside maintenance companies, which has also resulted in delays of fleet repairs causing TTD to suspend some routes. TTD has an aged fleet but has been successful in securing three FTA 5339 grants totaling \$8.6 million and is expecting delivery of four new buses in FY24 and eight new buses and four passenger vans in FY25.

So, from an economic condition perspective, TTD has on-going challenges. This is a similar story industry wide, nationwide.

### **Budget and Funding**

TTD's budget is prepared according to Nevada state law on a fiscal year basis, beginning July 1 and ending June 30. The budget is adopted annually by TTD's Board of Directors, as statutorily required.

The TTD Board receives bi-monthly financial status reports that include an analysis of budgeted versus actual revenues and expenses on a year-to-date basis. TTD's Finance Committee reviews bi-monthly financial statements, discusses activities and any concerns, and determines whether or not to recommend acceptance of the financial statements to the full Board. Other financial presentations occur throughout the year to aid the Board in understanding financial challenges and granting opportunities.

TTD's funding can be broken down as follows:

- Governmental Fund Activities (General Fund and Capital Improvement Program Fund) In FY23, 89.9% of total governmental fund revenues were generated by federal funding, 0.6% from state funding, 2.9% from local contributions, 1.9% from administrative fees, 3.4% from Rental Car Mitigation Fees (RCMF), and 1.3% from Miscellaneous revenues.
- Business Type Activities (Transit Operations and Parking Systems) – In FY23, 42.2% of total business type revenues were generated by federal funding, 42.5% by state funding, 4.4% from local contributions, 3.6% from miscellaneous revenue and 7.3% from charges for services.

### **Long-Term Planning**

The Transit Master Plan (TMP) is a detailed long-range, 20-year plan focused on the capital improvements and transit services needed to provide a robust transit network that will reduce seven million vehicle trips yearly/annually when fully implemented. The plan focuses first on developing a seamless transit system throughout the entire Basin—from the City of South Lake Tahoe and the US50 Corridor north to Truckee and the I-80 Corridor. The TMP then focuses on developing transit connectivity to the drive-up markets of northern California and Nevada so that visitors, commuters, and residents have the choice of traveling without their personal vehicles. The TMP was developed by TTD as an implementation plan, aligned with the Regional Transportation Plan adopted by TRPA in April 2017. The TMP was adopted in June 2017.

The second TTD effort on long-term implementation planning is the Linking Tahoe Corridor Connection Plan (LTCCP), which is based on the approach and success of TTD's SR28 Corridor Management Plan. The SR28 planning effort introduced the idea of seeking and developing more comprehensive corridor transportation solutions to address corridor needs. In doing so, it meant securing the agreement of thirteen affected management agencies and working with the public. With this model in mind, TTD took the same approach to the rest of the Basin to focus and accelerate the implementation of needed improvements. TTD organized the Basin into six corridor segments for use in the plan development. The LTCCP provides insight and direction for the next level of implementation development. It was adopted by the TTD Board in September 2017.

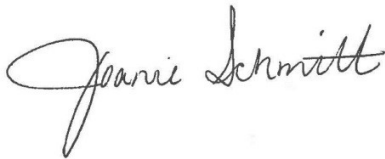
A third planning element for TTD is the Short-Range Transit Plan (SRTP), a detailed five-year plan which acknowledges that TTD must, first and foremost, establish a solid foundation upon which a great transit system can grow. This plan was developed by TTD as an implementation plan, or five-year installment plan, that aligns with the update of the Regional Transportation Plan, the TMP, and the LTCCP. Updates to the SRTP are underway and the Plan is expected to be adopted in FY24.

### Acknowledgements

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedicated efforts of the entire financial department. I would like to especially thank Leslie Conard, Daniel May and Tiffany Harrison for their outstanding work in preparation for the audit. I also want to thank Carl Hasty, George Fink, Jim Marino and Judi Allen for their assistance with the preparation of this document. Their professionalism, dedication to excellence, and efficiency made this report possible.

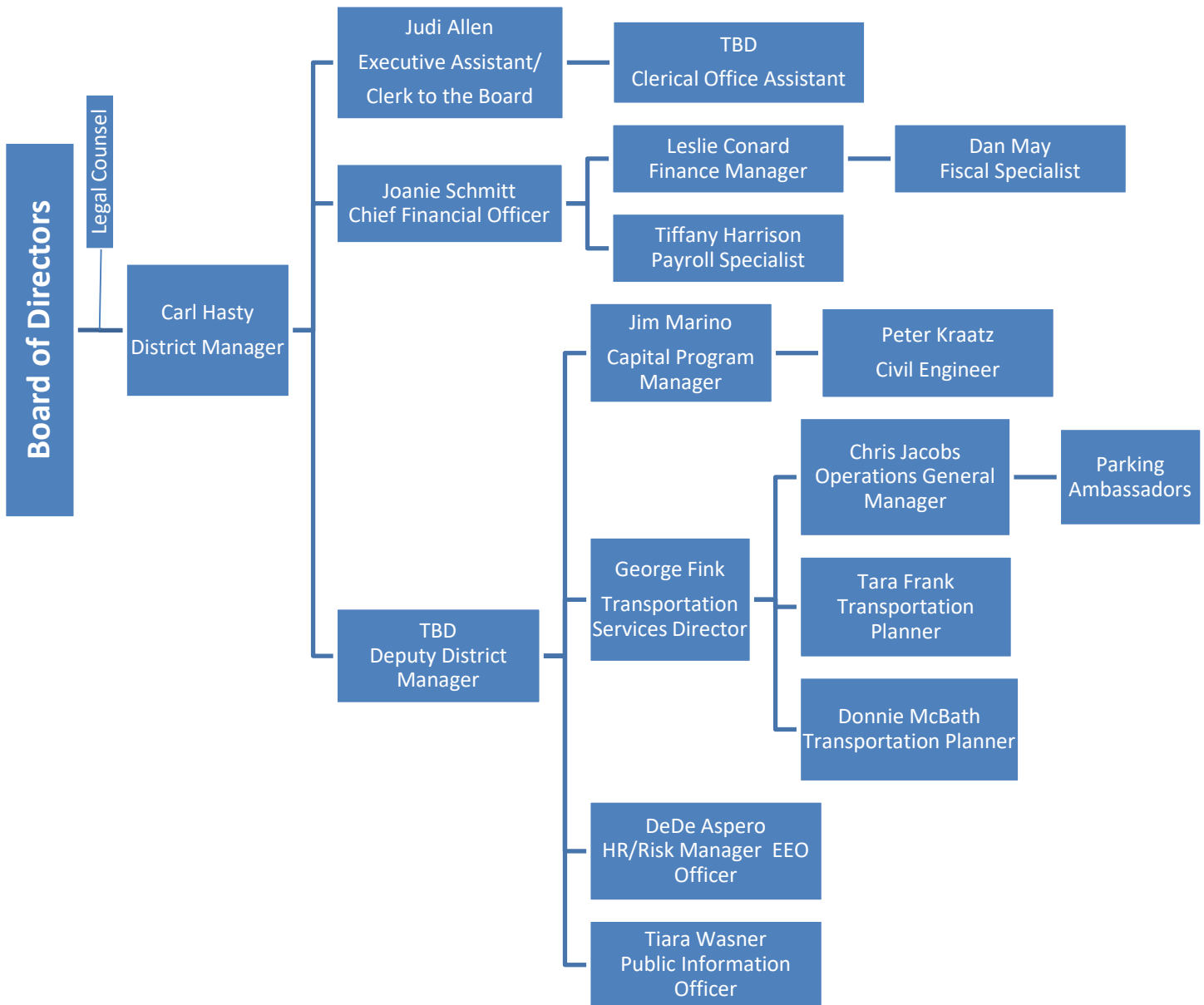
TTD also thanks the Board's Finance Committee for their continued support in planning and conducting the financial operations of TTD in a responsible manner. Additionally, appreciation is extended to Davis Farr, LLP for their guidance and professional assistance in the preparation of this report.

Respectfully submitted,

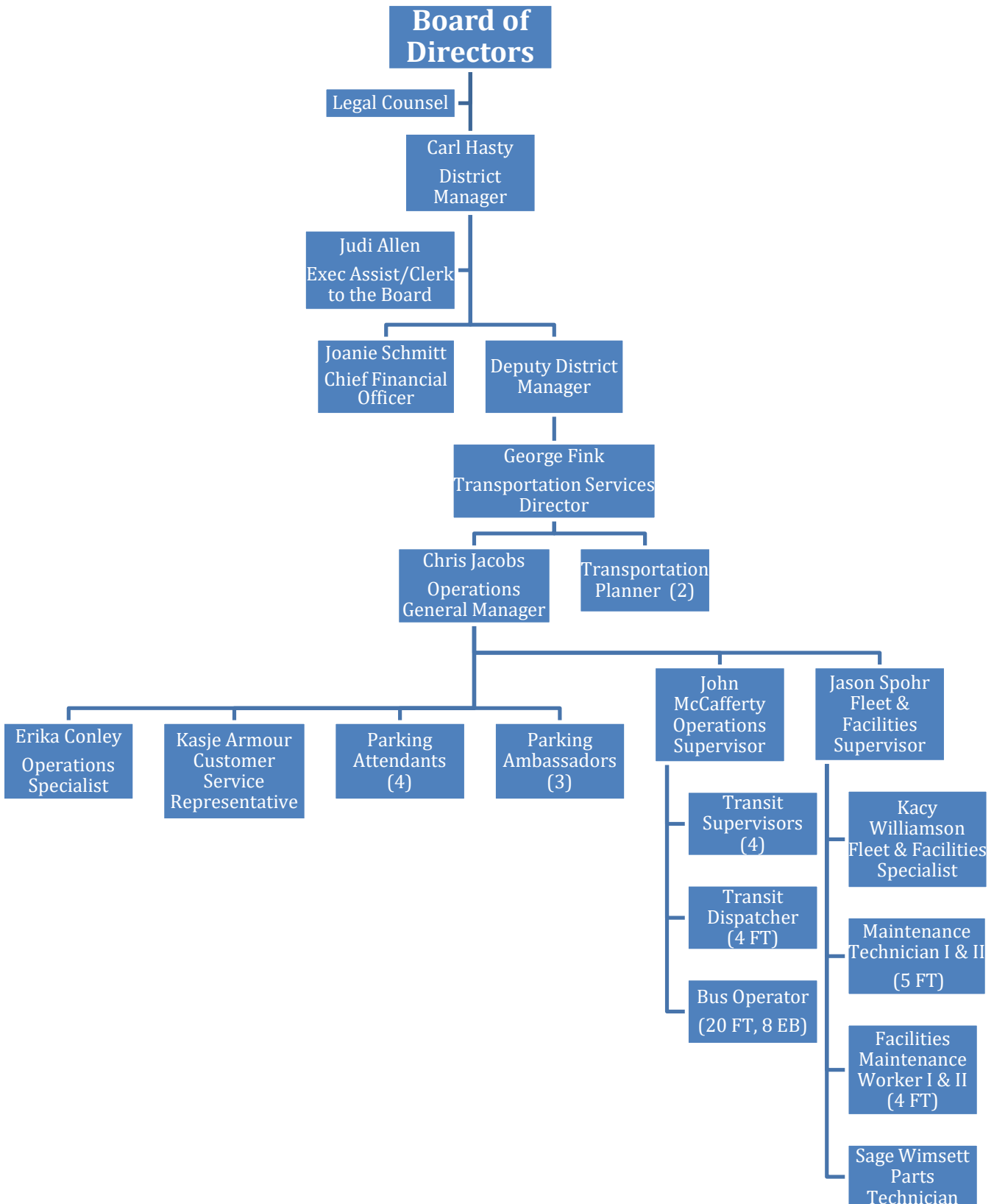
A handwritten signature in cursive script that reads "Joanie Schmitt". The signature is written in black ink and is positioned above the printed name and title.

Joanie Schmitt  
Chief Financial Officer

*Tahoe Transportation District  
Administrative Organization Chart*



*Tahoe Transportation District*  
*Transit Operations Organization Chart*





*Tahoe Transportation District**Board of Directors*

Alexis Hill (Primary) & Mariluz Garcia (Alternate)  
*Chair, Washoe County*

Lori Bagwell (Primary)  
*Carson City*

Cody Bass (Primary) & John Friedrich (Alternate)  
*City of South Lake Tahoe*

Brian Bigley (Primary) & Ryan Smith (Alternate)  
*Vice Chair, Member at Large, representing public and private transit services in the Basin*

Andy Chapman (Primary)  
*Truckee-North Tahoe Transportation Management Association*

Kyle Davis  
*Nevada Governor Appointee*

Jessica Diss (Primary) & Vince Hoenigman (Alternate)  
*Tahoe Regional Planning Agency Appointee*

Cindy Gustafson (Primary) & Stephanie Holloway (Alternate)  
*Placer County*

Nick Speal  
*California Governor Appointee*

Brooke Laine (Primary) & Wendy Thomas (Alternate)  
*El Dorado County*

Wesley Rice (Primary) & Sharla Hales (Alternate)  
*Douglas County*

Raymond Suarez (Primary) & Steve Teshara (Alternate)  
*South Shore Transportation Management Association*

Susan Takhar  
*California Department of Transportation (Ex-Officio)*

Sondra Rosenberg  
*Nevada Department of Transportation (Ex-Officio)*

*Finance Committee*

Lori Bagwell  
*Chair, Carson City*

Alexis Hill  
*Washoe County*

Kyle Davis  
*Nevada Governor Appointee*

Raymond Suarez  
*South Shore Transportation Mgt Assoc.*

*Tahoe Transportation District*

**Management Team**

Carl Hasty  
*District Manager*

Jim Marino  
*Capital Program Manager*

Joanie Schmitt  
*Chief Financial Officer*

Leslie Conard  
*Finance Manager*

DeDe Aspero  
*Human Resources & Risk Manager*

George Fink  
*Transportation Services Director*

Chris Jacobs  
*Operations General Manager*

Judi Allen  
*Executive Assistant / Clerk to the Board*

*Finance Team*

Joanie Schmitt  
*Chief Financial Officer*

Leslie Conard  
*Finance Manager*

Tiffany Harrison  
*Payroll Specialist*

Dan May  
*Fiscal Specialist*



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**Tahoe Transportation District  
Nevada**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

## FINANCIAL SECTION

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## **Independent Auditor's Report**

Board of Directors  
Tahoe Transportation District  
Stateline, Nevada

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of and for the year June 30, 2023, and the related notes to the financial statements, which collectively comprise Tahoe Transportation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Tahoe Transportation District 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.

#### ***Emphasis of Matter***

During the year ended June 30, 2023, Tahoe Transportation District implemented Governmental Accounting Standards Board (GASB) Statement No. 96. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

Tahoe Transportation District's 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 Tahoe

Board of Directors  
Tahoe Transportation District

Transportation District's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***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 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, 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 Tahoe Transportation District'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 Tahoe Transportation District'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* and the *General Fund budgetary comparison schedule* 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 auditing standards generally accepted in the United States of America, 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

Board of Directors  
Tahoe Transportation District

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 Tahoe Transportation District's basic financial statements. The *budgetary comparison schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *budgetary comparison schedules* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *budgetary comparison 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 Comprehensive Financial Report. The other information comprises the *introductory section* and *statistical section* but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 November 17, 2023 on our consideration of Tahoe Transportation District'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 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 Tahoe Transportation District's internal control over financial reporting and compliance.



Irvine, California  
November 17, 2023

**TAHOE TRANSPORTATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

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The following Management's Discussion and Analysis (MD&A) of TTD's activities and financial performance provides the reader with an introduction and overview to the basic financial statements for the year ended June 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 TTD's financial statements, which follow this discussion.

**FINANCIAL HIGHLIGHTS**

- **Net Position:** The total assets of TTD exceeded its total liabilities at the close of Fiscal Year 2022-2023 (FY23) by \$12,244,206 (net position). Of this amount, \$4,283,115 is unrestricted, \$1,458,391 is restricted for transit operations/capital and \$6,502,700 is net investment in capital assets.
- **Changes in Net Position:** TTD's total net position increased \$969,055 or 8.6% during the fiscal year, primarily due to purchasing two Proterra overhead chargers, a pedestal charger, final payment for three Proterra electric buses, a 2022 Davey Coach Turtle Top Cutaway, a 2022 Toyota Rav-4 service vehicle, and miscellaneous equipment in the business-type activities.
- **Governmental Funds:** On June 30, 2023, TTD's governmental funds reported combined ending fund balances of \$889,036, an increase of \$13,057 from prior year. Approximately 90.5% of the ending balance amount, or \$804,317 is available for spending at TTD's discretion (Unassigned fund balance).
- **Long-Term Liabilities:** TTD's total long-term debt increased by \$180,171 or 112% during the fiscal year. The liability arises from employees' accrued time off, estimation of insurance expenses on insurance claims incurred, but not settled as of June 30, 2023 and recording subscription liability per GASB 96. TTD does have a \$1,000,000 line of credit with Nevada State Bank, which is utilized throughout the year and the balance on June 30, 2023 was \$0.
- **General Fund:** On June 30, 2023, the unassigned fund balance of the General fund was \$804,317. This represents a decrease of \$4,269 or 0.5%, from prior year. Assigned funds increased by \$25,807 to \$72,413.
- **Proprietary Funds:** On June 30, 2023, the unrestricted fund balance of the proprietary funds was \$3,430,297. This represents an increase of \$531,406 or 18.3%, from prior year. The restricted fund balance decreased by \$448,716 to \$1,458,391 and will be used towards future transit operating, including planning and capital expenses.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to TTD's basic financial statements for the fiscal year ended June 30, 2023. The basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements, along with supplementary information.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of TTD's finances on a full accrual basis in a manner similar to a private-sector business.



**TAHOE TRANSPORTATION DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

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The statement of net position presents the financial position of TTD, including its capital assets and long-term liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of TTD is improving or deteriorating.

The statement of changes in net position presents TTD's revenues and expenses for each of TTD's programs and explains in detail the change in net position for the year. The amounts in these statements are separated into Governmental Activities and Business-type Activities. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that may result in cash flows or expenses in future fiscal periods.

Governmental Activities are activities related to TTD's General Government and the Capital Improvement Program. TTD is principally supported by governmental revenues, including federal and state grants, along with private sector contributions.

Business-type Activities are activities related to TTD's enterprise fund for transit and parking system operations. Transit operations are principally supported by governmental revenues, including federal grants, local government sources, and TDA funding in California. Non-government sources include private sector contributions and farebox revenues collected from passengers, although TTD offered a zero-fare program in FY23. Parking system operations relied on revenues collected from the meters and non-compliance fees and were used for operational expenses, with excesses being saved mainly for capital improvements (repairs and maintenance) to the parking facility or other capital projects along the SR28 corridor.

**Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. TTD, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As mentioned earlier, TTD utilizes two governmental funds, General and Capital Improvement Program, and two enterprise funds, Transit Operations and Parking System Operations.

*Governmental Funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements described above. However, unlike the government-wide financial statements, the 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. This fund is reported using the *modified accrual* accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the TTD's general government operations. Governmental fund information is useful in evaluating the government's financial resources that can be spent in the near future to finance TTD's programs.

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 TTD's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**TAHOE TRANSPORTATION DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

*Proprietary Funds* consists of enterprise funds and internal service funds. TTD only uses enterprise funds, which are used to report on transit and parking system operations.

**Notes to Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

**Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including budget comparison data for the General and Capital Improvement Program (CIP) funds. Other supplementary information has also been provided, including the comparison of the Transit Operations and Parking Systems budgets to actual expenses incurred.

**Government-wide Financial Analysis**

As noted previously, net position may serve over time as a useful indicator of a government's financial position. Table 1 provides a summary that compares TTD's net position at FY 23 and FY 22.

**TABLE 1 - NET POSITION**

| Tahoe Transportation District                           |                                |                   |                                 |                      |                      |                      |
|---------------------------------------------------------|--------------------------------|-------------------|---------------------------------|----------------------|----------------------|----------------------|
| Net Position                                            |                                |                   |                                 |                      |                      |                      |
| June 30, 2023 and 2022                                  |                                |                   |                                 |                      |                      |                      |
|                                                         | <i>Governmental Activities</i> |                   | <i>Business-type Activities</i> |                      | <i>Total</i>         |                      |
|                                                         | FY2023                         | FY2022            | FY2023                          | FY2022               | FY2023               | FY2022               |
| <b>Net Position - Governmental Activities</b>           |                                |                   |                                 |                      |                      |                      |
| Current and other Assets                                | \$ 1,336,836                   | \$ 1,114,834      | \$ 5,472,172                    | \$ 5,395,172         | \$ 6,809,008         | \$ 6,510,006         |
| Capital Assets, Net                                     | 0                              | 0                 | 6,589,294                       | 5,628,928            | 6,589,294            | 5,628,928            |
| Total Assets                                            | \$ 1,336,836                   | \$ 1,114,834      | \$ 12,061,466                   | \$ 11,024,100        | \$ 13,398,302        | \$ 12,138,934        |
| Current Liabilities and Other                           | \$ 447,800                     | \$ 238,855        | \$ 365,288                      | \$ 464,091           | \$ 813,088           | \$ 702,946           |
| Long-term Liabilities                                   |                                |                   |                                 |                      |                      |                      |
| Due within one year                                     | \$ 9,054                       | \$ 8,938          | \$ 134,510                      | \$ 24,363            | \$ 143,564           | \$ 33,301            |
| Due beyond one year                                     | 27,164                         | 26,816            | 170,280                         | 100,720              | 197,444              | 127,536              |
| Total Liabilities                                       | \$ 484,018                     | \$ 274,609        | \$ 670,078                      | \$ 589,174           | \$ 1,154,096         | \$ 863,783           |
| Investment in Capital Assets                            | \$ -                           | \$ -              | \$ 6,502,700                    | \$ 5,628,928         | \$ 6,502,700         | \$ 5,628,928         |
| Restricted for Transit Operations and Capital Purchases |                                |                   | 1,458,391                       | 1,907,107            | 1,458,391            | 1,907,107            |
| Unrestricted                                            | 852,818                        | 840,225           | 3,430,297                       | 2,898,891            | 4,283,115            | 3,739,116            |
| <b>Total Governmental Net Position</b>                  | <b>\$ 852,818</b>              | <b>\$ 840,225</b> | <b>\$ 11,391,388</b>            | <b>\$ 10,434,926</b> | <b>\$ 12,244,206</b> | <b>\$ 11,275,151</b> |

Current and Other Assets increased \$299,002 from the prior year. This was due primarily to TTD purchasing extended warranties on the Proterra buses, overhead chargers and the pedestal charger totaling \$256,800. The warranties were charged to the current asset "Prepays" in the transit fund and will be expensed in equal installments over five years.

Capital Assets increased \$960,366 arising in the business-type activities. In FY23, TTD's transit fund's capital assets increased with the purchase of two Proterra overhead chargers, a pedestal charger, final payment (20%) for three Proterra electric buses, one 2022 Davey Coach Turtle Top Cutaway, one 2022 Toyota Rav-4 service vehicle, and miscellaneous

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equipment. The additions totaled \$1,453,426, with reductions resulting from the disposal of four buses with a book value of \$0 and recording depreciation of \$582,324. In FY23, TTD implemented GASB 96 where multi-year subscriptions were recategorized to intangible assets and amortized over the life of the subscription. TTD's transit fund recorded \$163,048 in intangible assets and accumulated amortization of \$73,784.

Current Liabilities increased \$110,142 and can be mainly attributable to the CIP experiencing an increase in payables at year-end, while decreasing deferred revenue for advances on match towards capital grants.

Long-Term Liabilities increased \$180,171 and is attributable to increases in staff's unused accrued vacation at June 30, 2023; an increase of the estimate for possible expenses on insurance claims incurred, but not settled as of June 30, 2023; and subscription liability resulting from GASB 96 reporting requirements in the business-type activities.

Net Position increased \$969,055, or 8.6%, from the prior fiscal year, from \$11,275,151 at June 30, 2022 to \$12,244,206 at June 30, 2023.

The changes in net position could be referred to as the "bottom line" and result from the combination of revenues, expenses, and the release of assets from restrictions.

Table 2 provides a summary that compares TTD's change in net position at FY23 and FY22.

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**TABLE 2 – CHANGES IN NET POSITION**

Tahoe Transportation District  
Changes in Net Position  
June 30, 2023 and 2022

|                                            | <i>Governmental Activity</i> |                       | <i>Business-type Activity</i> |                      | <i>Total</i>         |                      |
|--------------------------------------------|------------------------------|-----------------------|-------------------------------|----------------------|----------------------|----------------------|
|                                            | FY 2023                      | FY 2022               | FY 2023                       | FY 2022              | FY 2023              | FY 2022              |
| <b>Revenues</b>                            |                              |                       |                               |                      |                      |                      |
| Charges for Services                       | \$ 46,650                    | \$ 44,133             | \$ 487,916                    | \$ 441,316           | \$ 534,566           | \$ 485,449           |
| Operating Grants & Contributions           | -                            | -                     | 5,975,390                     | 7,390,381            | 5,975,390            | 7,390,381            |
| Capital Grants & Contributions             | 2,288,907                    | 4,689,716             |                               |                      | 2,288,907            | 4,689,716            |
| Other Revenues                             | 84,659                       | 52,533                | 246,562                       | 128,162              | 331,221              | 180,695              |
| Fees                                       | 85,552                       | 93,962                |                               |                      | 85,552               | 93,962               |
| <b>Total Revenues</b>                      | <b>\$ 2,505,768</b>          | <b>\$ 4,880,344</b>   | <b>\$ 6,709,868</b>           | <b>\$ 7,959,859</b>  | <b>\$ 9,215,636</b>  | <b>\$ 12,840,203</b> |
| <b>Expenses</b>                            |                              |                       |                               |                      |                      |                      |
| Charges for Services                       | \$ -                         | \$ -                  | \$ 231,560                    | \$ 236,700           | \$ 231,560           | \$ 236,700           |
| Operating Grants                           | -                            | -                     | 7,188,794                     | 6,899,218            | 7,188,794            | 6,899,218            |
| Capital Grants                             | 626,868                      | 751,367               |                               |                      | 626,868              | 751,367              |
| Other Expenses                             | 199,359                      | 176,944               |                               |                      | 199,359              | 176,944              |
| <b>Total Expenses</b>                      | <b>\$ 826,227</b>            | <b>\$ 928,311</b>     | <b>\$ 7,420,354</b>           | <b>\$ 7,135,918</b>  | <b>\$ 8,246,581</b>  | <b>\$ 8,064,229</b>  |
| <b>Net Revenues from Expenses</b>          | <b>\$ 1,679,541</b>          | <b>\$ 3,952,033</b>   | <b>\$ (710,486)</b>           | <b>\$ 823,941</b>    | <b>\$ 969,055</b>    | <b>\$ 4,775,974</b>  |
| <b>Transfers</b>                           |                              |                       |                               |                      |                      |                      |
| Transfers In (Revenues)                    | \$ 79,982                    | \$ 315,206            | \$ 1,742,149                  | \$ 4,255,441         | \$ 1,822,131         | \$ 4,570,647         |
| Transfers Out (Expenses)                   | (1,746,930)                  | (4,260,019)           | (75,201)                      | (310,628)            | (1,822,131)          | (4,570,647)          |
| <b>Total Transfers</b>                     | <b>\$ (1,666,948)</b>        | <b>\$ (3,944,813)</b> | <b>\$ 1,666,948</b>           | <b>\$ 3,944,813</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Increase/(Decrease) in Net Position</b> | <b>\$ 12,593</b>             | <b>\$ 7,220</b>       | <b>\$ 956,462</b>             | <b>\$ 4,768,754</b>  | <b>\$ 969,055</b>    | <b>\$ 4,775,974</b>  |
| <b>Beginning Net Position</b>              | <b>\$ 840,225</b>            | <b>\$ 833,005</b>     | <b>\$ 10,434,926</b>          | <b>\$ 5,666,172</b>  | <b>\$ 11,275,151</b> | <b>\$ 6,499,177</b>  |
| <b>Ending Net Position</b>                 | <b>\$ 852,818</b>            | <b>\$ 840,225</b>     | <b>\$ 11,391,388</b>          | <b>\$ 10,434,926</b> | <b>\$ 12,244,206</b> | <b>\$ 11,275,151</b> |

In FY23, TTD's revenues decreased by \$3,624,567, expenses increased by \$182,352, and the net position increased by \$969,055 from FY22.

Our analysis focuses on the changes to the net position of TTD's governmental and business-type activities for FY23 and FY22.

**Governmental Activities**

TTD's governmental activities net position increased \$12,593 from \$840,225 at June 30, 2022 to \$852,818 at June 30, 2023. This increase was primarily due to TTD's general fund receiving \$215,077 in rental car mitigation fees, administrative fees, and miscellaneous revenue including interest and contributions; while expending \$204,141, which included the required match for the CIP Surface Transportation Program grant funds for the Recreational Travel Management Project. The CIP fund increase of \$1,657 resulted from interest earned, net fees, on grant match advances.

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**Business-type Activities**

TTD's business-type activities net position increased by \$956,462 from \$10,434,926 at June 30, 2022 to \$11,391,388 at June 30, 2023. This increase was primarily due to:

- the transfer of \$1,453,565 in capital assets and equipment from the CIP fund to the transit fund,
- the transfer from the CIP fund to the transit fund of \$288,584 in equipment valued under \$5,000 and not depreciated,
- the transfer of \$75,201 in TDA funds for grant matches from the transit fund to the CIP fund,
- receiving \$21,415 in charges for services for the sale of solar renewal energy certificates applied to transit farebox in the transit fund,
- receiving \$5,943,096 in operating grants and contributions, while expending \$7,188,794, including depreciation and amortization in the transit fund,
- receiving \$271,725 in unrestricted contributions, insurance claims (miscellaneous), interest and sale of fixed asset revenues in the transit fund, and
- Parking System revenue total of \$473,632, including interest while operating expenses totaled \$231,560.

**Financial Analysis of Governmental Funds**

As noted earlier, TTD uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of TTD's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing TTD's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of TTD's net resources available for spending at the end of the fiscal year.

In conformity with GASB Statement 34, TTD 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 considered a major fund. For FY23, there are two major funds in the Governmental Funds category for TTD, the General fund and the CIP fund. TTD did not have a non-major fund. The tables below present a comparison of the fund balance of each of these two funds between FY23 and FY22, as well as a consolidated comparison for the same time period.

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**TABLE 3– GOVERNMENTAL FUNDS**

Tahoe Transportation District  
Governmental Funds  
Summary Statement of Revenues, Expenditures and Changes in Fund Balances  
June 30, 2023 and 2022

|                                                           | General Fund |            |                       | CIP Fund     |              |                       | Total Governmental Funds |              |                       |
|-----------------------------------------------------------|--------------|------------|-----------------------|--------------|--------------|-----------------------|--------------------------|--------------|-----------------------|
|                                                           | FY2023       | FY2022     | Increase / (Decrease) | FY2023       | FY2022       | Increase / (Decrease) | FY2023                   | FY2022       | Increase / (Decrease) |
| <b>Governmental Funds</b>                                 |              |            |                       |              |              |                       |                          |              |                       |
| Total Revenues                                            | \$ 215,077   | \$ 188,724 | \$ 26,353             | \$ 2,290,691 | \$ 4,691,620 | \$(2,400,929)         | \$ 2,505,768             | \$ 4,880,344 | \$(2,374,576)         |
| Total Expenditures                                        | 198,896      | 182,606    | 16,290                | 2,080,432    | 4,596,501    | (2,516,069)           | 2,279,328                | 4,779,107    | (2,499,779)           |
| Excess (deficiency) of revenues over (under) expenditures | 16,181       | 6,118      | 10,063                | 210,259      | 95,119       | 115,140               | 226,440                  | 101,237      | 125,203               |
| Other Funding Sources                                     | (4,781)      | (4,578)    | (203)                 | (208,602)    | (95,101)     | (113,501)             | (213,383)                | (99,679)     | (113,704)             |
| Change in fund balance                                    | 11,400       | 1,540      | 9,860                 | 1,657        | 18           | 1,639                 | 13,057                   | 1,558        | 11,499                |
| Fund balance at beginning of year                         | 874,343      | 872,803    | 1,540                 | 1,636        | 1,618        | 18                    | 875,979                  | 874,421      | 1,558                 |
| Fund balance at end of year                               | \$ 885,743   | \$ 874,343 | \$ 11,400             | \$ 3,293     | \$ 1,636     | \$ 1,657              | \$ 889,036               | \$ 875,979   | \$ 13,057             |

**TABLE 4– GOVERNMENTAL FUNDS BALANCE**

Tahoe Transportation District  
Governmental Funds  
Fund Balance  
June 30, 2023

|                                                                                    | General Fund |            |                       | CIP Fund |          |                       | Total Governmental Funds |            |                       |
|------------------------------------------------------------------------------------|--------------|------------|-----------------------|----------|----------|-----------------------|--------------------------|------------|-----------------------|
|                                                                                    | FY 2023      | FY 2022    | Increase / (Decrease) | FY 2023  | FY 2022  | Increase / (Decrease) | FY 2023                  | FY 2022    | Increase / (Decrease) |
| <b>Governmental Funds</b>                                                          |              |            |                       |          |          |                       |                          |            |                       |
| Nonspendable                                                                       | \$ 12,306    | \$ 20,757  | \$ (8,451)            | \$ -     | \$ 30    | \$ (30)               | \$ 12,306                | \$ 20,787  | \$ (8,481)            |
| Assigned to                                                                        |              |            |                       |          |          |                       |                          |            |                       |
| District Manager severance package per employment contract/Future project expenses | 69,120       | 45,000     | 24,120                | 3,293    | 1,606    | 1,687                 | 72,413                   | 46,606     | 25,807                |
| Unassigned                                                                         | 804,317      | 808,586    | (4,269)               | -        | -        | -                     | 804,317                  | 808,586    | (4,269)               |
| Total Fund Balances                                                                | \$ 885,743   | \$ 874,343 | \$ 11,400             | \$ 3,293 | \$ 1,636 | \$ 1,657              | \$ 889,036               | \$ 875,979 | \$ 13,057             |

In FY23, TTD's governmental funds did not have a designated funding source. The General fund relies heavily on contributions received from outside parties; fees collected from the Rental Car Mitigation Program, which is a daily fee placed on rental cars rented within the Tahoe Basin; and Administrative Fees, including 10% of all meter and non-compliance revenue from the Parking System program.

The CIP fund relies heavily on capital grant funds, along with local and state contributions that are project specific. The CIP fund decreased by 51.2% in revenues and 54.7% in expenditures (reimbursement programs). Some funding sources continued from FY22 (and earlier) into FY23, new funding sources were awarded, while others were completed and closed out. A brief recap of projects and costs incurred is as follows:

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- The US50/South Shore Community Revitalization Project continued with efforts to develop final design, public outreach, and right of way activities. Project costs totaled \$108,494.
- Recreation Travel Management Project Phase II continued in FY23. The program scope is the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Project costs totaled \$22,870.
- The Tahoe Basin Multi-Jurisdictional Hazard Mitigation Plan Project continued during FY23. The plan will assess the natural, technological, and human-caused risks to regional infrastructure and reduce the potential impact of the hazards by creating mitigation strategies in order to create a safer, more resilient community. Total costs incurred \$73,406
- The Incline Village Mobility Hub Project Concept and Site Assessment project will determine a suitable site for a mobility hub and has incurred \$125,057 in FY23.
- Maintenance and Administration Facility Master Plan and feasibility study that will include the development of final site evaluation criteria began in FY23. Costs totaled \$49,725.
- TTD's Zero Emission Conversion project will develop a zero emission bus fleet conversion plan for TTD in order to facilitate the 100% conversion of TTD's current fleet of internal combustion vehicles to zero emission buses by 2040. Costs incurred during FY23 totaled \$1,142.
- SR28 Tahoe East Shore Trailhead Parking Improvements which includes an additional 30 plus parking spaces, a connecting pedestrian path, signage and water quality improvements. Costs incurred during FY23 totaled \$10,898.
- SR28 Central Corridor Chimney Beach to Secret Harbor project includes preliminary engineering for parking, transit, trail and safety improvements. Costs incurred during FY23 totaled \$23,813.
- Purchases of transit assets and equipment including two overhead chargers, one pedestal charger, final payments (20%) on three Proterra electric buses, one 2022 Davey Coach Turtle Top cutaway bus, one 2022 Toyota Rav-4 service vehicle, Proterra warranties and various equipment including one pressure washer, one Proterra diagnostic tool, a evaporative cooler, security cameras, 35 PV stops (security lighting and signage at bus stops), five *automated external defibrillators and miscellaneous parts*. Costs totaled \$1,742,149, net equipment that was transferred to the transit fund's equipment under \$5,000 of \$288,584.
- Professional services used for transit operation projects that were not transferred to the transit fund totaled \$211,367 and were mainly comprised of labor on the inspections and installation of the Proterra chargers.
- TTD received four 2007 El Dorado buses from Paratransit Inc. which have no existing federal life and are valued at \$0. TTD had previously been renting the buses for \$1 each per month.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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TTD's governmental funds combined fund balance increased \$13,057 or 1.49% from the prior year. Approximately 90.5% or \$804,317 is unassigned and available to meet TTD's ongoing obligations.

The General fund is the chief operating fund for TTD. As a measure of the General fund's liquidity, it may be useful to compare the General fund's unassigned fund balance of \$804,317 to the total fund expenditures of \$198,896, which represents 404.3% of the General fund expenditures.

The fund balance in the General fund increased \$11,400 from the prior year. This increase was due to the General fund receiving \$215,077 in revenues, less \$4,781 in match required for CIP grants in 'Other Funding Sources,' while expending \$198,896 net of inter-fund reimbursements.

**Governmental Fund Budgets**

**TABLE 5 – GOVERNMENTAL BUDGET VS ACTUAL**

**Tahoe Transportation District**  
**General Fund**  
**Summary Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended June 30, 2023**

|                                                              | <i>General Fund</i> |              |            |            |
|--------------------------------------------------------------|---------------------|--------------|------------|------------|
|                                                              | Original Budget     | Final Budget | Actual     | Variance   |
| <b>Governmental Funds</b>                                    |                     |              |            |            |
| Total Revenues                                               | \$ 197,600          | \$ 220,847   | \$ 215,077 | \$ (5,770) |
| Total Expenditures                                           | 317,626             | 263,209      | 198,896    | 64,313     |
| Excess (deficiency) of revenues<br>over (under) expenditures | (120,026)           | (42,362)     | 16,181     | 58,543     |
| Other Funding Sources                                        | (5,297)             | (5,297)      | (4,781)    | 516        |
| Change in fund balance                                       | (125,323)           | (47,659)     | 11,400     | 59,059     |
| Fund balance at beginning of year                            | 874,343             | 874,343      | 874,343    | 0          |
| Fund balance at end of year                                  | \$ 749,020          | \$ 826,684   | \$ 885,743 | \$ 59,059  |

The General fund experienced decreases in revenues and decreases in expenditures from what was budgeted for FY23:

- Actual revenues came in lower than projected by \$5,770 and resulted primarily from Rental Car Mitigation Fees being lower than estimated.
- Actual expenditures came in lower than projected by \$64,313 and are mainly attributable to costs being budgeted for higher personnel costs and lower inter-fund reimbursements.



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The detailed General fund comparison schedules can be found in the required supplementary information immediately following the notes to the basic financial statements in this report.

**Proprietary Funds**

TTD's Proprietary funds are comprised of two enterprise funds - the Transit Operations Fund and Parking System Operations Fund.

Transit operations are funded with federal grants (45.4%), state grants (45.7%) local contributions (4.8%), services (0.3%), and miscellaneous revenue, including interest (3.8%). The grants are based on reimbursement of operational expenditures.

Parking System revenues are generated from parking meters and non-compliance fees (98.5%) and interest earned (1.5%). TTD serves as the administrator of this program and is compensated for its efforts, along with receiving an administrative fee of 10% of all revenues collected. Any revenues not used for the operations may be requested by other jurisdictions for capital projects or repairs and maintenance on existing projects along State Route 28.

The detailed transit operations and parking system funds comparison schedules can be found in the supplementary information immediately following the notes to the basic financial statements in this report.

The tables below present a comparison of the proprietary funds between FY23 and FY22.

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**TABLE 6 – PROPRIETARY FUNDS**

**Tahoe Transportation District  
Proprietary Funds  
Summary Statement of Revenues, Expenditures and Changes in Net Position  
June 30, 2023 and 2022**

| Proprietary Funds                                        | Transit Fund |             |                       | Parking Systems Fund |            |                       | Total Proprietary Funds |              |                       |
|----------------------------------------------------------|--------------|-------------|-----------------------|----------------------|------------|-----------------------|-------------------------|--------------|-----------------------|
|                                                          | FY2023       | FY2022      | Increase / (Decrease) | FY2023               | FY2022     | Increase / (Decrease) | FY2023                  | FY2022       | Increase / (Decrease) |
| Total Operating Revenues                                 | \$ 21,415    | \$ -        | 21,415                | \$ 466,501           | \$ 441,316 | 25,185                | \$ 487,916              | \$ 441,316   | 46,600                |
| Total Operating Expenditures                             | 7,188,794    | 6,899,218   | 289,576               | 231,560              | 236,700    | (5,140)               | 7,420,354               | 7,135,918    | 284,436               |
| Operating Income (Loss)                                  | (7,167,379)  | (6,899,218) | (268,161)             | 234,941              | 204,616    | 30,325                | (6,932,438)             | (6,694,602)  | (237,836)             |
| Total Nonoperating Revenues (Expenditures)               | 6,214,821    | 7,518,506   | (1,303,685)           | 7,131                | 37         | 7,094                 | 6,221,952               | 7,518,543    | (1,296,591)           |
| Income (Loss) before Capital Contributions and Transfers | (952,558)    | 619,288     | (1,571,846)           | 242,072              | 204,653    | 37,419                | (710,486)               | 823,941      | (1,534,427)           |
| Total Capital Contributions                              | 1,453,565    | 3,845,134   | (2,391,569)           | 0                    | 0          | 0                     | 1,453,565               | 3,845,134    | (2,391,569)           |
| Total Transfers                                          | 213,383      | 99,679      | 113,704               | 0                    | 0          | 0                     | 213,383                 | 99,679       | 113,704               |
| Change in Net Position                                   | 714,390      | 4,564,101   | (3,849,711)           | 242,072              | 204,653    | 37,419                | 956,462                 | 4,768,754    | (3,812,292)           |
| Net Position at beginning of year net GASB 96 Adjustment | 9,967,543    | 5,403,442   | 4,564,101             | 467,383              | 262,730    | 204,653               | 10,434,926              | 5,666,172    | 4,768,754             |
| Net Position at end of year                              | \$10,681,933 | \$9,967,543 | \$ 714,390            | \$ 709,455           | \$ 467,383 | \$ 242,072            | \$ 11,391,388           | \$10,434,926 | \$ 956,462            |

**Tahoe Transportation District  
Proprietary Funds  
Net Position  
June 30, 2023 and 2022**

| Proprietary Funds                              | Transit Fund |             |                       | Parking Systems Fund |            |                       | Total Fund    |              |                       |
|------------------------------------------------|--------------|-------------|-----------------------|----------------------|------------|-----------------------|---------------|--------------|-----------------------|
|                                                | FY2023       | FY2022      | Increase / (Decrease) | FY2023               | FY2022     | Increase / (Decrease) | FY2023        | FY2022       | Increase / (Decrease) |
| Net Position                                   |              |             |                       |                      |            |                       |               |              |                       |
| Net investment in capital assets               | 6,502,700    | 5,628,928   | 873,772               | 0                    | 0          | 0                     | 6,502,700     | 5,628,928    | 873,772               |
| Restricted for transit operations incl capital | 1,458,391    | 1,907,107   | (448,716)             |                      |            | -                     | 1,458,391     | 1,907,107    | (448,716)             |
| Unrestricted                                   | 2,720,842    | 2,431,508   | 289,334               | 709,455              | 467,383    | 242,072               | 3,430,297     | 2,898,891    | 531,406               |
| Total Net Position                             | \$10,681,933 | \$9,967,543 | \$ 714,390            | \$ 709,455           | \$ 467,383 | \$ 242,072            | \$ 11,391,388 | \$10,434,926 | \$ 956,462            |

**Transit Operations Fund**

As mentioned earlier, the net position of the transit fund at the end of the year amounted to \$10,681,933, an increase (change in net position) of \$714,390. Total program costs can be summarized as follows:

- Basic Operations, including Fixed Route and Commuter Bus totaled \$5,557,847.
- Paratransit, including ADA plus, totaled \$1,630,947.

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The governmental activities contributed \$1,666,948 in transfers and capital contributions for the following:

- Two Proterra overhead chargers totaling \$604,650.
- One Proterra pedestal charger totaling \$52,744.
- Proterra extended warranties on buses and chargers totaling \$256,800.
- Final payment (20%) on three Proterra buses totaling \$472,440. Previous payments of \$2,263,452 made in FY22 brought the total purchase to \$2,735,892.
- 2022 Davey Coach Turtle Top cutaway bus costing \$283,065.
- 2022 Toyota Rav-4 service vehicle costing \$30,540.
- Five AED's totaling \$8,523.
- One evaporative cooler totaling \$4,057.
- Proterra diagnostic tool totaling \$5,000.
- Security cameras totaling \$1,257.
- One pressure washer totaling \$5,126.
- Thirty-five PV stops (security lighting and signage at bus shelters) totaling \$11,762.
- Miscellaneous bus parts totaling \$6,185.
- TDA funds from the transit fund, totaling \$75,201, were utilized as grant match and netted with the capital outlay/transfers.

**Parking System Operations Fund**

The net position of the parking system fund at the end of the year amounted to \$709,455, an increase (change in net position) of \$242,072. Parking meter revenue totaled \$424,316, while non-compliance fee revenue totaled \$42,185. Interest earned totaled \$7,131. The fund incurred \$231,560 in services and supplies expenses.

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**Capital Assets**

Table 7 shows FY23 Capital Asset balances compared to FY22.

**TABLE 7 – CAPITAL ASSETS**

| Tahoe Transportation District<br>Capital Assets (Net of Depreciation)<br>June 30, 2022 and 2021 |                              |             |                               |                     |                     |                     |
|-------------------------------------------------------------------------------------------------|------------------------------|-------------|-------------------------------|---------------------|---------------------|---------------------|
|                                                                                                 | <i>Governmental Activity</i> |             | <i>Business-type Activity</i> |                     | <i>Total</i>        |                     |
|                                                                                                 | FY 2023                      | FY 2022     | FY 2023                       | FY 2022             | FY 2023             | FY 2022             |
| <b>Capital Assets</b>                                                                           |                              |             |                               |                     |                     |                     |
| Capital Assets, not depreciated                                                                 |                              |             |                               |                     |                     |                     |
| Land                                                                                            | \$ -                         | \$ -        | \$ 2,350,000                  | \$ 2,350,000        | \$ 2,350,000        | \$ 2,350,000        |
| Work In Progress                                                                                | 0                            | 0           | 0                             | 1,791,012           | 0                   | 1,791,012           |
| Capital Assets being amortized                                                                  |                              |             |                               |                     |                     |                     |
| Intangible Assets - Subscriptions, net                                                          | 0                            | 0           | 89,264                        | 0                   | 89,264              | 0                   |
| Capital Assets being depreciated                                                                |                              |             |                               |                     |                     |                     |
| Transit Equip incl buses, shelters, net                                                         | 0                            | 0           | 4,150,030                     | 1,487,916           | 4,150,030           | 1,487,916           |
| Total govt activity capital assets,<br>net depreciation and amortization                        | <u>\$ -</u>                  | <u>\$ -</u> | <u>\$ 6,589,294</u>           | <u>\$ 5,628,928</u> | <u>\$ 6,589,294</u> | <u>\$ 5,628,928</u> |
| Federalized/State portion of TTD Assets                                                         | \$ -                         |             | \$ 6,189,646                  |                     |                     |                     |

Overall, TTD's capital assets increased \$960,366 or 17.1% from \$5,628,928 on June 30, 2022 to \$6,589,294 on June 30, 2023. The increase consists of the following:

- Shifting FY22 installment payments of \$1,791,012 on the Proterra buses from Work In Progress (WIP) to Capital Assets being depreciated.
- In FY23, TTD implemented GASB 96, which is a statement by the Governmental Accounting Standards Board (GASB) that provides guidance on accounting and financial reporting best practices for subscription-based information technology arrangements. Multi-year subscriptions can now be found under "Intangible Assets" and total \$89,264 net amortization.
- Increases of \$2,662,114 in Capital Assets being depreciated are in part to the WIP transfer mentioned above, along with assets transferred from the CIP fund mentioned throughout this report.

The federalized/state portion of TTD's fleet totals \$6,189,646. Per FTA OMB Circular C-5010.1E, any disposition of rolling stock before the end of its service life requires prior FTA approval. FTA is entitled to its share of the remaining Federal interest. The Federal interest is determined by calculating the fair market value of the property immediately before the property is being removed from service before the end of its useful life. The Federal interest and the return to FTA is the greater of FTA's share of the unamortized value of the remaining service of life per unit, based on straight line depreciation of the original purchase price, or the Federal share of the sales price. Please see Note 3 of the Notes to Basic Financial Statement.

**TAHOE TRANSPORTATION DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

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**Long-term Liabilities**

TTD's long-term liabilities due beyond one year increased \$69,908 or 54.81% from \$127,536 on June 30, 2022 to \$197,444 on June 30, 2023. The increase is primarily due to possible future insurance claims increasing by \$62,010, subscriptions payable of \$6,633, and an increase of \$1,265 in employees accrued time off at June 30, 2023. For more information, please see Note 4 of the Notes.

TTD renewed the \$1,000,000 line of credit with Nevada State Bank in FY23. The balance due on June 30, 2023 was \$0. Please see Note 6 of the Notes.

TTD does not participate in either Nevada or California's pension plan programs. Rather, TTD pays 8% on gross wages to a Social Security Replacement Plan and an additional 4% to a 401(a) retirement plan for all non-represented employees. TTD matches 50% of the represented employees' elective contributions up to 3% in a 457(b) plan. All benefits are paid on the day payroll is issued. This plan is administered by Nationwide Mutual Insurance Company.

**Factors Bearing on TTD's Future**

The key assumptions in the revenue and expenditure forecast for upcoming fiscal years are:

1. TTD was included in the State of Nevada's FY24 biennial budget for \$330,000 in FY24 and \$343,200 in FY25 for the General Fund.
2. TTD received confirmation that Placer County, Washoe County, Douglas County, Carson City and El Dorado County will support TTD's overall transportation regional program by pledging a total of \$175,000 towards the General Fund.
3. TTD Board gave approval to hire a Deputy District Manager in FY24. TTD will be utilizing Washoe County's advance of \$15,100 for recruitment and partial funding of this position.
4. TTD was awarded \$5.1 million in an FTA 5307 CARES grant, which is being used for transit operations in FY21 through FY24. Balance remaining on June 30, 2023: \$112,865.
5. TTD was awarded \$797,953 in an FTA 5307 American Rescue Plan grant, which were used for transit operations in FY23 and FY24. Balance as of June 30, 2023: \$112,501.
6. TTD was awarded \$265,984 in an FTA 5307 American Rescue Plan grant, which will be used for preventative maintenance/transit capital expenditures in FY24. Balance remaining on June 30, 2023: \$265,984.
7. TTD was awarded \$4.3 million in FTA 5307 grants resulting from Fixing America's Surface Transportation Act "FAST Act" for urban transit operations, forecasted to be used by FY26.
  - i. \$1.7 million from FFY23
  - ii. \$1.6 million from FFY22
  - iii. \$1.3 million from FFY21
  - iv. \$1.4 million from FFY20

**TAHOE TRANSPORTATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

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8. TTD was awarded \$2 million in FTA 5307 grants resulting from FAST Act for preventive maintenance/transit capital expenditures through FY26.
  - i. \$575 thousand from FFY23
  - ii. \$543 thousand from FFY22
  - iii. \$448 thousand from FFY21
  - iv. \$472 thousand from FFY20
  
9. TTD was awarded an NDOT FTA 5311 grant totaling \$3.6 million that was used in FY22 and through the first quarter of FY24 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$1.4 million provided by TDA funding. Balance remaining on June 30, 2023: \$1,585,453. Staff anticipates spending \$300,000 in FY24.
  
10. TTD was awarded an NDOT FTA 5311 grant totaling \$1.6 million to be used in FY24 and through the first quarter of FY25 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$596 thousand will be provided by TDA funding. Balance remaining on June 30, 2023: \$1.6 million.
  
11. TTD was awarded and has remaining balances of \$832 thousand in FTA 5339 UZA grants resulting from the FAST Act for capital expenses, mainly for the electrification of fleet and facilities, forecasted to be used in FY24 through FY26. Balances remaining at June 30, 2023:
  - i. \$187 thousand from FFY23
  - ii. \$162 thousand from FFY22
  - iii. \$149 thousand from FFY21
  - iv. \$108 thousand from FFY20
  - v. \$186 thousand from FFY19
  - vi. \$16 thousand from FFY18
  - vii. \$24 thousand from FFY17
  
12. TTD is expected to receive California TDA funding totaling \$2.2 million for FY24 transit operations, planning and capital expenditures. TTD may amend the FY24 application if a revenue sharing agreement to support additional microtransit services within the California portion of the South Shore is agreed upon. This possibility will be discussed at an upcoming TTD Board meeting as part of the public input process prior to a formal decision for the SRTP.
  
13. TTD was successful in programming \$2 million in FTA 5307 CMAQ funding through TRPA for transit operations, including the Free Fare program.
  
14. TTD was successful in obtaining one low emission – no emission competitive grant totaling \$3.4 million for the purchase of four low-no (hybrid) buses. The project is expected to be completed in FY25.
  
15. TTD has been awarded \$162 thousand in FTA 5310 funds having the following balances as of June 30, 2023;
  - i. \$64 thousand FFY23
  - ii. \$63 thousand FFY21
  - iii. \$35 thousand FFY19

**TAHOE TRANSPORTATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

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16. TTD received a \$300,000 grant from El Dorado County to be applied towards transit operation of the ADA plus routes in El Dorado County. Remaining balance as of June 30, 2023: \$38,589.
17. TTD was awarded a STBG grant through NDOT in the amount of \$202 thousand, which will be matched with \$11 thousand of TDA funds for the Incline Village Mobility Hub Project Concept and Site Assessment. Balance remaining on June 30, 2023: \$79,788.
18. TTD was awarded a STBG grant through NDOT in the amount of \$678,300, which will be matched with \$35,666 from Douglas County Mitigation funds for the Maintenance and Administration Facility Plan and Feasibility Study. Balance remaining on June 30, 2023: \$631,067
19. TTD will make a determination on using the remaining balance of \$74,281 from an FTA 5339 grant for the Incline Village Mobility Hub, once a site is determined through the site assessment process.
20. TTD received two NDOT FTA 5339 grants in the amount of \$1,870,000 for the purchase of four buses and matched with \$330,000 of TDA funds. The buses were delivered in October 2023.
21. TTD received an NDOT FTA 5339 grant in the amount of \$2,886,600 for four diesel buses, four passenger vans, one service vehicle, transit stop improvements, along with various equipment. The grant will be matched using \$400,000 in FY22 TDA funds that were originally targeted for the Phoenix bus purchases, that were cancelled in FY23. An additional \$176,110 of FY24 TDA funds have been reserved to complete the project.
22. TTD was awarded a STBG grant, through NDOT, in the amount of \$2.4 million for the SR28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail and Safety Improvements. Balance remaining on June 30, 2023: \$2,332,033.
23. TTD was awarded a NDOT Transportation Alternatives Program grant of \$1.2 million and a NDOT Highway Improvement Program grant in the amount of \$251 thousand for SR28 North Parking, Sidewalk and Water Quality Improvements. Balance remaining on June 30, 2023: \$1,165,873.
24. TTD was awarded a California Office of Emergency Services grant totaling \$131 thousand and matched with a completed Climate Study report compiled by the California Tahoe Conservancy for a multi-jurisdictional hazard mitigation plan. Balance remaining on June 30, 2023: \$72,981.
25. TTD was awarded a Caltrans Sustainable Communities Grant for a Zero Emission Bus Fleet Conversion Plan in the amount of \$310 thousand matched with \$40,099 in TDA funds. Balance remaining on June 30, 2023: \$308,488.
26. TTD has an agreement with Washoe County for \$1.4 million in Washoe County bond funds, mainly for the North Demonstration Bikeway Project. The majority of the funds were used for the bikeway construction in FY19. The remaining balance of \$355,990 will be used as match for the SR28 North Parking project in FY23 through FY26.

**TAHOE TRANSPORTATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

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27. Multi-year California and Nevada STBG Program funds were programmed through TRPA for the US50/South Shore Community Revitalization Project. California programming awards include FY16 funds of \$1.5 million and FY17 funds of \$1.1 million. Nevada programming awards include FY16 funds of \$677 thousand, FY17 funds of \$707 thousand, FY18 funds of \$736 thousand, FY19 funds of \$549 thousand and FY25 and FY26 funds of \$3 million. These funds are intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$1,895,685.
28. TTD was awarded Caltrans Highway Infrastructure Program funds programmed through TRPA, for the US50/South Shore Community Revitalization Project in the amount of \$562 thousand. Balance remaining on June 30, 2023: \$470,655.
29. TTD has \$1,041,000 of CMAQ grant funds programmed through the TRPA for FY20 through FY21 for the US50/South Shore Community Revitalization Project intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$526,194.
30. TTD received \$234,650 of NDOT STBG funds to continue the work to address the Tahoe Basin's lack of regional funding for projects and transit, improve local revenues for transportation, and address funding sources for the TTD's General fund. TTD has been programmed multi-year STBG funds through both California and Nevada for the Recreation Travel Management Project to work on the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Match of \$12,350 will be provided by the General fund. Balance remaining on June 30, 2023: \$162,957.
31. TTD was successful in obtaining a Strengthening Mobility And Revolutionizing Transportation (SMART) grant from FHWA. Total award \$1,049,000. No match is required and estimated to begin in FY24 and completed in FY25.
32. TTD is establishing a cooperative agreement totaling \$187,980 with TRPA for the planning and engineering of the vertical construction elements for the proposed SR28 Spooner Summit Mobility Hub/AIS Inspection Station. Work to begin in FY24 and completed in FY25.
33. TTD will continue on the Tahoe corridor implementation planning, including the short and long-range inter/intra-regional transit system planning efforts in FY24.
34. Public Outreach campaigns for the individual projects identified in the Capital Improvement Program and for the overall program will continue.
35. The collection of Rental Car Mitigation Fees will continue and there may be a slight rate increase, as detailed in TRPA's Code of Ordinances Chapter 65.4.
36. TTD extended the \$1 million line of credit with Nevada State Bank for another year.



**TAHOE TRANSPORTATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

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37. TTD is pursuing STBG funds to support the implementation of a Corridor Coordinator position, beginning with the Nevada SR 28 corridor to provide liaison and oversight support to the many project and management activities related to the transportation improvements and operations amongst many partners and the public. Use of the funds is considered a planning function.

**Requests for Information**

This financial report provides a general overview of Tahoe Transportation District's finances for those interested. For questions regarding the information provided in this report or requests for additional financial information, please contact Joanie Schmitt, CFO at P.O. Box 499, Zephyr Cove, Nevada 89448 or [jschmitt@tahoetransportation.org](mailto:jschmitt@tahoetransportation.org).

## FINANCIAL STATEMENTS

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**TAHOE TRANSPORTATION DISTRICT****Statement of Net Position****June 30, 2023**

|                                                | Governmental<br>Activities | Business-type<br>Activities | Total             |
|------------------------------------------------|----------------------------|-----------------------------|-------------------|
| <b>Assets:</b>                                 |                            |                             |                   |
| Cash and investments (note 2)                  | \$ 937,370                 | 3,856,914                   | 4,794,284         |
| Accounts receivable                            | -                          | 14,973                      | 14,973            |
| Due from other governments                     | 387,160                    | 900,418                     | 1,287,578         |
| Prepays and deposits                           | 12,306                     | 321,188                     | 333,494           |
| Inventory                                      | -                          | 378,679                     | 378,679           |
| Capital assets, not depreciated (note 3)       | -                          | 2,350,000                   | 2,350,000         |
| Capital assets being depreciated, net (note 3) | -                          | 4,239,294                   | 4,239,294         |
|                                                | <u>1,336,836</u>           | <u>12,061,466</u>           | <u>13,398,302</u> |
| <b>Liabilities:</b>                            |                            |                             |                   |
| Accounts payable                               | 281,322                    | 314,904                     | 596,226           |
| Due to other governments                       | 2,353                      | 14,448                      | 16,801            |
| Unearned revenue                               | 164,125                    | 35,936                      | 200,061           |
| Noncurrent liabilities (note 4):               |                            |                             |                   |
| Due within one year                            | 9,054                      | 134,385                     | 143,439           |
| Due beyond one year                            | 27,164                     | 170,533                     | 197,697           |
|                                                | <u>484,018</u>             | <u>670,206</u>              | <u>1,154,224</u>  |
| <b>Net Position:</b>                           |                            |                             |                   |
| Investment in capital assets                   | -                          | 6,582,536                   | 6,582,536         |
| Restricted for transit operations              | -                          | 1,458,391                   | 1,458,391         |
| Unrestricted                                   | 852,818                    | 3,350,461                   | 4,203,279         |
|                                                | <u>852,818</u>             | <u>3,350,461</u>            | <u>4,203,279</u>  |
| Total net position                             | <u>\$ 852,818</u>          | <u>11,391,388</u>           | <u>12,244,206</u> |

See accompanying notes to basic financial statements.

## TAHOE TRANSPORTATION DISTRICT

## Statement of Activities

Year ended June 30, 2023

| Functions/Programs             | Expenses     | Program Revenue                 |                                    |                                  | Net (Expenses) Revenue and Changes in Net Position |                          |             |
|--------------------------------|--------------|---------------------------------|------------------------------------|----------------------------------|----------------------------------------------------|--------------------------|-------------|
|                                |              | Charges for Services            | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities                            | Business-type Activities | Total       |
| Primary government:            |              |                                 |                                    |                                  |                                                    |                          |             |
| Governmental activities:       |              |                                 |                                    |                                  |                                                    |                          |             |
| General government             | \$ 825,132   | 46,650                          | -                                  | 2,270,370                        | 1,491,888                                          | -                        | 1,491,888   |
| Total governmental activities  | 825,132      | 46,650                          | -                                  | 2,270,370                        | 1,491,888                                          | -                        | 1,491,888   |
| Business-type activities:      |              |                                 |                                    |                                  |                                                    |                          |             |
| Transportation                 | 7,188,794    | 21,415                          | 5,943,096                          | -                                | -                                                  | (1,224,283)              | (1,224,283) |
| Parking systems                | 231,560      | 466,501                         | -                                  | -                                | -                                                  | 234,941                  | 234,941     |
| Total business-type activities | 7,420,354    | 487,916                         | 5,943,096                          | -                                | -                                                  | (989,342)                | (989,342)   |
| Total primary government       | \$ 8,245,486 | 534,566                         | 5,943,096                          | 2,270,370                        | 1,491,888                                          | (989,342)                | 502,546     |
|                                |              | General revenues and transfers: |                                    |                                  |                                                    |                          |             |
|                                |              |                                 |                                    |                                  | 85,552                                             | -                        | 85,552      |
|                                |              |                                 |                                    |                                  | 50,000                                             | 32,294                   | 82,294      |
|                                |              |                                 |                                    |                                  | 52,101                                             | 246,562                  | 298,663     |
|                                |              |                                 |                                    |                                  | (1,666,948)                                        | 1,666,948                | -           |
|                                |              |                                 |                                    |                                  | (1,479,295)                                        | 1,945,804                | 466,509     |
|                                |              |                                 |                                    |                                  |                                                    |                          |             |
|                                |              |                                 |                                    |                                  | 12,593                                             | 956,462                  | 969,055     |
|                                |              |                                 |                                    |                                  | 840,225                                            | 10,434,926               | 11,275,151  |
|                                |              |                                 |                                    |                                  |                                                    |                          |             |
|                                |              |                                 |                                    |                                  | \$ 852,818                                         | 11,391,388               | 12,244,206  |

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Governmental Funds****Balance Sheet****June 30, 2023**

|                                         | <u>General Fund</u>   | <u>Capital<br/>Projects Fund</u> | <u>Total</u>         |
|-----------------------------------------|-----------------------|----------------------------------|----------------------|
| <b>Assets:</b>                          |                       |                                  |                      |
| Cash and investments                    | \$ 899,986            | 37,384                           | 937,370              |
| Due from other governments              | 18,636                | 368,524                          | 387,160              |
| Prepays and deposits                    | <u>12,306</u>         | <u>-</u>                         | <u>12,306</u>        |
| <br>Total assets                        | <br><u>\$ 930,928</u> | <br><u>405,908</u>               | <br><u>1,336,836</u> |
| <br><b>Liabilities:</b>                 |                       |                                  |                      |
| Accounts payable                        | \$ 27,732             | 253,590                          | 281,322              |
| Due to other governments                | 2,353                 | -                                | 2,353                |
| Unearned revenue                        | <u>15,100</u>         | <u>149,025</u>                   | <u>164,125</u>       |
| <br>Total liabilities                   | <br><u>45,185</u>     | <br><u>402,615</u>               | <br><u>447,800</u>   |
| <br><b>Fund balances:</b>               |                       |                                  |                      |
| Nonspendable:                           |                       |                                  |                      |
| Prepays and deposits                    | 12,306                | -                                | 12,306               |
| Assigned                                | 45,000                | 1,606                            | 46,606               |
| Unassigned                              | <u>828,437</u>        | <u>1,687</u>                     | <u>830,124</u>       |
| <br>Total fund balances                 | <br><u>885,743</u>    | <br><u>3,293</u>                 | <br><u>889,036</u>   |
| <br>Total liabilities and fund balances | <br><u>\$ 930,928</u> | <br><u>405,908</u>               | <br><u>1,336,836</u> |

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Governmental Funds****Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position****June 30, 2023**

|                                                                                                                             |                   |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------|
| Fund balances of governmental funds                                                                                         | \$ 889,036        |
| Amounts reported for governmental activities in the Statement of<br>Net Position are different because:                     |                   |
| Capital assets net of depreciation have not been included as<br>financial resources in the governmental fund activity.      |                   |
| Capital assets                                                                                                              | 7,154             |
| Accumulated depreciation                                                                                                    | (7,154)           |
| Compensated absences are not due and payable in the current<br>period and accordingly are not reported as fund liabilities. | <u>(36,218)</u>   |
| Net position of governmental activities                                                                                     | <u>\$ 852,818</u> |

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Governmental Funds****Statement of Revenues, Expenditures and Changes in Fund Balances****Year ended June 30, 2023**

|                                                   | <u>General Fund</u> | <u>Capital<br/>Projects Fund</u> | <u>Total</u> |
|---------------------------------------------------|---------------------|----------------------------------|--------------|
| Revenues:                                         |                     |                                  |              |
| Rental car mitigation fees                        | \$ 85,552           | -                                | 85,552       |
| Intergovernmental:                                |                     |                                  |              |
| Federal grants:                                   |                     |                                  |              |
| Federal Transportation Agency                     | -                   | 1,880,908                        | 1,880,908    |
| Other federal grants                              | -                   | 381,631                          | 381,631      |
| State and local grants:                           |                     |                                  |              |
| Capital grants                                    | -                   | 8,926                            | 8,926        |
| Total intergovernmental                           | -                   | 2,271,465                        | 2,271,465    |
| Charges for services:                             |                     |                                  |              |
| Administrative fees                               | 46,650              | -                                | 46,650       |
| Other revenues:                                   |                     |                                  |              |
| Contributions                                     | 50,000              | -                                | 50,000       |
| Miscellaneous revenue                             | 32,875              | 19,226                           | 52,101       |
| Total other revenues                              | 82,875              | 19,226                           | 102,101      |
| Total revenues                                    | 215,077             | 2,290,691                        | 2,505,768    |
| Expenditures:                                     |                     |                                  |              |
| General government:                               |                     |                                  |              |
| Personnel costs                                   | 370,511             | 114,849                          | 485,360      |
| Services and supplies                             | 237,301             | 512,018                          | 749,319      |
| Interfund reimbursements                          | (408,916)           | -                                | (408,916)    |
| Capital outlay                                    | -                   | 1,453,565                        | 1,453,565    |
| Total expenditures                                | 198,896             | 2,080,432                        | 2,279,328    |
| Excess (deficiency) of revenues over expenditures | 16,181              | 210,259                          | 226,440      |
| Other financing sources (uses):                   |                     |                                  |              |
| Transfers in (note 5)                             | -                   | 79,982                           | 79,982       |
| Transfers out (note 5)                            | (4,781)             | (288,584)                        | (293,365)    |
| Total other financing sources (uses)              | (4,781)             | (208,602)                        | (213,383)    |
| Net change in fund balances                       | 11,400              | 1,657                            | 13,057       |
| Fund balances at beginning of year                | 874,343             | 1,636                            | 875,979      |
| Fund balances at end of year                      | \$ 885,743          | 3,293                            | 889,036      |

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Governmental Funds****Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities****Year ended June 30, 2023**

|                                                        |           |
|--------------------------------------------------------|-----------|
| Net change in fund balances - total governmental funds | \$ 13,057 |
|--------------------------------------------------------|-----------|

Amounts reported for governmental activities in the Statement of Activities  
are different because:

|                                                                                                                                                                                                                                                              |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Compensated absences reported on the Statement of Activities do not<br>require the use of current financial resources and therefore are not<br>reported as expenditures in governmental funds. The net change is<br>reported on the Statement of Activities. | <u>(464)</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|

|                                                   |                  |
|---------------------------------------------------|------------------|
| Change in net position of governmental activities | <u>\$ 12,593</u> |
|---------------------------------------------------|------------------|

See accompanying notes to basic financial statements.



**TAHOE TRANSPORTATION DISTRICT****Proprietary Funds****Statement of Net Position****June 30, 2023**

|                                       | Transit<br>Operations Fund | Parking<br>Systems Fund | Total             |
|---------------------------------------|----------------------------|-------------------------|-------------------|
| <b>Assets:</b>                        |                            |                         |                   |
| <b>Current assets:</b>                |                            |                         |                   |
| Cash and investments                  | \$ 3,132,277               | 724,637                 | 3,856,914         |
| Accounts receivable                   | 10,436                     | 4,537                   | 14,973            |
| Due from other governments            | 900,418                    | -                       | 900,418           |
| Prepays and deposits                  | 321,129                    | 59                      | 321,188           |
| Inventory                             | 378,679                    | -                       | 378,679           |
|                                       | <u>4,742,939</u>           | <u>729,233</u>          | <u>5,472,172</u>  |
| <b>Noncurrent assets:</b>             |                            |                         |                   |
| Capital assets, not depreciated       | 2,350,000                  | -                       | 2,350,000         |
| Capital assets being depreciated, net | 4,239,294                  | -                       | 4,239,294         |
|                                       | <u>6,589,294</u>           | <u>-</u>                | <u>6,589,294</u>  |
| <b>Total noncurrent assets</b>        | <u>6,589,294</u>           | <u>-</u>                | <u>6,589,294</u>  |
| <b>Total assets</b>                   | <u>11,332,233</u>          | <u>729,233</u>          | <u>12,061,466</u> |
| <b>Liabilities:</b>                   |                            |                         |                   |
| <b>Current liabilities:</b>           |                            |                         |                   |
| Accounts payable                      | 303,063                    | 11,841                  | 314,904           |
| Due to other governments              | 6,511                      | 7,937                   | 14,448            |
| Unearned revenue                      | 35,936                     | -                       | 35,936            |
| Compensated absences                  | 24,668                     | -                       | 24,668            |
| Claims Payable                        | 29,881                     | -                       | 29,881            |
| Subscriptions Payable                 | 79,836                     | -                       | 79,836            |
|                                       | <u>479,895</u>             | <u>19,778</u>           | <u>499,673</u>    |
| <b>Total current liabilities</b>      | <u>479,895</u>             | <u>19,778</u>           | <u>499,673</u>    |
| <b>Noncurrent liabilities:</b>        |                            |                         |                   |
| Compensated absences, net of current  | 74,006                     | -                       | 74,006            |
| Claims payable, net of current        | 89,641                     | -                       | 89,641            |
| Subscriptions Payable                 | 6,758                      | -                       | 6,758             |
|                                       | <u>170,405</u>             | <u>-</u>                | <u>170,405</u>    |
| <b>Total noncurrent liabilities</b>   | <u>170,405</u>             | <u>-</u>                | <u>170,405</u>    |
| <b>Total liabilities</b>              | <u>650,300</u>             | <u>19,778</u>           | <u>670,078</u>    |
| <b>Net Position:</b>                  |                            |                         |                   |
| Investment in capital assets          | 6,589,294                  | -                       | 6,589,294         |
| Restricted for transit operations     | 1,458,391                  | -                       | 1,458,391         |
| Unrestricted                          | 2,634,248                  | 709,455                 | 3,343,703         |
|                                       | <u>10,681,933</u>          | <u>709,455</u>          | <u>11,391,388</u> |
| <b>Total net position</b>             | <u>\$ 10,681,933</u>       | <u>709,455</u>          | <u>11,391,388</u> |

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Proprietary Funds****Statement of Revenues, Expenses and Change in Net Position****Year ended June 30, 2023**

|                                                          | Transit<br>Operations Fund | Parking<br>Systems Fund | Total              |
|----------------------------------------------------------|----------------------------|-------------------------|--------------------|
| Operating revenues:                                      |                            |                         |                    |
| Charges for services                                     | \$ 21,415                  | 466,501                 | 487,916            |
| Total operating revenues                                 | <u>21,415</u>              | <u>466,501</u>          | <u>487,916</u>     |
| Operating expenses:                                      |                            |                         |                    |
| Personnel costs                                          | 3,899,607                  | 94,127                  | 3,993,734          |
| Services and supplies                                    | 2,633,079                  | 137,433                 | 2,770,512          |
| Depreciation expense                                     | 582,324                    | -                       | 582,324            |
| Amortization Expense                                     | 73,784                     | -                       | 73,784             |
| Total expenditures                                       | <u>7,188,794</u>           | <u>231,560</u>          | <u>7,420,354</u>   |
| Operating income (loss)                                  | <u>(7,167,379)</u>         | <u>234,941</u>          | <u>(6,932,438)</u> |
| Nonoperating revenues (expenses):                        |                            |                         |                    |
| Operating assistance contributions                       | 32,294                     | -                       | 32,294             |
| Federal grants:                                          |                            |                         |                    |
| Federal Transportation Agency                            | 2,829,404                  | -                       | 2,829,404          |
| State and local grants                                   | 3,113,692                  | -                       | 3,113,692          |
| Miscellaneous revenue                                    | 235,135                    | 7,131                   | 242,266            |
| Gain (loss) on disposal of capital assets                | 4,296                      | -                       | 4,296              |
| Total nonoperating revenues (expenses)                   | <u>6,214,821</u>           | <u>7,131</u>            | <u>6,221,952</u>   |
| Income (loss) before transfers and capital contributions | <u>(952,558)</u>           | <u>242,072</u>          | <u>(710,486)</u>   |
| Transfers and capital contributions:                     |                            |                         |                    |
| Transfers in (note 5)                                    | 288,584                    | -                       | 288,584            |
| Transfers out                                            | (75,201)                   | -                       | (75,201)           |
| Capital contributions                                    | 1,453,565                  | -                       | 1,453,565          |
| Total transfers and capital contributions                | <u>1,666,948</u>           | <u>-</u>                | <u>1,666,948</u>   |
| Change in net position                                   | 714,390                    | 242,072                 | 956,462            |
| Net position at beginning of year                        | <u>9,967,543</u>           | <u>467,383</u>          | <u>10,434,926</u>  |
| Net position at end of year                              | <u>\$ 10,681,933</u>       | <u>709,455</u>          | <u>11,391,388</u>  |

See accompanying notes to basic financial statements.

## TAHOE TRANSPORTATION DISTRICT

## Proprietary Funds

## Statement of Cash Flows

Year ended June 30, 2023

|                                                                                                | Transit<br>Operations Fund | Parking<br>Systems Fund | Total              |
|------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------|
| Cash flows from operating activities:                                                          |                            |                         |                    |
| Receipts from customers and users                                                              | \$ 57,351                  | 467,361                 | 524,712            |
| Payments to suppliers                                                                          | (2,818,500)                | (162,735)               | (2,981,235)        |
| Payments to employees                                                                          | (3,898,384)                | (94,127)                | (3,992,511)        |
| Other non-operating revenues                                                                   | 523,719                    | -                       | 523,719            |
| Net cash provided (used) by operating activities                                               | <u>(6,135,814)</u>         | <u>210,499</u>          | <u>(5,925,315)</u> |
| Cash flows from noncapital financing activities:                                               |                            |                         |                    |
| Receipts from other governmental agencies                                                      | 6,431,765                  | 7,131                   | 6,438,896          |
| Net cash provided by noncapital financing activities                                           | <u>6,356,564</u>           | <u>7,131</u>            | <u>6,363,695</u>   |
| Cash flows from capital and related financing activities:                                      |                            |                         |                    |
| Proceeds on sale of capital assets                                                             | 4,296                      | -                       | 4,296              |
| Purchase of capital assets                                                                     | (162,909)                  | -                       | (162,909)          |
| Net cash provided by capital and related financing activities                                  | <u>(158,613)</u>           | <u>-</u>                | <u>(158,613)</u>   |
| Net increase in cash and cash equivalents                                                      | 62,137                     | 217,630                 | 279,767            |
| Cash and cash equivalents, beginning of fiscal year                                            | <u>3,070,140</u>           | <u>507,007</u>          | <u>3,577,147</u>   |
| Cash and cash equivalents, end of fiscal year                                                  | <u>\$ 3,132,277</u>        | <u>724,637</u>          | <u>3,856,914</u>   |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: |                            |                         |                    |
| Operating income (loss)                                                                        | \$ (7,167,379)             | 234,941                 | (6,932,438)        |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: |                            |                         |                    |
| Depreciation                                                                                   | 582,324                    | -                       | 582,324            |
| Amortization                                                                                   | 73,784                     | -                       | 73,784             |
| Other non-operating revenues                                                                   | 523,719                    | -                       | 523,719            |
| Change in assets and liabilities:                                                              |                            |                         |                    |
| Accounts receivable                                                                            | 38,574                     | 860                     | 39,434             |
| Prepays and deposits                                                                           | (276,365)                  | 54                      | (276,311)          |
| Inventory                                                                                      | (16,731)                   | -                       | (16,731)           |
| Accounts payable                                                                               | (72,298)                   | (4,774)                 | (77,072)           |
| Due to other governments                                                                       | (37,085)                   | (20,582)                | (57,667)           |
| Unearned revenue                                                                               | 35,936                     | -                       | 35,936             |
| Subscriptions Payable                                                                          | 86,594                     | -                       | 86,594             |
| Claims payable                                                                                 | 91,890                     | -                       | 91,890             |
| Compensated absences                                                                           | 1,223                      | -                       | 1,223              |
| Net cash provided (used) by operating activities                                               | <u>\$ (6,135,814)</u>      | <u>210,499</u>          | <u>(5,925,315)</u> |

Noncash investing, capital, and financing activities:

There were no significant noncash capital, financing, or investing activities during the fiscal year ended June 30, 2023, except for \$1,453,565 of capital assets that were contributed by the Capital Projects Fund.

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies****(a) Reporting Entity**

The Tahoe Transportation District (District) was organized pursuant to the Tahoe Regional Planning Compact, Article IX, which established it as a special purpose district authorized and operating under federal authority provided by Public Law 96-551. The District may acquire, own, and operate public transportation systems and support facilities for public or private transportation systems serving the Tahoe Region, and provide access to convenient transportation terminals outside of the Region including airport, railroad, and bus terminals.

The Board of Directors consists of fourteen directors. Of the voting directors, six are appointed by each of the elected local governments, two are appointed by the Transportation Management Associations, one is an appointee by the Governor of Nevada, one is an appointee of the Governor of California, one is a representative from the Tahoe Regional Planning Agency. and an at-large member is appointed by the majority of the other voting directors. The two non-voting members are the directors of the Departments of Transportation in California and Nevada, respectively.

**(b) Basis of Presentation**

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by fees and intergovernmental revenues, are reported separately from business-type activities, which rely on fees, charges for services and intergovernmental revenues. Eliminations have been made in the statement of activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the District. Interfund services provided and used are not eliminated in the process of consolidation because they are eliminated in the fund financial statements.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Fees, contributions and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for the governmental funds and the enterprise funds after the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

- General Fund – The General Fund is the general operating fund of the District and accounts for all of the District’s financial resources, except those required to be accounted for in another fund.
- Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District reports the following major enterprise funds:

- Transit Operations Fund – The Transit Fund accounts for the operations of the District’s public transit service.
- Parking Systems Fund – The Parking Systems Fund accounts for the operations of the District’s parking meters and related projects in the Tahoe Basin.

**(c) Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)**

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers grant revenues to be available if they are collected within 180 days of the end of the current fiscal period, and other revenues to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred; however, compensated absences of governmental funds are recorded only when payment is due.

Those revenues susceptible to accrual include intergovernmental revenue and rental car mitigation fees. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District. Therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Transit Fund are charges for services. Operating expenses of the Transit Fund include personnel costs, services and supplies, and depreciation expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

**(d) Cash and Cash Equivalents**

The District considers cash and cash equivalents to include cash on hand, demand deposit, equity in the District's cash and investment pool, and short-term investments with original maturities of three months or less from the date of purchase.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)****(e) Prepaid Items**

Certain payments to vendors reflecting costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The fund balance in the fund financial statements has been classified as nonspendable in an amount equal to the prepaid items since this amount is not available for appropriation. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**(f) Inventory**

Inventory in the transit funds consist primarily of bus parts. Inventory items are valued using the first-in, first-out (FIFO) method and are valued at cost.

**(g) Capital Assets**

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed or donated capital assets are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

The District uses the straight-line method in the government-wide financial statements for depreciating capital assets over their estimated useful lives. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective Statement of Net Position. The range of lives used for depreciation purposes for each capital asset class is as follows:

| <u>Item</u>                | <u>Useful Life</u> |
|----------------------------|--------------------|
| Buildings and improvements | 10 – 30 years      |
| Transportation equipment:  |                    |
| Vehicles                   | 5 years            |
| Buses/trolleys/trams       | 5 – 12 years       |
| Subscription assets        | 1 – 3 years        |

**(h) Compensated Absences**

The District records an employee benefits payable liability for unused vacation and similar compensatory leave balances. The employee's entitlement to these balances is attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

**TAHOE TRANSPORTATION DISTRICT**

**Notes to Basic Financial Statements**

**(Continued)**

**(1) Summary of Significant Accounting Policies (Continued)**

(i) Deferred Outflows/Inflows of Resources

When applicable, the Statement of Net Assets and Balance Sheet will report a separate section for deferred outflows of resources. Deferred outflows of resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, are not recognized as an expense or expenditure until that time. The District did not have any items that qualify for reporting in this category.

When applicable, the Statement of Net Assets and the Balance Sheet will report a separate section for deferred inflows of resources. Deferred inflows of resources represent inflows of resources (acquisition of net assets) that apply to future periods and that, therefore, are not recognized as an inflow of resources (revenue) until that time. The District did not have any items that qualify for reporting in this category.

(j) Subscription-Based Information Technology (IT) Arrangements

The District is a participant in subscription-based IT arrangements as detailed in Footnote 4. The District recognizes a subscription payable and right to use subscription assets in the financial statements.

At the commencement of the arrangement, the District initially measures the payable at the present value of payments expected to be paid during the arrangement term. Subsequently, the payable is reduced by the principal portion of payments made. The right to use assets are initially measured at the initial amount of the subscription-based IT payable. Subsequently, the right to use assets are amortized over the life of the arrangement term.

(k) Fund Balances

Fund balances are reported in the fund statements in the following classifications:

- *Nonspendable Fund Balance* – includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed Fund Balance* – includes amounts that can be used only for the specific purposes determined by a formal action of the District’s Board of Directors.



## TAHOE TRANSPORTATION DISTRICT

### Notes to Basic Financial Statements

(Continued)

#### (1) Summary of Significant Accounting Policies (Continued)

- *Assigned Fund Balance* – includes amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. The Board of Directors has the authority to assign fund balances. The General Fund has an assigned fund balance of \$69,120 for employee severance pay and the Capital Projects Funds has an assigned fund balance of \$3,293 for capital improvements.
- *Unassigned Fund Balance* – includes the remaining spendable amounts that are not included in one of the other classifications, and any deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount.

It is the District's policy that restricted resources will be applied first, followed by (in order of application) committed, assigned and unassigned resources, in the absence of a formal policy adopted by the Board of Directors.

#### (l) Net Position

In the government-wide and proprietary funds financial statements, net position represents the difference between assets and liabilities and is classified into three categories:

- *Investment in capital assets* – describes the portion of net position that is represented by the current net book value of the District's capital assets.
- *Restricted net position* – represents the net position that is not accessible for general use because its use is subject to restrictions enforceable by third parties through legislation or contractual agreements. The District was apportioned TDA funds in the year ended June 30, 2023 that are restricted for TDA eligible expenses in the year ending June 30, 2023 of \$1,458,391.
- *Unrestricted net position* – represents those assets that are available for general use.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first.

#### (m) Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(2) Cash and Investments**

Cash and investments as of June 30, 2023 was \$4,794,284 and consisted of deposits with financial institutions.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to interest rate risk for investments.

**Disclosures Relating to Credit Risk**

Generally, 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. The District minimizes its exposure to credit risk by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to credit risk for investments.

**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. Amounts with financial institutions are first covered by Federal Deposit Insurance Corporation (FDIC) insurance and amounts exceeding the limit are collateralized by the bank with the Nevada State Treasurer's office. The minimum collateralization is 102% of the public deposit.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(3) Capital Assets**Governmental Activities

Capital asset governmental activity for the year ended June 30, 2023 was as follows:

|                                        | Balance at<br>June 30, 2022 | Additions | Deletions | Balance at<br>June 30, 2023 |
|----------------------------------------|-----------------------------|-----------|-----------|-----------------------------|
| Capital assets being depreciated:      |                             |           |           |                             |
| Transportation equipment               | \$ 7,154                    | -         | -         | 7,154                       |
| Total capital assets being depreciated | 7,154                       | -         | -         | 7,154                       |
| Less accumulated depreciation for:     |                             |           |           |                             |
| Transportation equipment               | (7,154)                     | -         | -         | (7,154)                     |
| Total accumulated depreciation         | (7,154)                     | -         | -         | (7,154)                     |
| Capital assets, net                    | \$ -                        | -         | -         | -                           |

Business-type Activities

Capital asset business-type activity for the year ended June 30, 2023 was as follows:

|                                            | Balance at<br>June 30, 2022 * | Additions | Deletions   | Balance at<br>June 30, 2023 |
|--------------------------------------------|-------------------------------|-----------|-------------|-----------------------------|
| Capital assets not being depreciated:      |                               |           |             |                             |
| Land                                       | 2,350,000                     | -         | -           | 2,350,000                   |
| Construction in progress                   | 1,791,012                     | 472,440   | (2,263,452) | -                           |
| Total Capital assets not being depreciated | 4,141,012                     | 472,440   | (2,263,452) | 2,350,000                   |
| Capital assets being depreciated:          |                               |           |             |                             |
| Transportation equipment                   | 6,480,188                     | 3,244,438 | (147,038)   | 9,577,588                   |
| Subscription assets                        | 163,048                       | -         | -           | 163,048                     |
| Total Capital assets being depreciated     | 6,643,236                     | 3,244,438 | (147,038)   | 9,740,636                   |
| Less accumulated depreciation:             |                               |           |             |                             |
| Transportation equipment                   | (4,992,272)                   | (582,324) | 147,038     | (5,427,558)                 |
| Subscription assets                        | -                             | (73,784)  | -           | (73,784)                    |
| Total accumulated depreciation             | (4,992,272)                   | (656,108) | 147,038     | (5,501,342)                 |
| Capital assets being depreciated, net      | 1,650,964                     | 2,588,330 | -           | 4,239,294                   |
| Capital assets, net                        | \$ 5,791,976                  | 3,060,770 | (2,263,452) | 6,589,294                   |

\* - The beginning balance has been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

Depreciation and amortization of \$582,324 and \$73,784 was charged to the transportation function and \$0 was charged to the parking systems function in the District's Statement of Activities.

## TAHOE TRANSPORTATION DISTRICT

## Notes to Basic Financial Statements

(Continued)

**(4) Changes in Long-Term Debt**

The following is a summary of changes in long-term debt during the year ended June 30, 2023:

|                           | Balance at<br>6/30/2022* | Additions | Deletions | Balance at<br>6/30/2023 | Due Within<br>One Year |
|---------------------------|--------------------------|-----------|-----------|-------------------------|------------------------|
| Governmental activities:  |                          |           |           |                         |                        |
| Compensated absences      | \$ 35,754                | 34,987    | (34,523)  | 36,218                  | 9,054                  |
| Business-type activities: |                          |           |           |                         |                        |
| Compensated absences      | 97,451                   | 227,452   | (226,229) | 98,674                  | 24,668                 |
| Claims payable            | 27,632                   | 136,866   | (44,976)  | 119,522                 | 29,881                 |
| Subscriptions payable     | 163,048                  | -         | (76,454)  | 86,594                  | 79,961                 |
| Total business-type       | \$ 288,131               | 364,318   | (347,659) | 304,790                 | 134,510                |

Beginning balance as been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

The District's policies relating to employee leave benefits are described in Note 1(h). This liability will be paid in future years from future resources of the General Fund for governmental activities and from the Transit Fund for business-type activities.

The District has entered into four subscription based information technology arrangements (SBITAs) and is required to make principal and interest payments ranging from \$2,790 to \$6,799 over the lease terms. The lease liability at June 30, 2023, was \$86,594. The future principal and interest lease payments as of June 30, 2023, were as follows:

| June 30, | Principal | Interest | Total  |
|----------|-----------|----------|--------|
| 2024     | 79,961    | 1,519    | 81,480 |
| 2025     | 6,633     | 166      | 6,799  |
| Total    | \$ 86,594 | 1,685    | 88,279 |

**TAHOE TRANSPORTATION DISTRICT**

**Notes to Basic Financial Statements**

**(Continued)**

**(5) Interfund Activity**

The composition of interfund activity as of June 30, 2023 is as follows:

Interfund Transfers:

Interfund Transfers:

| <u>Transfer In</u>                           | <u>Transfer Out</u>     |                     |
|----------------------------------------------|-------------------------|---------------------|
| Capital Projects Fund                        | General Fund            | \$ 4,781            |
| Capital Projects Fund                        | Transit Operations Fund | 75,201              |
| Transit Operations Fund                      | Capital Projects Fund   | <u>288,584</u>      |
| Total Transfers in Fund Financial Statements |                         | <u>368,566</u>      |
| Business-Type Activities                     | Governmental Activities | <u>1,453,565</u>    |
| Total Transfers                              |                         | <u>\$ 1,822,131</u> |

- (A) Transfers are used to match funds for a federal grant.
- (B) Transfers of prepaid assets and non-capital equipment by the Capital Projects Fund.
- (C) Transfer of capital assets acquired with governmental funds

**(6) Line of Credit**

On December 9, 2017, the District signed a promissory note in the amount of \$1,000,000 to serve as a line of credit for operational cash flows to be drawn on an as-needed basis. The line of credit matured on June 30, 2022. The interest rate was set at the Prime Rate as published in the Wall Street Journal plus 2.00%. The District received various advances from the line of credit totaling \$677,519 for the year ended June 30, 2023. There was no outstanding balance on the line of credit as of June 30, 2023. Subsequent to year-end, the District renewed this line of credit for a one-year period to mature on June 30, 2024.

The activity on the line of credit for the year ended June 30, 2023 is as follows:

|                | <u>Balance at</u><br><u>June 30, 2022</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance at</u><br><u>June 30, 2023</u> |
|----------------|-------------------------------------------|------------------|------------------|-------------------------------------------|
| Line of credit | \$ -                                      | 677,519          | (677,519)        | -                                         |

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(7) Operating Leases**Tahoe Regional Planning Agency (TRPA)

The District entered into a memorandum of understanding with TRPA which includes a month-to-month lease agreement that can be terminated by either party with thirty days' written notice. Rent payable was \$3,532 per month for July 2022 through June 2023. Total rental expenditures incurred during the year ended June 30, 2023 were \$42,388.

City of South Lake Tahoe

On November 1, 2010, the District entered into a month-to-month lease agreement with the City of South Lake Tahoe for the use of the bus garage comprised of three buildings. Rent is payable at \$3,000 per month. Additionally, in October 2011, the District entered into a two-year lease agreement with the City of South Lake Tahoe for the use of a transit station and waiting area, city owned bus stop locations, and six city owned buses. The District extended this lease agreement with a month-to-month lease agreement in February 2014. The agreement can be terminated by either party with thirty days' written notice. Rent was payable \$39,112 per quarter for the first two quarters, and 41,029 for the last two quarters. Total rental expenditures incurred during the year ended June 30, 2023 was \$160,281.

**(8) Transportation Development Act Funds**

Pursuant to the provisions of the Transportation Development Act (TDA), the California State Legislature enacted the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STA) to provide operating and capital assistance for public transportation.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(8) Transportation Development Act Funds (Continued)**

These funds are received from the County of El Dorado based upon annual claims filed by the District and approved by TRPA, acting as the regional transportation planning entity. On September 27, 2017, TRPA adopted a resolution that states in order for the District to be eligible for TDA funds, the District must maintain a ratio of passenger fares to operating costs, referred to as a farebox recovery ratio, of not less than 20.00% for general public transit service operating in a non-urbanized area for fixed routes and not less than 10% for Demand Response. The District's farebox recovery ratios for the year ended June 30, 2023 were 20% for fixed route and 10% for demand response as follows:

|                                                                      | <u>Fixed Route</u>  | <u>Demand<br/>Response</u> |
|----------------------------------------------------------------------|---------------------|----------------------------|
| Operating revenues:                                                  |                     |                            |
| Charges for services                                                 | \$ 404,458          | 11,894                     |
| Interest revenue                                                     | -                   | -                          |
| FTA 5307                                                             | <u>557,112</u>      | <u>129,192</u>             |
| Total operating revenues                                             | <u>\$ 961,570</u>   | <u>141,086</u>             |
| Operating expenses, excluding depreciation<br>and amortization:      |                     |                            |
| Personnel costs                                                      | \$ 3,014,890        | 884,718                    |
| Services and supplies                                                | <u>1,792,956</u>    | <u>526,142</u>             |
| Total operating expenses, excluding<br>Depreciation and amortization | <u>\$ 4,807,846</u> | <u>1,410,860</u>           |
| Farebox recovery ratio                                               | <u>20%</u>          | <u>10%</u>                 |

Pursuant to section 99247 of the California Public Utilities Code, vehicle service hours per employee means the vehicle service hours divided by the number of employees employed in connection with the public transportation system, based on the assumption that 2,000 person-hours of work in one year constitute one employee (Full Time Equivalency (FTE)). The count of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency. As of June 30, 2023, the vehicle service hours totaled 22,911, FTE hours 46.3 and total vehicle service hours per employee equaled 495.

As of June 30, 2023, the District complied with all applicable TDA requirements for the receipt and disbursement of TDA funds.

**TAHOE TRANSPORTATION DISTRICT**

**Notes to Basic Financial Statements**

**(Continued)**

**(9) Proposition 1B**

As a part of the State of California’s Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, approved by California voters as Proposition 1B (Prop 1B) on November 7, 2006, the District was awarded funding from the Public Transportation, Modernization, Improvement and Service Enhancement Account (PTMISEA) and the Transit System Safety, Security and Disaster Response Account (TSSSDRA). Prop 1B activity during the fiscal year ended June 30, 2023 was as follows:

|                                                   | <u>PTMISEA</u> | <u>TSSSDRA</u> | <u>Total</u>   |
|---------------------------------------------------|----------------|----------------|----------------|
| Unspent Prop 1B funds as of June 30, 2022         | \$ -           | -              | -              |
| Prop 1B funds earned                              | 3,602          | 188            | 3,790          |
| Interest earned                                   | -              | -              | -              |
| Prop 1B expenses incurred                         | <u>(3,602)</u> | <u>188</u>     | <u>(3,790)</u> |
| Unspent/(Spent) Prop 1B funds as of June 30, 2023 | <u>\$ -</u>    | <u>-</u>       | <u>-</u>       |

**(10) Deferred Compensation Plan**

The District offers a deferred compensation plan (Plan) under Section 457(b) of the Internal Revenue Code. Nationwide Insurance Company provides the administrative and recordkeeping platform. Raymond James provides financial consulting services to the District and its employees. For non-represented employees, the Plan includes an employer contribution to an employer controlled 401(a) account (a social security replacement plan) equal to 8% of employee compensation, an employer contribution to an employee controlled 401(a) account equal to 4% of employee compensation, and an optional employee funded and employee controlled 457(b) account.

For represented employees, the employer pays 6.2% of employee compensation for social security to the IRS, and the Plan includes an optional employee funded and employee controlled 457(b) account. The District matches one half of the represented employee’s contribution to the Plan, up to a maximum of 3%. During the year ended June 30, 2023, the District contributed \$218,067 to the plan.



**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(11) Commitments**

Vendor commitments as of June 30, 2023 are as follows:

|                                | Contract<br>Amount  | Expended to<br>Date | Remaining<br>Balance |
|--------------------------------|---------------------|---------------------|----------------------|
| <b>General Fund</b>            |                     |                     |                      |
| Davis Farr                     | \$ 178,870          | 112,150             | 66,720               |
| Axiom                          | 60,000              | 8,572               | 51,428               |
| Wildcreek (Support)            | 73,880              | 5,781               | 68,099               |
| Canon                          | 8,546               | 7,761               | 785                  |
| Total General Fund             | <u>321,296</u>      | <u>134,264</u>      | <u>187,032</u>       |
| <b>Capital Projects Fund</b>   |                     |                     |                      |
| Wood Rodgers - US50            | 3,005,295           | 1,064,613           | 1,940,682            |
| Wood Rodgers - Facility Plan   | 349,898             | 37,503              | 312,395              |
| HDR - Incline Mobility Hub     | 199,999             | 124,413             | 75,586               |
| AECOM - Hazard Mitigation Plan | 54,750              | 37,256              | 17,494               |
| Total Capital Project Fund     | <u>3,609,942</u>    | <u>1,263,785</u>    | <u>2,346,157</u>     |
| <b>Transit Operations Fund</b> |                     |                     |                      |
| Swiftly                        | 145,067             | 110,507             | 34,560               |
| Proterra                       | 3,568,921           | 3,387,505           | 181,416              |
| Ecolane                        | 67,990              | 54,392              | 13,598               |
| Remix Software                 | 165,000             | 164,700             | 300                  |
| Infinity Technologies          | 457,882             | 169,662             | 288,220              |
| Solutions for Transit          | 200,500             | 160,000             | 40,500               |
| Sierra Electronics             | 70,000              | 30,960              | 39,040               |
| Welcomes Auto Body & Towing    | 100,000             | 64,672              | 35,328               |
| Reno Typographers              | 70,000              | 4,866               | 65,134               |
| Barton Health                  | 19,992              | 11,101              | 8,891                |
| AlSCO                          | 68,031              | 20,703              | 47,328               |
| SBL Leased Buses               | 108,480             | 47,410              | 61,070               |
| Stantec                        | 259,082             | 183,943             | 75,139               |
| Ray Morgan                     | 11,418              | 8,063               | 3,355                |
| Total Transit Operations Fund  | <u>5,312,363</u>    | <u>4,418,484</u>    | <u>893,879</u>       |
| Total Commitments              | <u>\$ 9,243,601</u> | <u>5,816,533</u>    | <u>3,427,068</u>     |

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(12) Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and natural disasters. The District protects itself against such losses with commercial insurance purchased from independent third parties. Loss exposures retained by the District are treated as normal expenditures and include any loss contingency not covered by the District's purchased insurance policies. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as, inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

Changes in the balance of claims liabilities during the past two years are as follows:

| Year ended<br><u>June 30,</u> | Liability<br><u>July 1</u> | Estimated<br><u>claims incurred</u> | Claim<br><u>Payments</u> | Liability<br><u>June 30</u> |
|-------------------------------|----------------------------|-------------------------------------|--------------------------|-----------------------------|
| 2023                          | \$27,632                   | 136,866                             | 44,976                   | 119,522                     |
| 2022                          | \$41,376                   | 27,632                              | 41,376                   | 27,632                      |

**(13) Economic Dependency**

During the fiscal year ended June 30, 2023, approximately 89% of the District's total revenue was derived from federal, state, and local government agencies. These funds are subject to audit by the granting agencies. Although the outcome of any such audits cannot be predicted, it is management's opinion that these audits would not have a material effect on the District's financial position or changes in financial position.

## REQUIRED SUPPLEMENTARY INFORMATION

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## TAHOE TRANSPORTATION DISTRICT

## General Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -  
Budget and Actual

Year ended June 30, 2023

|                                                      | Budgeted Amounts |           | Actual    | Variances with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------------|------------------|-----------|-----------|----------------------------------------------------------|
|                                                      | Original         | Final     |           |                                                          |
| Revenues:                                            |                  |           |           |                                                          |
| Rental car mitigation fees                           | \$ 100,000       | 95,000    | 85,552    | (9,448)                                                  |
| Charges for services:                                |                  |           |           |                                                          |
| Administrative fees                                  | 47,500           | 47,500    | 46,650    | (850)                                                    |
| Other revenues:                                      |                  |           |           |                                                          |
| Contributions                                        | 50,000           | 50,000    | 50,000    | -                                                        |
| Interest income                                      | 100              | 2,500     | 6,026     | 3,526                                                    |
| Miscellaneous revenue                                | -                | 25,847    | 26,849    | 1,002                                                    |
| Total other revenues                                 | 50,100           | 78,347    | 82,875    | 4,528                                                    |
| Total revenues                                       | 197,600          | 220,847   | 215,077   | (5,770)                                                  |
| Expenditures:                                        |                  |           |           |                                                          |
| General government:                                  |                  |           |           |                                                          |
| Personnel costs                                      | 403,590          | 405,888   | 370,511   | 35,377                                                   |
| Services and supplies                                | 305,128          | 283,413   | 237,301   | 46,112                                                   |
| Interfund reimbursements                             | (391,092)        | (426,092) | (408,916) | (17,176)                                                 |
| Total expenditures                                   | 317,626          | 263,209   | 198,896   | 64,313                                                   |
| Excess (deficiency) of revenues<br>over expenditures | (120,026)        | (42,362)  | 16,181    | 58,543                                                   |
| Other financing sources (uses):                      |                  |           |           |                                                          |
| Transfers out                                        | (5,297)          | (5,297)   | (4,781)   | 516                                                      |
| Total other financing sources (uses)                 | (5,297)          | (5,297)   | (4,781)   | 516                                                      |
| Net change in fund balance                           | (125,323)        | (47,659)  | 11,400    | 59,059                                                   |
| Fund balance at beginning of year                    | 874,343          | 874,343   | 874,343   | -                                                        |
| Fund balance at end of year                          | \$ 749,020       | 826,684   | 885,743   | 59,059                                                   |

See notes to required supplementary information

**TAHOE TRANSPORTATION DISTRICT****Note to Required Supplementary Information****Year ended June 30, 2023****(1) Budgetary Data**

The District adopts an annual budget. Budgets are prepared in accordance with generally accepted accounting principles using the modified accrual basis of accounting for the governmental funds and full accrual basis of accounting for the proprietary fund. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Board approval is required for any budget revisions that affect the total appropriations of each fund. Appropriations lapse at the end of the fiscal year unless they are re-appropriated through the formal budget process. Open encumbrances are recorded as reservations of fund balance since the commitments will be paid by subsequent year's budget appropriations. Encumbrances do not constitute expenditures or liabilities of the District. Budgeted amounts are as originally adopted, or as amended in accordance with prescribed procedures throughout the fiscal year.

## SUPPLEMENTARY INFORMATION

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## TAHOE TRANSPORTATION DISTRICT

## Capital Projects Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -  
Budget and Actual

Year ended June 30, 2023

|                                                   | Budgeted Amounts |           | Actual    | Variances with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------------|------------------|-----------|-----------|----------------------------------------------------------|
|                                                   | Original         | Final     |           |                                                          |
| Revenues:                                         |                  |           |           |                                                          |
| Intergovernmental:                                |                  |           |           |                                                          |
| Federal grants:                                   |                  |           |           |                                                          |
| Federal Transportation Agency                     | \$ 3,488,092     | 2,515,053 | 1,880,908 | (634,145)                                                |
| Other federal grants                              | 3,186,510        | 3,185,331 | 381,631   | (2,803,700)                                              |
| State and local grants:                           |                  |           |           |                                                          |
| Capital grants                                    | 90,597           | 119,894   | 8,926     | (110,968)                                                |
| Total intergovernmental                           | 6,765,199        | 5,820,278 | 2,271,465 | (3,548,813)                                              |
| Other revenues:                                   |                  |           |           |                                                          |
| Interest income                                   | -                | -         | 1,784     | 1,784                                                    |
| Miscellaneous revenue                             | -                | -         | 17,442    | 17,442                                                   |
| Total revenues                                    | 6,765,199        | 5,820,278 | 2,290,691 | (3,529,587)                                              |
| Expenditures:                                     |                  |           |           |                                                          |
| General government:                               |                  |           |           |                                                          |
| Personnel costs                                   | 333,170          | 337,766   | 114,849   | 222,917                                                  |
| Services and supplies                             | 3,320,085        | 3,548,656 | 512,018   | 3,036,638                                                |
| Capital outlay                                    | 3,865,811        | 2,009,707 | 1,453,565 | 556,142                                                  |
| Total expenditures                                | 7,519,066        | 5,896,129 | 2,080,432 | 3,815,697                                                |
| Excess (deficiency) of revenues over expenditures | (753,867)        | (75,851)  | 210,259   | 286,110                                                  |
| Other financing sources (uses):                   |                  |           |           |                                                          |
| Transfers in                                      | 753,867          | 75,851    | 79,982    | 4,131                                                    |
| Transfers out                                     | -                | -         | (288,584) | (288,584)                                                |
| Total other financing sources (uses)              | 753,867          | 75,851    | (208,602) | (284,453)                                                |
| Net change in fund balance                        | -                | -         | 1,657     | 1,657                                                    |
| Fund balance at beginning of year                 | 1,636            | 1,636     | 1,636     | -                                                        |
| Fund balance at end of year                       | \$ 1,636         | 1,636     | 3,293     | 1,657                                                    |

## TAHOE TRANSPORTATION DISTRICT

## Transit Operations Fund

Schedule of Revenues, Expenses, and Change in Net Position -  
Budget and Actual

Year ended June 30, 2023

|                                                   | Budgeted Amounts |             | Actual      | Variances with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------------|------------------|-------------|-------------|----------------------------------------------------------|
|                                                   | Original         | Final       |             |                                                          |
| Operating revenues:                               |                  |             |             |                                                          |
| Charges for services                              | \$ 82,500        | 15,000      | 21,415      | 6,415                                                    |
| Total operating revenues                          | 82,500           | 15,000      | 21,415      | 6,415                                                    |
| Operating expenses:                               |                  |             |             |                                                          |
| Personnel costs                                   | 4,935,076        | 4,413,319   | 3,899,607   | 513,712                                                  |
| Services and supplies                             | 3,769,970        | 3,331,573   | 2,633,079   | 698,494                                                  |
| Depreciation expense                              | 900,000          | -           | 582,324     | (582,324)                                                |
| Amortization Expense                              | -                | 550,000     | 73,784      | 476,216                                                  |
| Total expenditures                                | 9,605,046        | 8,294,892   | 7,188,794   | 1,106,098                                                |
| Operating income (loss)                           | (9,522,546)      | (8,279,892) | (7,167,379) | 1,112,513                                                |
| Nonoperating revenues (expenses):                 |                  |             |             |                                                          |
| Operating assistance contributions                | 35,000           | 35,000      | 32,294      | (2,706)                                                  |
| Federal grants:                                   |                  |             |             |                                                          |
| Federal Transportation Agency                     | 7,217,267        | 3,813,617   | 2,829,404   | (984,213)                                                |
| State and local grants                            | 3,105,699        | 3,041,778   | 3,113,692   | 71,914                                                   |
| Interest income                                   | 675              | 20,000      | 39,438      | 19,438                                                   |
| Miscellaneous revenue                             | (1,675)          | (13,500)    | 195,697     | 209,197                                                  |
| Gain (loss) on disposal of capital assets         | 2,500            | 4,000       | 4,296       | 296                                                      |
| Total nonoperating revenues (expenses)            | 10,359,466       | 6,900,895   | 6,214,821   | (686,074)                                                |
| Income before capital contributions and transfers | 836,920          | (1,378,997) | (952,558)   | 426,439                                                  |
| Transfers and capital contributions:              |                  |             |             |                                                          |
| Transfers in                                      | 3,865,811        | 2,009,707   | 288,584     | (1,721,123)                                              |
| Transfers out                                     | (748,570)        | (70,554)    | (75,201)    | (4,647)                                                  |
| Capital contributions                             | -                | -           | 1,453,565   | 1,453,565                                                |
| Total transfers and capital contributions         | 3,117,241        | 1,939,153   | 1,666,948   | (272,205)                                                |
| Change in net position                            | 3,954,161        | 560,156     | 714,390     | 154,234                                                  |
| Net position at beginning of year                 | 9,967,543        | 9,967,543   | 9,967,543   | -                                                        |
| Net position at end of year                       | \$ 13,921,704    | 10,527,699  | 10,681,933  | 154,234                                                  |



**TAHOE TRANSPORTATION DISTRICT**

**Parking Systems Fund**

**Schedule of Revenues, Expenses, and Change in Net Position -  
Budget and Actual**

**Year ended June 30, 2023**

|                                                             | <u>Budgeted Amounts</u> |                | <u>Actual</u>  | Variances with<br>Final Budget |
|-------------------------------------------------------------|-------------------------|----------------|----------------|--------------------------------|
|                                                             | <u>Original</u>         | <u>Final</u>   |                | Positive<br>(Negative)         |
| Operating revenues:                                         |                         |                |                |                                |
| Charges for services                                        | \$ 475,000              | 475,000        | 466,501        | (8,499)                        |
| Total operating revenues                                    | <u>475,000</u>          | <u>475,000</u> | <u>466,501</u> | <u>(8,499)</u>                 |
| Operating expenses:                                         |                         |                |                |                                |
| Personnel costs                                             | 84,984                  | 87,282         | 94,127         | (6,845)                        |
| Services and supplies                                       | 266,286                 | 263,988        | 137,433        | 126,555                        |
| Depreciation expense                                        | -                       | -              | -              | -                              |
| Total expenditures                                          | <u>351,270</u>          | <u>351,270</u> | <u>231,560</u> | <u>119,710</u>                 |
| Operating income (loss)                                     | <u>123,730</u>          | <u>123,730</u> | <u>234,941</u> | <u>111,211</u>                 |
| Nonoperating revenues (expenses):                           |                         |                |                |                                |
| Interest income                                             | -                       | -              | 7,131          | 7,131                          |
| Income (loss) before capital contributions<br>and transfers | <u>123,730</u>          | <u>123,730</u> | <u>242,072</u> | <u>118,342</u>                 |
| Change in net position                                      | 123,730                 | 123,730        | 242,072        | 118,342                        |
| Net position at beginning of year                           | <u>467,383</u>          | <u>467,383</u> | <u>467,383</u> | -                              |
| Net position at end of year                                 | <u>\$ 591,113</u>       | <u>591,113</u> | <u>709,455</u> | <u>118,342</u>                 |

## STATISTICAL SECTION

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## **Tahoe Transportation District Listing of Statistical Information**

This part of Tahoe Transportation District's Annual Comprehensive Financial Report presents detail information as a context for understanding what the information says about the District's overall financial health.

### **Financial Trends Information –**

These schedules contain trend information that may aid the reader in evaluating TTD's current financial performance by placing it in historical perspective.

Net Position

Changes in Net Position

Fund Balances – Governmental Funds

Changes in Fund Balances – Governmental Funds

### **Operating Information –**

This schedule contains service indicators that may aid the reader in ascertaining how the information in TTD's financial statements relate to the services TTD provides and the activities it performs.

Base Operating Statistics

### **Demographics and Economic Information –**

These schedules offer demographic and economic indicators that are commonly used for financial analysis and may aid the reader in understanding TTD's present and ongoing financial status.

Demographic and Economic Statistics

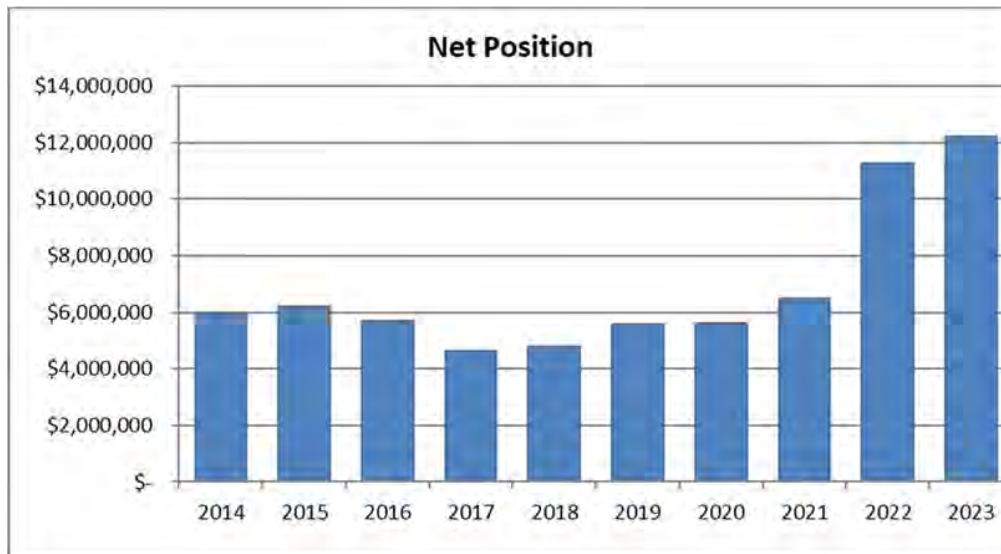
Transit Dependent Populations – South Shore

**TABLE 1 – NET POSITION**

**Tahoe Transportation District  
Net Position  
Last Ten Fiscal Years**

|                                              | Fiscal Year Ended June 30, |                     |                     |                     |                     |                     |                     |                     |                      |                      |
|----------------------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
|                                              | 2014                       | 2015                | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                | 2022                 | 2023                 |
| <b>Governmental Activities:</b>              |                            |                     |                     |                     |                     |                     |                     |                     |                      |                      |
| Net Investment In Capital                    | \$ 637,591                 | \$ 497,190          | \$ 357,165          | \$ 4,156            | \$ 7,699            | \$ 3,783            | \$ 1,397            | \$ -                | \$ -                 | \$ -                 |
| Restricted                                   | -                          | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    | -                    |
| Unrestricted                                 | 200,380                    | 339,953             | 437,315             | 426,331             | 529,985             | 645,985             | 686,024             | 833,005             | 840,225              | 852,818              |
| <b>Total Governmental Net Position</b>       | <b>\$ 837,971</b>          | <b>\$ 837,143</b>   | <b>\$ 794,480</b>   | <b>\$ 430,487</b>   | <b>\$ 537,684</b>   | <b>\$ 649,768</b>   | <b>\$ 687,421</b>   | <b>\$ 833,005</b>   | <b>\$ 840,225</b>    | <b>\$ 852,818</b>    |
| <b>Business-Type Activities:</b>             |                            |                     |                     |                     |                     |                     |                     |                     |                      |                      |
| Net Investment In Capital                    | \$ 4,140,944               | \$ 4,192,699        | \$ 3,587,089        | \$ 2,576,082        | \$ 2,096,600        | \$ 2,732,570        | \$ 2,537,810        | \$ 2,000,062        | \$ 5,628,928         | \$ 6,502,700         |
| Restricted                                   | -                          | -                   | -                   | -                   | -                   | -                   | 147,438             | 1,128,363           | 1,907,107            | 1,458,391            |
| Unrestricted                                 | 948,920                    | 1,174,962           | 1,322,737           | 1,618,825           | 2,157,726           | 2,203,956           | 2,264,283           | 2,537,747           | 2,898,891            | 3,430,297            |
| <b>Total Business-Type Activities</b>        | <b>\$ 5,089,864</b>        | <b>\$ 5,367,661</b> | <b>\$ 4,909,826</b> | <b>\$ 4,194,907</b> | <b>\$ 4,254,326</b> | <b>\$ 4,936,526</b> | <b>\$ 4,949,531</b> | <b>\$ 5,666,172</b> | <b>\$ 10,434,926</b> | <b>\$ 11,391,388</b> |
| <b>Primary Government</b>                    |                            |                     |                     |                     |                     |                     |                     |                     |                      |                      |
| Net Investment In Capital                    | \$ 4,778,535               | \$ 4,689,889        | \$ 3,944,254        | \$ 2,580,238        | \$ 2,104,299        | \$ 2,736,353        | \$ 2,539,207        | \$ 2,000,062        | \$ 5,628,928         | \$ 6,502,700         |
| Restricted                                   | -                          | -                   | -                   | -                   | -                   | -                   | 147,438             | 1,128,363           | 1,907,107            | 1,458,391            |
| Unrestricted                                 | 1,149,300                  | 1,514,915           | 1,760,052           | 2,045,156           | 2,687,711           | 2,849,941           | 2,950,307           | 3,370,752           | 3,739,116            | 4,283,115            |
| <b>Total Primary Government Net Position</b> | <b>\$ 5,927,835</b>        | <b>\$ 6,204,804</b> | <b>\$ 5,704,306</b> | <b>\$ 4,625,394</b> | <b>\$ 4,792,010</b> | <b>\$ 5,586,294</b> | <b>\$ 5,636,952</b> | <b>\$ 6,499,177</b> | <b>\$ 11,275,151</b> | <b>\$ 12,244,206</b> |

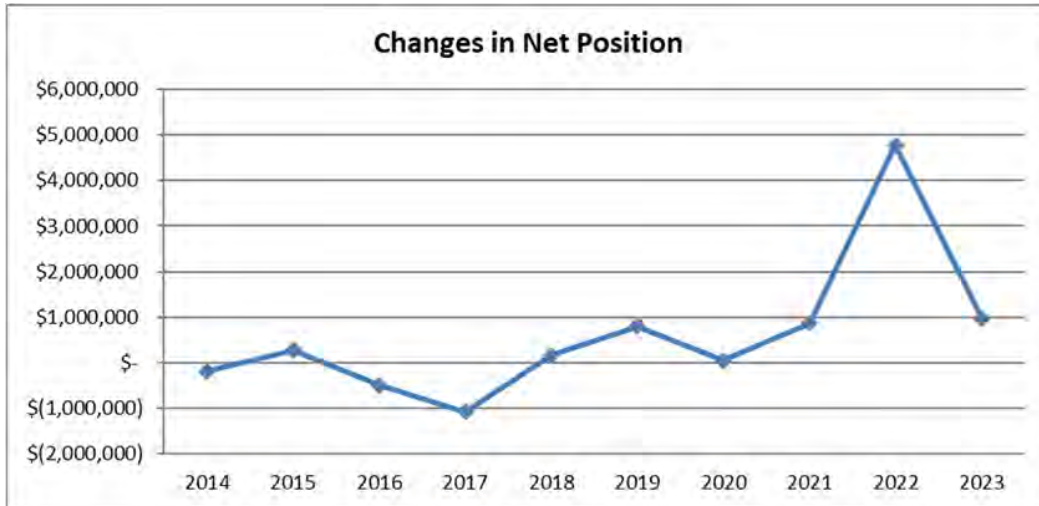
Source: Annual Basic Financial Statements, Statement of Net Positions



**TABLE 2 – CHANGES IN NET POSITION**

| Tahoe Transportation District<br>Changes in Net Position<br>Last Ten Fiscal Years |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
|-----------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
|                                                                                   | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  | 2019                | 2020                | 2021                | 2022                  | 2023                  |
| <b>Expenses</b>                                                                   |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| <b>Governmental Activities:</b>                                                   |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| General Government                                                                | \$ 4,593,193          | \$ 3,811,373          | \$ 4,536,412          | \$ 2,610,809          | \$ 6,794,634          | \$ 6,698,196        | \$ 3,064,674        | \$ 2,047,803        | \$ 928,311            | \$ 826,227            |
| <b>Total Governmental Activities Expenses</b>                                     | <b>\$ 4,593,193</b>   | <b>\$ 3,811,373</b>   | <b>\$ 4,536,412</b>   | <b>\$ 2,610,809</b>   | <b>\$ 6,794,634</b>   | <b>\$ 6,698,196</b> | <b>\$ 3,064,674</b> | <b>\$ 2,047,803</b> | <b>\$ 928,311</b>     | <b>\$ 826,227</b>     |
| <b>Business-Type Activities:</b>                                                  |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Transit/Parking Operations                                                        | \$ 5,683,819          | \$ 5,563,296          | \$ 6,242,487          | \$ 6,776,547          | \$ 6,795,069          | \$ 6,568,459        | \$ 6,122,124        | \$ 6,776,538        | \$ 7,135,918          | \$ 7,420,354          |
| <b>Total Business-Type Activities Expenses</b>                                    | <b>\$ 5,683,819</b>   | <b>\$ 5,563,296</b>   | <b>\$ 6,242,487</b>   | <b>\$ 6,776,547</b>   | <b>\$ 6,795,069</b>   | <b>\$ 6,568,459</b> | <b>\$ 6,122,124</b> | <b>\$ 6,776,538</b> | <b>\$ 7,135,918</b>   | <b>\$ 7,420,354</b>   |
| <b>Total Primary Government Expenses</b>                                          | <b>\$10,277,012</b>   | <b>\$ 9,374,669</b>   | <b>\$10,778,899</b>   | <b>\$ 9,387,356</b>   | <b>\$13,589,703</b>   | <b>\$13,266,655</b> | <b>\$ 9,186,798</b> | <b>\$8,824,341</b>  | <b>\$ 8,064,229</b>   | <b>\$ 8,246,581</b>   |
| <b>Revenues</b>                                                                   |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| <b>Governmental Activities:</b>                                                   |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| General Government                                                                |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Charges for Services                                                              | \$ 139,562            | \$ 183,839            | \$ 27,335             | \$ -                  | \$ 25,000             | \$ 4,333            | \$ 7,681            | \$ 84,913           | \$ 44,133             | \$ 46,650             |
| Operating Grants and Contributions                                                | -                     | -                     | -                     | -                     | -                     | -                   | -                   | -                   | -                     | -                     |
| Capital Grants and Contributions                                                  | 4,748,286             | 4,381,683             | 4,235,903             | 2,056,269             | 6,643,081             | 6,577,179           | 2,894,951           | 2,031,254           | 4,689,716             | 2,288,907             |
| <b>Total Governmental Activities Revenues</b>                                     | <b>\$ 4,887,848</b>   | <b>\$ 4,565,522</b>   | <b>\$ 4,263,238</b>   | <b>\$ 2,056,269</b>   | <b>\$ 6,668,081</b>   | <b>\$ 6,581,512</b> | <b>\$ 2,902,632</b> | <b>\$2,116,167</b>  | <b>\$ 4,733,849</b>   | <b>\$ 2,335,557</b>   |
| <b>Business-Type Activities:</b>                                                  |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Transit/Parking Operations                                                        |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Charges for Services                                                              | \$ 734,260            | \$ 672,064            | \$ 630,237            | \$ 578,193            | \$ 561,103            | \$ 619,424          | \$ 393,603          | \$ 349,427          | \$ 441,316            | \$ 487,916            |
| Operating Grants and Contributions                                                | 3,183,156             | 3,123,553             | 3,357,182             | 4,387,116             | 4,942,509             | 5,006,611           | 5,220,683           | 6,937,445           | 7,390,381             | 5,943,096             |
| Capital Grants and Contributions                                                  | -                     | -                     | 539,823               | 78,222                | 276,765               | 1,241,807           | 472,296             | -                   | -                     | -                     |
| <b>Total Business-Type Activities Revenues</b>                                    | <b>\$ 3,917,416</b>   | <b>\$ 3,795,617</b>   | <b>\$ 4,527,242</b>   | <b>\$ 5,043,531</b>   | <b>\$ 5,780,377</b>   | <b>\$ 6,867,842</b> | <b>\$ 6,086,582</b> | <b>\$7,286,872</b>  | <b>\$ 7,831,697</b>   | <b>\$ 6,431,012</b>   |
| <b>Total Primary Government Revenues</b>                                          | <b>\$ 8,805,264</b>   | <b>\$ 8,361,139</b>   | <b>\$ 8,790,480</b>   | <b>\$ 7,099,800</b>   | <b>\$12,448,458</b>   | <b>\$13,449,354</b> | <b>\$ 8,989,214</b> | <b>\$9,403,039</b>  | <b>\$12,565,546</b>   | <b>\$ 8,766,569</b>   |
| <b>Net (Expense)/Revenue</b>                                                      |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Governmental Activities                                                           | \$ 294,655            | \$ 754,149            | \$ (273,174)          | \$ (554,540)          | \$ (126,553)          | \$ (116,684)        | \$ (162,042)        | \$ 68,364           | \$ 3,805,538          | \$ 1,509,330          |
| Business-Type Activities                                                          | (1,766,403)           | (1,767,679)           | (1,715,245)           | (1,733,016)           | (1,014,692)           | 299,383             | (35,542)            | 510,334             | 695,779               | (989,342)             |
| <b>Total Primary Government Net (Expense)/Revenue</b>                             | <b>\$ (1,471,748)</b> | <b>\$ (1,013,530)</b> | <b>\$ (1,988,419)</b> | <b>\$ (2,287,556)</b> | <b>\$ (1,141,245)</b> | <b>\$ 182,699</b>   | <b>\$ (197,584)</b> | <b>\$ 778,698</b>   | <b>\$ 4,501,317</b>   | <b>\$ 519,988</b>     |
| <b>General Revenues and Other Changes in Net Position</b>                         |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| General Government                                                                |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Rental Car Mitigation Fees                                                        | \$ 70,379             | \$ 81,010             | \$ 158,818            | \$ 100,909            | \$ 101,838            | \$ 111,337          | \$ 98,692           | \$ 115,253          | \$ 93,962             | \$ 85,552             |
| Unrestricted Contributions                                                        | 60,618                | 76,318                | 70,318                | 140,636               | 149,318               | 118,666             | 100,000             | 75,000              | 50,000                | 50,000                |
| Miscellaneous                                                                     | 25,716                | 85,264                | 1,375                 | 586                   | 8,335                 | 2,656               | 1,003               | 1,271               | 2,533                 | 34,659                |
| Special Items - Loss on Sale of Capital Assets                                    | -                     | -                     | -                     | -                     | -                     | -                   | -                   | -                   | -                     | -                     |
| Transfer of Capital Assets                                                        | (500,948)             | (997,569)             | -                     | (51,584)              | (25,741)              | (3,891)             | -                   | (114,304)           | (3,944,813)           | (1,666,948)           |
| <b>Total Governmental Activities</b>                                              | <b>\$ (344,235)</b>   | <b>\$ (754,977)</b>   | <b>\$ 230,511</b>     | <b>\$ 190,547</b>     | <b>\$ 233,750</b>     | <b>\$ 228,768</b>   | <b>\$ 199,695</b>   | <b>\$ 77,220</b>    | <b>\$ (3,798,318)</b> | <b>\$ (1,496,737)</b> |
| Business-Type Activities:                                                         |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Transit/Parking Operations                                                        |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Unrestricted Contributions                                                        | \$ 1,114,335          | \$ 1,002,131          | \$ 1,034,370          | \$ 966,031            | \$ 1,047,243          | \$ 377,015          | \$ 43,674           | \$ 33,096           | \$ 42,720             | \$ 32,294             |
| Miscellaneous                                                                     | 15,094                | 45,774                | 223,040               | 482                   | 1,127                 | 1,911               | 4,873               | 58,907              | 85,442                | 242,266               |
| Special Items - Loss on Sale of Capital Assets                                    | -                     | -                     | -                     | -                     | -                     | -                   | -                   | -                   | -                     | 4,296                 |
| Transfer of Capital Assets                                                        | 500,948               | 997,569               | -                     | 51,584                | 25,741                | 3,891               | -                   | 114,304             | 3,944,813             | 1,666,948             |
| <b>Total Business-Type Activities</b>                                             | <b>\$ 1,630,377</b>   | <b>\$ 2,045,474</b>   | <b>\$ 1,257,410</b>   | <b>\$ 1,018,097</b>   | <b>\$ 1,074,111</b>   | <b>\$ 382,817</b>   | <b>\$ 48,547</b>    | <b>\$ 206,307</b>   | <b>\$ 4,072,975</b>   | <b>\$ 1,945,804</b>   |
| <b>Total Primary Government</b>                                                   | <b>\$ 1,286,142</b>   | <b>\$ 1,290,497</b>   | <b>\$ 1,487,921</b>   | <b>\$ 1,208,644</b>   | <b>\$ 1,307,861</b>   | <b>\$ 611,585</b>   | <b>\$ 248,242</b>   | <b>\$ 283,527</b>   | <b>\$ 274,657</b>     | <b>\$ 449,067</b>     |
| <b>Change in Net Position</b>                                                     |                       |                       |                       |                       |                       |                     |                     |                     |                       |                       |
| Governmental Activities                                                           | \$ (49,580)           | \$ (828)              | \$ (42,663)           | \$ (363,993)          | \$ 107,197            | \$ 112,084          | \$ 37,653           | \$ 145,584          | \$ 7,220              | \$ 12,593             |
| Business-Type Activities                                                          | (136,026)             | 277,795               | (457,835)             | (714,919)             | 59,419                | 682,200             | 13,005              | 716,641             | 4,768,754             | 956,462               |
| <b>Total Primary Government Change in Net Position</b>                            | <b>\$ (185,606)</b>   | <b>\$ 276,967</b>     | <b>\$ (500,498)</b>   | <b>\$ (1,078,912)</b> | <b>\$ 166,616</b>     | <b>\$ 794,284</b>   | <b>\$ 50,658</b>    | <b>\$ 862,225</b>   | <b>\$ 4,775,974</b>   | <b>\$ 969,055</b>     |

Source: Annual Basic Financial Statements, Statement of Activities



**TABLE 3 – FUND BALANCES – GOVERNMENTAL FUNDS**

**Tahoe Transportation District  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years**

|                                       | Fiscal Year Ended June 30, |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                       | 2014                       | 2015              | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              |
| <b>General Fund</b>                   |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Nonspendable                          | \$ 4,506                   | \$ 11,725         | \$ 503            | \$ 27,581         | \$ 2,941          | \$ 749            | \$ 23,555         | \$ 27,271         | \$ 20,757         | \$ 12,306         |
| Assigned                              | 45,000                     | 45,000            | 45,000            | 45,000            | 45,000            | 45,000            | 45,000            | 45,000            | 45,000            | 69,120            |
| Unassigned                            | 201,504                    | 319,037           | 439,247           | 395,338           | 519,862           | 639,740           | 665,234           | 800,532           | 808,587           | 804,317           |
| <b>Total General Fund</b>             | <b>\$ 251,010</b>          | <b>\$ 375,762</b> | <b>\$ 484,750</b> | <b>\$ 467,919</b> | <b>\$ 567,803</b> | <b>\$ 685,489</b> | <b>\$ 733,789</b> | <b>\$ 872,803</b> | <b>\$ 874,344</b> | <b>\$ 885,743</b> |
| <b>Other Governmental Funds</b>       |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Nonspendable                          | \$ 622                     | \$ -              | \$ -              | \$ -              | \$ -              | \$ 588            | \$ -              | \$ -              | \$ -              | \$ -              |
| Assigned                              | 314                        | 426               | 1,012             | 1,205             | 586               | 1,418             | 2,200             | 1,618             | 1,635             | 3,293             |
| Unassigned                            | (622)                      | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Other Governmental Funds</b> | <b>\$ 314</b>              | <b>\$ 426</b>     | <b>\$ 1,012</b>   | <b>\$ 1,205</b>   | <b>\$ 586</b>     | <b>\$ 2,006</b>   | <b>\$ 2,200</b>   | <b>\$ 1,618</b>   | <b>\$ 1,635</b>   | <b>\$ 3,293</b>   |

Source: Annual Basic Financial Statements, Governmental Funds Balance Sheet

**TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS**

**Tahoe Transportation District**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**

|                                          | Fiscal Year Ended June 30, |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|------------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                          | 2014                       | 2015              | 2016              | 2017              | 2018              | 2019              | 2020              | 2021              | 2022              | 2023              |
| <b>Revenues</b>                          |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Fees</b>                              |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| RCMF                                     | \$ 70,379                  | \$ 81,010         | \$ 158,818        | \$ 100,909        | \$ 101,838        | \$ 111,337        | \$ 98,692         | \$ 115,253        | \$ 93,962         | \$ 85,552         |
| <b>Intergovernmental</b>                 |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Federal Grants</b>                    |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| FTA                                      | 281,570                    | 722,625           | 541,037           | 289,874           | 94,543            | -                 | 57,606            | 29,763            | 3,806,546         | 1,880,908         |
| FLH 1/2% Funding                         | 3,767,310                  | 2,625,604         | 1,503,893         | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Other                                    | 341,659                    | 551,910           | 1,222,210         | 725,492           | 3,652,237         | 3,852,226         | 1,943,739         | 1,749,086         | 695,635           | 381,631           |
| <b>State and Local</b>                   |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Capital Grants                           | 357,747                    | 481,544           | 968,763           | 1,040,903         | 2,896,301         | 2,724,953         | 893,606           | 252,405           | 187,535           | 8,926             |
| Pass-through revenue                     | -                          | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Intergovernmental</b>           | <b>4,748,286</b>           | <b>4,381,683</b>  | <b>4,235,903</b>  | <b>2,056,269</b>  | <b>6,643,081</b>  | <b>6,577,179</b>  | <b>2,894,951</b>  | <b>2,031,254</b>  | <b>4,689,716</b>  | <b>2,271,465</b>  |
| <b>Charges for Services</b>              |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| CNG Fuel Sales                           | 115,434                    | 183,839           | 27,335            | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| North Shore Ski Services                 | -                          | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Administrative Fees                      | -                          | -                 | -                 | -                 | 25,000            | 4,333             | 7,681             | 84,913            | 44,133            | 46,650            |
| <b>Total Charges for Services</b>        | <b>115,434</b>             | <b>183,839</b>    | <b>27,335</b>     | <b>-</b>          | <b>25,000</b>     | <b>4,333</b>      | <b>7,681</b>      | <b>84,913</b>     | <b>44,133</b>     | <b>46,650</b>     |
| <b>Other Revenue</b>                     |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Contributions                            | 60,618                     | 76,318            | 70,318            | 140,636           | 149,318           | 118,666           | 100,000           | 75,000            | 50,000            | 50,000            |
| Misc                                     | 49,844                     | 90,664            | 1,375             | 586               | 8,335             | 2,656             | 1,003             | 1,271             | 2,533             | 52,101            |
| <b>Total Other Revenues</b>              | <b>110,462</b>             | <b>166,982</b>    | <b>71,693</b>     | <b>141,222</b>    | <b>157,653</b>    | <b>121,322</b>    | <b>101,003</b>    | <b>76,271</b>     | <b>52,533</b>     | <b>102,101</b>    |
| <b>Total Revenue</b>                     | <b>5,044,561</b>           | <b>4,813,514</b>  | <b>4,493,749</b>  | <b>2,298,400</b>  | <b>6,927,572</b>  | <b>6,814,171</b>  | <b>3,102,327</b>  | <b>2,307,691</b>  | <b>4,880,344</b>  | <b>2,505,768</b>  |
| <b>Expenditures</b>                      |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>General Govt</b>                      |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Personnel                                | 582,450                    | 637,202           | 514,113           | 541,331           | 582,159           | 584,202           | 617,456           | 545,611           | 445,888           | 485,360           |
| Services & Supplies                      | 3,843,478                  | 3,046,950         | 3,168,814         | 2,038,522         | 6,346,210         | 5,266,948         | 2,354,058         | 1,911,350         | 892,589           | 749,319           |
| Pass-through expenditures                | -                          | -                 | 156,250           | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Interfund                                | -                          | -                 | -                 | (385,865)         | (409,723)         | (401,783)         | (389,977)         | (402,006)         | (404,504)         | (408,916)         |
| Capital Outlay                           | 35,023                     | 905,061           | 5,175             | 69,466            | 283,920           | 1,241,807         | 472,296           | 109,946           | 3,845,134         | 1,453,565         |
| <b>Total Expenditures</b>                | <b>4,460,951</b>           | <b>4,589,213</b>  | <b>3,844,352</b>  | <b>2,263,454</b>  | <b>6,802,566</b>  | <b>6,691,174</b>  | <b>3,053,833</b>  | <b>2,164,901</b>  | <b>4,779,107</b>  | <b>2,279,328</b>  |
| <b>Excess / Deficiency</b>               | <b>583,610</b>             | <b>224,301</b>    | <b>649,397</b>    | <b>34,946</b>     | <b>125,006</b>    | <b>122,997</b>    | <b>48,494</b>     | <b>142,790</b>    | <b>101,237</b>    | <b>226,440</b>    |
| <b>Other Funding Sources</b>             |                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Transfers In                             | 45,839                     | -                 | 156,250           | 34,883            | 35,573            | 25,920            | 23,886            | 8,415             | 4,578             | 79,982            |
| Transfers Out                            | (546,787)                  | (99,437)          | (696,073)         | (86,467)          | (61,314)          | (29,811)          | (23,886)          | (12,773)          | (104,257)         | (293,365)         |
| <b>Total Other Funding Sources</b>       | <b>(500,948)</b>           | <b>(99,437)</b>   | <b>(539,823)</b>  | <b>(51,584)</b>   | <b>(25,741)</b>   | <b>(3,891)</b>    | <b>0</b>          | <b>(4,358)</b>    | <b>(99,679)</b>   | <b>(213,383)</b>  |
| <b>Net Change in Fund Balance</b>        | <b>82,662</b>              | <b>124,864</b>    | <b>109,574</b>    | <b>(16,638)</b>   | <b>99,265</b>     | <b>119,106</b>    | <b>48,494</b>     | <b>138,432</b>    | <b>1,558</b>      | <b>13,057</b>     |
| <b>Fund Balance at beginning of year</b> | <b>168,662</b>             | <b>251,324</b>    | <b>376,188</b>    | <b>485,762</b>    | <b>469,124</b>    | <b>568,389</b>    | <b>687,495</b>    | <b>735,989</b>    | <b>874,421</b>    | <b>875,979</b>    |
| <b>Fund Balance at year end</b>          | <b>\$ 251,324</b>          | <b>\$ 376,188</b> | <b>\$ 485,762</b> | <b>\$ 469,124</b> | <b>\$ 568,389</b> | <b>\$ 687,495</b> | <b>\$ 735,989</b> | <b>\$ 874,421</b> | <b>\$ 875,979</b> | <b>\$ 889,036</b> |

Source: Annual Basic Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balance

**TABLE 5 - BASE OPERATING STATISTICS**

**Tahoe Transportation District  
Base Operating Statistics  
Last Ten Fiscal Years**

|                              |                                        | Fiscal Year Ended June 30, |         |         |         |         |         |         |         |         |         |
|------------------------------|----------------------------------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                              |                                        | 2014                       | 2015    | 2016    | 2017    | 2018    | 2019    | 2020    | 2021    | 2022    | 2023    |
| <b>Operated In</b>           | States                                 | 2                          | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2       |
|                              | State Parks                            | 3                          | 5       | 5       | 5       | 5       | 5       | 2       | 1       | 1       | 1       |
|                              | Counties                               | 3                          | 4       | 4       | 5       | 5       | 5       | 4       | 3       | 4       | 4       |
|                              | Cities                                 | 3                          | 3       | 3       | 3       | 3       | 3       | 2       | 2       | 2       | 2       |
|                              | Municipalities                         | 8                          | 11      | 11      | 11      | 11      | 9       | 6       | 4       | 6       | 6       |
| <b>Total Passengers</b>      | Fixed Route (22, 23, 50, 53, 55)       | 455,549                    | 394,882 | 408,083 | 405,898 | 375,786 | 253,324 | 190,482 | 225,452 | 237,175 | 245,870 |
|                              | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 50,235                     | 47,899  | 46,812  | 34,240  | 30,780  | 30,687  | 23,947  | 24,502  | 22,739  | 20,143  |
|                              | Summer Seasonal **                     | 28,948                     | 21,521  | 25,604  | 35,815  | 33,594  | 37,872  | 36,815  | -       | 703     | 28,858  |
|                              | Winter Seasonal ***                    | 207,234                    | 155,667 | 311,655 | 358,975 | 185,332 | -       | -       | -       | -       | -       |
|                              | Demand Response & Specialized          | 17,640                     | 15,244  | 31,853  | 17,680  | 18,102  | 16,843  | 12,134  | 7,511   | 8,959   | 6,604   |
|                              | System                                 | 759,606                    | 635,213 | 824,007 | 852,608 | 643,594 | 338,726 | 263,378 | 257,465 | 269,576 | 301,475 |
| <b>Revenue Service Hours</b> | Fixed Route (22, 23, 50, 53, 55)       | 19,603                     | 19,602  | 19,551  | 19,504  | 19,733  | 19,221  | 19,326  | 19,175  | 17,147  | 13,530  |
|                              | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 10,788                     | 10,823  | 11,078  | 9,881   | 9,697   | 8,471   | 7,542   | 7,556   | 6,179   | 4,183   |
|                              | Summer Seasonal **                     | 3,440                      | 2,230   | 2,525   | 2,445   | 2,703   | 2,206   | 1,190   | -       | 62      | 691     |
|                              | Winter Seasonal ***                    | 13,654                     | 12,030  | 14,169  | 11,824  | 8,675   | -       | -       | -       | -       | -       |
|                              | Demand Response & Specialized          | 6,844                      | 6,399   | 12,734  | 6,912   | 7,504   | 6,020   | 4,932   | 4,127   | 4,906   | 5,198   |
|                              | System                                 | 54,329                     | 51,084  | 60,057  | 50,566  | 48,312  | 35,918  | 32,990  | 30,858  | 28,294  | 23,602  |
| <b>Revenue Service Miles</b> | Fixed Route (22, 23, 50, 53, 55)       | 244,312                    | 248,812 | 263,574 | 257,736 | 268,154 | 245,611 | 239,410 | 238,685 | 207,865 | 167,127 |
|                              | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 265,406                    | 265,974 | 267,245 | 223,688 | 215,738 | 200,004 | 187,508 | 191,165 | 155,906 | 106,518 |
|                              | Summer Seasonal **                     | 64,823                     | 36,308  | 45,201  | 45,768  | 49,189  | 38,968  | 20,652  | -       | 1,063   | 11,802  |
|                              | Winter Seasonal ***                    | 134,445                    | 116,149 | 133,513 | 112,734 | 90,541  | -       | -       | -       | -       | -       |
|                              | Demand Response & Specialized          | 88,943                     | 78,681  | 162,816 | 89,440  | 98,365  | 75,866  | 57,157  | 47,777  | 58,987  | 62,633  |
|                              | System                                 | 797,929                    | 745,924 | 872,349 | 729,366 | 721,987 | 560,449 | 504,727 | 477,627 | 423,821 | 348,080 |
| <b>Farebox Revenue ^</b>     | Fixed Route (22, 23, 50, 53, 55)       | 530,577                    | 518,062 | 435,210 | 272,743 | 263,776 | 318,035 | 238,401 | -       | -       | -       |
|                              | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 93,724                     | 91,167  | 88,272  | 172,232 | 162,335 | 178,898 | 64,728  | -       | -       | -       |
|                              | Summer Seasonal **                     | 87,920                     | 40,487  | 37,361  | 51,119  | 53,370  | 51,290  | 63,667  | -       | -       | -       |
|                              | Winter Seasonal ***                    | -                          | -       | 110     | 414     | -       | -       | -       | -       | -       | -       |
|                              | Demand Response & Specialized          | 22,039                     | 22,348  | 69,284  | 81,685  | 81,622  | 71,201  | 25,879  | -       | -       | -       |
|                              | System                                 | 734,260                    | 672,064 | 630,237 | 578,193 | 561,103 | 619,424 | 392,675 | -       | -       | -       |

Data reported by contractor from 2012 - 2016.

\*\* Route 30 (a Summer Seasonal Service) was discontinued as part of the 2019 Transit Plan effective November 1, 2018. The service operated for the duration of summer 2018 but did not in June 2019.

\*\*\* Winter Seasonal service is free to the user. This service was discontinued in FY 2019 as part of the 2019 Transit Plan effective November 1, 2018.

^ Farebox Revenue includes pass sales.

Commuter Route 21x was indefinitely suspended in October 2016.

\*\*\*\*Zero Fare program began April 12, 2020



**TABLE 6 – DEMOGRAPHIC AND ECONOMIC STATISTICS**

**Demographic and Economic Statistics  
Highlighting City of South Lake Tahoe and Douglas County  
Last Ten Fiscal Years**

|      | City of South Lake Tahoe |                     |                                |                               | Douglas County |                     |                                |                       |
|------|--------------------------|---------------------|--------------------------------|-------------------------------|----------------|---------------------|--------------------------------|-----------------------|
|      | Population Estimates (1) | Personal Income (2) | Per Capita Personal Income (3) | Unemployment Rate (4)<br>(10) | Population (5) | Personal Income (6) | Per Capita Personal Income (7) | Unemployment Rate (8) |
| 2014 | 20,975                   | 500,568,375         | 23,865                         | 7.0%                          | 47,492         | 2,714,783           | 57,163                         | 8.0%                  |
| 2015 | 21,036                   | 507,724,896         | 24,136                         | 5.7%                          | 47,628         | 2,860,357           | 60,056                         | 6.8%                  |
| 2016 | 21,078                   | 545,498,640         | 25,880                         | 5.1%                          | 48,020         | 3,145,049           | 65,495                         | 5.6%                  |
| 2017 | 21,068                   | 591,968,664         | 28,098                         | 4.6%                          | 48,309         | 3,145,061           | 65,103                         | 4.6%                  |
| 2018 | 21,892                   | 646,273,732         | 29,521                         | 3.5%                          | 48,467         | 3,353,335           | 69,188                         | 4.0%                  |
| 2019 | 22,800                   | 694,054,800         | 30,441                         | 3.8%                          | 48,095         | 3,642,708           | 75,740                         | 3.9%                  |
| 2020 | 22,525                   | 842,525,100         | 37,404                         | 10.3%                         | 49,088         | 3,698,946           | 75,353                         | 9.1%                  |
| 2021 | 23,398                   | 875,178,792         | 37,404 (3a)                    | 6.0%                          | 49,870         | 3,849,265           | 77,186                         | 5.1%                  |
| 2022 | 21,199                   | 792,927,396         | 37,404 (3a)                    | 2.9%                          | 49,628         | 3,849,265 (3a)      | 77,562                         | 3.8%                  |
| 2023 | 20,548                   | 768,577,392         | 37,404 (3a)                    | 3.7%                          | (9)            | (9)                 | (9)                            | 4.8%                  |

- (1) State of California - Dept of Finance
- (2) Calculated by multiplying City Population by Per Capita Personal Income
- (3) Based on 5 Year Annual American Community Survey Estimates.
- (3a) - Data in years beyond those available from Surveys reflects the closed year available.
- (4) Homefacts - Average over 12 month-calendar year period. Not seasonally adjusted. (Through FY22)
- (5) Federal Reserve Economic Data - US Bureau of the Census
- (6) Federal Reserve Economic Data - US Bureau of Economic Analysis
- (7) Calculated by dividing County Population by Personal Income
- (8) Federal Reserve Economic Data - US Bureau of Labor Statistics
- (9) Information was not available at the time of printing
- (10) State of California - Dept of Employment Development (Beginning FY23)

**TABLE 7 – TRANSIT DEPENDENT POPULATION (WITHIN TRANSIT SERVICE AREA)**

|               |                                   |                                    | Lake Tahoe South Shore<br>Transit Dependent Population |                                 |                                |                                 |                                |                                   |                                      |                               |
|---------------|-----------------------------------|------------------------------------|--------------------------------------------------------|---------------------------------|--------------------------------|---------------------------------|--------------------------------|-----------------------------------|--------------------------------------|-------------------------------|
| Census Tracts | Area                              | Community                          | 2020                                                   | 2020 ACS 5-                     | 2020 ACS 5-                    | 2020 ACS 5-                     | 2020 ACS 5-                    | 2020 5-Year                       | 2020 5-Year                          |                               |
|               |                                   |                                    | Census Total Population                                | Year Total Population 65 & Over | Year Total Population Under 18 | Year Total Population Estimates | Year Total Household Estimates | ACS Total Zero Vehicle Households | ACS Total Population with Disability | ACS Poverty Status Population |
| 316           | City of South Lake Tahoe          | Stateline                          | 4,005                                                  | 465                             | 648                            | 3,326                           | 1,388                          | 119                               | 470                                  | 707                           |
| 302           | City of South Lake Tahoe          | Bijou                              | 4,394                                                  | 622                             | 1,051                          | 5,591                           | 1,964                          | 116                               | 809                                  | 535                           |
| 303.01        | City of South Lake Tahoe          | Sierra Tract                       | 2,703                                                  | 519                             | 299                            | 3,017                           | 1,321                          | 155                               | 650                                  | 424                           |
| 303.02        | City of South Lake Tahoe          | Highland Woods - Al Tahoe          | 2,903                                                  | 379                             | 267                            | 2,684                           | 1,282                          | 31                                | 378                                  | 202                           |
| 304.03        | City of South Lake Tahoe          | Tahoe Keys                         | 1,391                                                  | 521                             | 250                            | 1,369                           | 634                            | 28                                | 149                                  | 54                            |
| 304.04        | City of South Lake Tahoe          | Tahoe Island Drive                 | 2,117                                                  | 400                             | 358                            | 2,244                           | 890                            | 72                                | 229                                  | 158                           |
| 304.02        | City of South Lake Tahoe          | The Y - Gardner Mountain           | 3,847                                                  | 574                             | 696                            | 4,319                           | 1,946                          | 366                               | 850                                  | 513                           |
| 305.04        | Pioneer Trail (County)            | Pioneer Trail West (County)        | 2,579                                                  | 696                             | 452                            | 2,674                           | 1,059                          | 15                                | 296                                  | 110                           |
| 305.02        | N. Upper Truckee, Meyers (County) | North Upper Truckee, Juniper Flats | 2,768                                                  | 362                             | 516                            | 2,696                           | 1,122                          | 7                                 | 291                                  | 77                            |
| 305.06        | Meyers, Christmas Valley (County) | Meyers, Christmas Valley (East)    | 1,717                                                  | 162                             | 182                            | 969                             | 336                            | -                                 | 48                                   | 60                            |
| 305.07        | Christmas Valley (County)         | Christmas Valley (West)            | 1,009                                                  | 173                             | 174                            | 1,432                           | 563                            | -                                 | 218                                  | 82                            |
| 320           | Emerald Bay Road (SR 89)          | Tahoma - West Shore                | 940                                                    | 83                              | 221                            | 889                             | 323                            | -                                 | 90                                   | 104                           |
| 16            | Zephyr Cove (NV) - East Shore     | Zephyr Cove, Skyland, Glenbrook    | 1,799                                                  | 639                             | 120                            | 1,626                           | 823                            | 26                                | 107                                  | 68                            |
| 17            | Roundhill (NV)                    | Stateline - Roundhill              | 1,493                                                  | 236                             | 301                            | 1,805                           | 765                            | 42                                | 86                                   | 201                           |
| 18            | Kingsbury (NV)                    | Stateline - Kingsbury              | 2,301                                                  | 610                             | 279                            | 2,041                           | 1,025                          | -                                 | 130                                  | 155                           |
|               |                                   |                                    | 35,966                                                 | 6,441                           | 5,814                          | 36,682                          | 15,441                         | 977                               | 4,801                                | 3,450                         |

## SINGLE AUDIT INFORMATION

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## COMPLIANCE SECTION

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**TAHOE TRANSPORTATION DISTRICT**  
**Single Audit Report on Federal Awards**  
**Year ended June 30, 2023**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Tahoe Transportation District  
Stateline, Nevada

**Independent Auditor’s Report**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Tahoe Transportation District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 17, 2023.

**Internal Control Over Financial Reporting**

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

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

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

Board of Directors  
Tahoe Transportation District  
Stateline, Nevada

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California  
November 17, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Tahoe Transportation District  
Stateline, Nevada

**Independent Auditor’s Report**

**Report on Compliance for Each Major Federal Program**

We have audited the Tahoe Transportation District’s (District’s) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2023. The District’s major federal programs are identified in the Summary of Auditor’s Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management’s Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of the District’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the District’s compliance.

Board of Directors  
Tahoe Transportation District

### ***Opinion on Major Federal Programs***

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

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

We have audited the financial statements of the District as of and for the year ended June 30, 2023, and have issued our report thereon dated November 17, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such



Board of Directors  
Tahoe Transportation District

information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California  
November 17, 2023

**TAHOE TRANSPORTATION DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2023**

| Federal Grantor/Pass-through Grantor/<br>Program or Cluster Title      | Catalog of<br>Federal<br>Domestic<br>Assistance<br>Number | Program<br>Identification<br>Number | Federal<br>Financial<br>Assistance<br>Expenditures |
|------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------|----------------------------------------------------|
| <b>United States Department of Transportation</b>                      |                                                           |                                     |                                                    |
| Highway Planning and Construction Cluster:                             |                                                           |                                     |                                                    |
| Highway Planning and Construction Program:                             |                                                           |                                     |                                                    |
| Passed through the California Department of Transportation (Caltrans): |                                                           |                                     |                                                    |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | STPLN-6478(005) Z230                | \$ 98,025                                          |
| Federal Highway Administration Congestive Mitigation Air Quality       | 20.205                                                    | STPLN-6478(005) Z400                | 10,469                                             |
| Passed through the Nevada Department of Transportation (NDOT):         |                                                           |                                     |                                                    |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | PR403-21-063                        | 21,726                                             |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | PR310-21-063                        | 118,802                                            |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | PR496-21-063                        | 47,233                                             |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | PR463-22-063                        | <u>22,717</u>                                      |
| Federal Transit Administration Surface Transportation                  | 20.205                                                    | PR462-22-063                        | 10,333                                             |
| Total Highway Planning and Construction Cluster                        |                                                           |                                     | <u>329,306</u>                                     |
| Transit Services Programs Cluster:                                     |                                                           |                                     |                                                    |
| Federal Transit Administration Section 5339 Program FY17               | 20.526                                                    | NV-2020-004-00                      | 149,073                                            |
| F Federal Transit Administration Section 5307 Program                  | 20.526                                                    | NV-2019-011-00                      | 617,937                                            |
| F Federal Transit Administration Section 5307 Program (CARES)          | 20.526                                                    | NV-2021-007-00                      | 19,737                                             |
| F Federal Transit Administration Section 5307 Program                  | 20.526                                                    | NV-2021-006-00                      | 799,627                                            |
| F Federal Transit Administration Section 5307 Program                  | 20.526                                                    | NV-2021-035-00                      | 34,988                                             |
| F Federal Transit Administration Section 5307 Program (5307 & Equip)   | 20.526                                                    | NV-2022-013-00                      | <u>149,542</u>                                     |
| Total Transit Services Programs Cluster                                |                                                           |                                     | <u>1,770,904</u>                                   |
| Other Programs:                                                        |                                                           |                                     |                                                    |
| Direct Program:                                                        |                                                           |                                     |                                                    |
| Formula Grants for Urban Areas                                         |                                                           |                                     |                                                    |
| Federal Transit Administration Section 5307 Program (CARES)            | 20.507                                                    | NV-2020-016-00                      | 801,145                                            |
| Federal Transit Administration Section 5307 Program (ARP)              | 20.507                                                    | NV-2022-008-00                      | 685,452                                            |
| Federal Transit Administration Section 5307 Program                    | 20.507                                                    | NV-2021-037-00                      | 450,452                                            |
| Passed through the Nevada Department of Transportation (NDOT):         |                                                           |                                     |                                                    |
| Federal Transit Administration Section 5311 Program                    | 20.509                                                    | PR 400-21-802                       | <u>1,002,359</u>                                   |
| Total Other Programs                                                   |                                                           |                                     | <u>2,939,408</u>                                   |
| Total United States Department of Transportation                       |                                                           |                                     | <u>5,039,618</u>                                   |
| <b>United States Department of Homeland Security</b>                   |                                                           |                                     |                                                    |
| Federal Emergency Management Agency (FEMA)                             |                                                           |                                     |                                                    |
| California Governor's Office of Emergency Services (CALOES)            | 97.039                                                    | FEMA-4382-DR-CA                     | <u>52,326</u>                                      |
| Total United States Department of Homeland Security                    |                                                           |                                     | <u>52,326</u>                                      |
| Total Expenditures of Federal Awards                                   |                                                           |                                     | <u>\$ 5,091,944</u>                                |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**TAHOE TRANSPORTATION DISTRICT****Notes to Schedule of Expenditures of Federal Awards****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**Scope of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents only the expenditures incurred by the Tahoe Transportation District (District) that are reimbursable under programs of federal agencies providing financial awards. For the purposes of this Schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the District from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with such federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized or the portion of the program expenditures that were funded with other state, local, or other non-federal funds are excluded from the accompanying schedule.

Basis of Accounting

The expenditures included in the accompanying Schedule were reported on the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when incurred. Expenditures reported include any property or equipment acquisitions incurred under the federal program. The District elected to use the 10% de minimis cost rate during the year ended June 30, 2023.

Subrecipients

The District did not pass through any federal funds to subrecipients during the year ended June 30, 2023.

**TAHOE TRANSPORTATION DISTRICT**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2023**

**Section I - Summary of Auditor's Results****Financial Statements**

- |                                                                                                                       |               |
|-----------------------------------------------------------------------------------------------------------------------|---------------|
| 1. Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified    |
| 2. Internal control over financial reporting:                                                                         |               |
| a. Material weakness(es) identified?                                                                                  | No            |
| b. Significant deficiency(ies) identified?                                                                            | None Reported |
| 3. Noncompliance material to the financial statements noted?                                                          | No            |

**Federal Awards**

- |                                                                                                        |                                           |               |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------|
| 1. Internal control over major programs:                                                               |                                           |               |
| a. Material weakness(es) identified?                                                                   |                                           | No            |
| b. Significant deficiency(ies) identified?                                                             |                                           | None Reported |
| 2. Type of auditors' report issued on compliance for major programs:                                   |                                           | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? |                                           | No            |
| 4. Identification of major programs:                                                                   |                                           |               |
| <u>CFDA Number</u>                                                                                     | <u>Name of Federal Program or Cluster</u> |               |
| 20.205                                                                                                 | Highway Planning and Construction         |               |
| 20.509                                                                                                 | Formula Grants for Urban Areas            |               |
| 5. Dollar threshold used to distinguish between Type A and Type B programs:                            |                                           | \$750,000     |
| 6. Auditee qualified as a low-risk auditee?                                                            |                                           | Yes           |

**TAHOE TRANSPORTATION DISTRICT**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2023**

**Section II - Findings Related to the Financial Statements which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards (GAGAS)**

There were no findings required to be reported in accordance with GAGAS.

**Section III - Findings and Questioned Costs Related to Federal Awards**

There were no findings required to be reported under 2 CFR 200, paragraph .516 of the Uniform Guidance.

**TAHOE TRANSPORTATION DISTRICT**  
**Summary Schedule of Prior Year Findings**  
**Year ended June 30, 2023**

**Status of Prior Year Audit Findings:**

There were no prior audit findings requiring follow-up from the year ended June 30, 2022.

Board of Directors  
Tahoe Transportation District  
Stateline, Nevada

We have audited the financial statements of Tahoe Transportation District (District) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 17, 2023. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated June 5, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our letter dated June 5, 2023.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, and our firm have complied with all relevant ethical requirements regarding independence.

We identified independence threats related to the preparation of the financial statements and proposing journal entries. We have applied certain safeguards to reduce the threats to an acceptable level, including using an independent party within the firm to perform a quality control review of the financial statements, and obtaining confirmation from the District's management that their review of the financial statements including comparing the financial statements and footnotes to the underlying accounting records.

## **Significant Risks Identified**

We have identified the following significant risks: implementation of the new subscription-based IT arrangements, federal major program testing over Formula Grants for Rural Areas and Highway Construction and Planning, compliance with TDA funding, and compliance with Prop 1B funding. As a result, we evaluated subscription-based IT arrangements to determine if the new standard was applicable, we performed testing over both federal grants aforementioned, we performed compliance testing of TDA funds, and we performed compliance testing of Prop 1B funds.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Tahoe Transportation District is included in Note 1 to the financial statements. As described in Notes 3 and 4 to the financial statements during the year, the District changed accounting policies by adopting Governmental Accounting Standards (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful lives and depreciation methodology for capital assets, accruals for goods or services received, and employee usage of accumulate vacation and/or compensatory leave balances.

Management's estimate of the useful lives and depreciation methodology for capital assets, accruals for goods or services received, and employee usage of accumulate vacation and/or compensatory leave balances is based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District, communication with the vendors for quoted amounts, and the leave balances percentage was determined by the District's evaluation of the accumulated vacation usage from previous fiscal years. We evaluated the key factors and assumptions used to develop the useful lives and depreciation methodology for capital assets, accruals for goods or services received, and employee usage of accumulate vacation and/or compensatory leave balances and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*



Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We noted no significant unusual transactions.

### **Identified or Suspected Fraud**

We have not identified or obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. The only uncorrected financial statement misstatements related to recording claims payable that were immaterial to the financial statements.

Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements that we identified as a result of our audit procedures.

### **Disagreements with Management**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated November 17, 2023.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Information Included in Annual Comprehensive Financial Report**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the other information and considered whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

**Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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



Irvine, California  
November 17, 2023



MEMORANDUM

Date: November 30, 2023  
To: Tahoe Transportation District (TTD) Board of Directors  
From: TTD Staff - Carl Hasty, District Manager  
Subject: Nomination and Appointment of Committee Members to the Program Implementation and the Regional Partnerships and Communication Committees to Fill Vacancies

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**Action Requested:**

It is requested the Board seek nominations and select appointees to the Program Implementation Committee (PIC) and the Regional Partnerships and Communication Committee (RPCC) to fill vacancies. Nominees can include Directors or alternates.

**Fiscal Analysis:**

N/A

**Work Program Analysis:**

Staff time is allotted for work with the Board and Board committees in the work program for the fiscal year.

**Background:**

The PIC lost a member when the California Governor replaced Sherry Hao with Nick Speal as their appointment to the Board. The RPCC and PIC also lost another member when Board Member Laine's committee appointee Jeffrey Spencer resigned.

**Discussion:**

Board Member Laine has requested Brandan Ferry be appointed as replacement for Jeffrey Spencer to the RPCC and PIC. Board Member Speal has expressed his interest as a committee member to the PIC. Staff recommends that the Board nominate and appoint two Board members to the PIC and one member to the RPCC.

**Additional Information:**

If you have any questions or comments regarding this item, please contact Carl Hasty at (775) 589-5501 or [chasty@tahoetransportation.org](mailto:chasty@tahoetransportation.org).

**Attachment:**

- A. Committee member list

**TTD COMMITTEE APPOINTMENTS**

|                                               | Finance & Personnel | Program Implementation | Regional Partnerships/Communication |
|-----------------------------------------------|---------------------|------------------------|-------------------------------------|
| Lori Bagwell, Carson City                     | Chair               |                        |                                     |
| Cody Bass, CSLT                               |                     | X                      |                                     |
| Brian Bigley (Hvly), Member at Large, V-Chair |                     | X                      |                                     |
| Andy Chapman, TNT-TMA                         |                     | X                      | Chair                               |
| Kyle Davis, NV Gov Appointee                  | X                   |                        |                                     |
| Jessica Diss, TRPA Appointee                  |                     |                        | X                                   |
| Alex Fong, Caltrans                           |                     |                        | X                                   |
| Cindy Gustafson, Placer County                |                     |                        | X                                   |
| Nick Speal, CA Gov Appointee                  |                     |                        |                                     |
| Alexis Hill, Washoe County, Chair             | X                   |                        |                                     |
| Brooke Laine, El Dorado Cty                   |                     | X                      | X                                   |
| Wesley Rice, Douglas County                   |                     | Chair                  |                                     |
| Sondra Rosenberg, NDOT                        |                     |                        | X                                   |
| Raymond Suarez, SS-TMA                        | X                   | X                      |                                     |
| Steve Teshara, SS-TMA                         |                     |                        | X                                   |

**QUORUM            3                    4                    4**

Nov. 30, 2023



MEMORANDUM

Date: November 30, 2023

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Carl Hasty, District Manager

Subject: Discussion and Possible Action on Preparation of a Facilitated Strategic Board Work Session for Short and Mid-Term Priorities to Complete Transit Multi-Modal Connectivity within the Greater Tahoe-Truckee Region from the I-80 to the US 50 Corridors

**Action Requested:**

It is requested the Board concur with the direction for planning the strategic work session and direct Staff to work with TRPA and transportation agencies to bring back a concept for facilitated discussion with the Board vetting a short and mid-term priority outcome as part of the Regional Transportation Plan (RTP) update to be supported by the TTD and Tahoe Regional Planning Agency (TRPA) Boards and associated actions.

**Fiscal Analysis:**

Funding for staff and consultant time for this work comes from funding for the Short Range Transit Plan; funding for recreation travel demand, also known by regional revenue; and some general funds.

**Work Program Analysis:**

Staff's existing work on projects and transit, including studies that are underway for facilities, fleet, and smart technology lend themselves to this topic and are addressed in the work program. In addition, work towards regional revenue is also pertinent and in the work program. Finally, Staff will be participating in the RTP update effort, slated to begin in January 2024 and led by TRPA.

**Background:**

Tahoe has more than a fifty-year history of planning transportation solutions to address the Lake's visitation and use. Tahoe also has more than a fifty-year history of regional planning for land use and the environment, including transportation. The multi-modal vision of addressing transportation is rooted in the early '70's and can be found in the planning documents of the California Tahoe Regional Planning Agency and the TRPA. The multi-modal vision included sidewalks, a bike trail network in developed areas and around the Lake, passenger ferry across the Lake, public transit in the developed areas, and potential mass transit in the south shore of the Lake. The vision also included the creation of a regional transportation district to oversee implementation and operation.

Public transit first was introduced in April of 1974 in the City of South Lake Tahoe, followed by Placer County in December of 1974. The City ceased operations in 1985 and shifted to a reduced service contract scenario. The 1995 redevelopment project conditions of approval at south shore required the creation of a coordinated public transit system, which was governed by a non-profit organization consisting primarily of private sector participants with local government members as the minority on the board. The coordinated system was created by combining what had been individual business fleets with the City’s contract fleet into one system, hence the governance model. The operation persisted for thirteen years until 2010, when it shifted to TTD post the non-profit filing for bankruptcy and the Board decision to dissolve the entity.

While the north and south shore transit systems have persisted for fifty years, the region has yet to focus on transit as a priority connecting the systems to create a year-round linked public transit network from the I-80 corridor to the US 50 corridor. If such a backbone network were created, the fleshing out of a complete interregional multi-modal network could be developed over the long term.

In 1995, TRPA began developing the Environmental Improvement Program (EIP), a non-regulatory approach to bringing financial resources to the gargantuan effort to improve water quality for the Lake and achieve other adopted environmental threshold goals for natural attributes that people valued, such as recreation, scenic quality, forest health, and air quality. The EIP targeted a funding goal of what in 2023 dollars would be over \$1.7 billion dollars to address threshold capital improvements. For transportation, this first generation of EIP focused on water quality treatment retrofit of roads and not multi-modal system development, except for bike trails.

The EIP effort achieved political consensus and has reached its funding target and more. The success required a change in how the Basin agencies operated to deliver the projects in the EIP, which ushered in a new partnership approach. This historical achievement can be mimicked moving forward to the next generation of transportation, focusing on the development of a linked regional transit network and supporting multi-modal improvements. The development of such a network would manage congestion and access to recreation, while protecting the resource, reduce vehicle miles traveled and greenhouse gas emissions, address social equity and access, manage the destination, improve the quality of the Tahoe experience, and support the economy.

While first envisioned in the ‘70’s, a transit centered multi-modal system is needed today even more, given the dramatic population increases in the two states and closest drive-up markets. Today’s urban population centers continue to place pressure on Tahoe travel and visitation since the 1980 bi-state compact on Tahoe and the creation of TTD as illustrated below.

|                          | <b>1980</b>   | <b>2023</b>  |                |
|--------------------------|---------------|--------------|----------------|
| Nevada                   | 489,000       | 2.89 million | 490% increase  |
| Washoe County            | 193,623       | 506,000      | 161% increase  |
| California               | 23.67 million | 39 million   | 65% increase   |
| Bay Area (nine counties) | 5.18 million  | 7.55 million | 45.7% increase |
| Placer County            | 117,247       | 421,632      | 260% increase  |

Over the last seven years, TTD has been involved with the bi-state consultation on transportation led by TRPA and the two states through four administrations. Differences of opinion about the transportation problem and how to address it, particularly how to fund the

RTP, were at the center of the discussions. TTD approached the solution with the intent to evaluate and determine the best revenue method for addressing the large funding gap of \$67 million per year to implement the RTP, where the idea of a user fee was promoted. That idea did not resonate politically. TRPA approached the funding issue in the last update of the RTP with targeting a smaller funding gap of at least \$20 million per year and, like the TTD effort, evaluated a variety of funding mechanisms that could be implemented at the partnership levels of local, state, and federal. Determining the mechanisms to achieve filling that gap were left to the sectors of private, local, state, and federal and became known by the moniker of the 7-7-7 Plan.

Several important developments came out of the work of the bi-state process. Perhaps the most important product of the process was the broader dialog about regional transportation and what that means. This has been particularly true at the technical level amongst transportation-oriented agencies and the policy level of the TTD Board. The effort began to evolve the thinking and realization of a focus on a regional transportation system and its relationship to each local transportation network. This was achieved at TTD with the establishment of its current strategic five-year goals and the creation of its committees. It was established at the technical level with the creation of the Tahoe Transportation Implementation Committee (TTIC). The TTIC reviewed and developed a ten-year priority list of regional capital and operation improvements, which was endorsed by the bi-state group. Part of the policy work and awareness has also been oriented to align interests at the regional level to do the work that successful resort regions have done for improved transportation operations. For TTD, that has meant starting with improving and aligning efforts with the TRPA Board and staff. That work effort is successfully underway.

So, while the history of transportation planning solutions is long, with some of the multi-modal solutions partially implemented; it is within the most recent years that the political and technical awareness of mobilizing to achieve regional transportation work has evolved to the point that it is time to take the next evolutionary step and focus regional basin efforts to develop the regional connections that will form the backbone of the transit network connecting the I-80 and US 50 corridors through the Tahoe basin. As will be discussed and for which a facilitated work session is proposed focusing on regional connectivity does not exclude local system priorities, nor other multi-modal connections.

### **Discussion:**

The facilitated strategic session was originally targeted for this December meeting, however, after consultation and concept development with Staff, TRPA leadership, the facilitator, and TTD Board leadership, the time to fully prepare for the December meeting was not possible. TRPA is ramping up to begin the update of the next RTP, so coordination with that effort is an important strategic idea. Attachment A is a draft schedule of steps to consider as part of the preparation for a February work session, with the idea of the resultant work to be part of a joint meeting with the TRPA Board or transportation committee sometime in the spring.

From the discussions to date, what is proposed for Board consideration at this meeting is

- 1) A review and recap of the adopted strategic goals of TTD, and the status of the committees objectives relevant to the goals;
- 2) Discussion of a three to five year strategic objective for TTD, aligning with the outcome of the Short Range Transit Plan upcoming decision; and
- 3) Discussion on a five to fifteen year strategic goal, targeting the implementation of a transit multi-modal network connecting the region with both the I-80 and US 50 corridors and across the Lake that can become a center piece objective in the next RTP.

What will be unique about this proposal for the RTP is that it will identify a strategic system outcome, which will require enough regional consensus to make it possible. More importantly, the leadership support of the two Boards of TTD and TRPA to such a mid-term endeavor will be a powerful start to mobilizing regional consensus and implementation, much as what happened with the first generation of EIP. An appropriate regional consensus will enable the alignment that is necessary to secure funding, align critical players for implementation, align legislative agendas and efforts to garner the tools and funding support to benefit the Lake, and to focus on key regional elements that can provide the greatest benefit to many of the management issues that have been much of the discussion of late, such as management of visitation while providing access, not overwhelming the region with vehicles, begin to manage road congestion, address climate and social equity access, etc.

With the Board's support, Staff will bring back to the Board a concept and enough details to vet via a facilitated workshop in February for further refinement. Staff will continue to work with TRPA staff and other transportation agency partners through TTIC to address:

- 1) A Short-term and Mid-term Set of Regional Priority Projects and Services
- 2) Associated Cost Estimates
- 3) Preliminary Benefit Estimates
- 4) Necessary Funding and Potential Funding Opportunities
- 5) Implementation Framework and Governance Proposal Regarding Implementation
- 6) Likely Board and Staff Next Steps

Staff recommends the Board support the development of a short and mid-term transit multi-modal approach to bring back to the Board in the format of a facilitated strategic work session for vetting and further development to be followed by Board and staff work to engage the TRPA Board as part of the RTP update process.

**Additional Information:**

If you have any questions or comments regarding this item, please contact Carl Hasty at (775) 589-5501 or [chasty@tahoetransportation.org](mailto:chasty@tahoetransportation.org).

**Attachment:**

- A. Draft Activities and Milestones



## Tahoe Transportation District Building Support for Near- and Mid-Term Transportation Improvements

November 30, 2023

Activities and Milestones: December 2023 – Summer 2024

- 0) Preview process for TTD Board **Dec 6**
  - a. Preview current objectives
    - i. Objective 1: Organization and structure
    - ii. Objective 2: Three to five year transit plan
    - iii. Objective 3: Ten to fifteen year transportation plan and the RTP update
  
- 1) Describe the range of projects, funding requirements, funding prospects **Dec-Jan**
  - a. Projects
  - b. Approximate cost
  - c. List of foreseeable funding sources
  
- 2) Survey TTD members on projects and funding plans **Jan**
  - a. Questions from Board members
  - b. Requests for changes
  - c. Preview: seeking endorsement at February TTD Board meeting
  
- 3) TTD workshop on projects and funding plans **Feb**
  - a. Seek endorsement on plans
  - b. Plan for engaging TRPA
  - c. Plan for additional outreach (states, federal, etc.)
  
- 4) Survey TRPA Board, staff and other critical partners **Feb-Mar**
  - a. Questions from Board members
  - b. Requests for changes
  - c. Preview: seeking endorsement in joint TRPA and TTD Boards meeting
  
- 5) Joint TTD-TRPA Boards meeting **Mar-Apr**
  - a. Seek endorsement on plans
  - b. Assign roles for outreach and implementation