

## TAHOE TRANSPORTATION DISTRICT (TTD)

### Notice of Agenda and Agenda

Tahoe Regional Planning Agency  
128 Market Street  
Stateline, NV 89449

December 7, 2022  
3:00 p.m.

---

The Tahoe Transportation District Board meeting will be physically open to the public at Tahoe Regional Planning Agency, Stateline, NV 89449 and 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(e) as enacted by California AB-361 and a determination of the Board of Directors to waive certain requirements regarding teleconferencing.

To register for the TTD Finance and Personnel Committee Meeting / TTD/C Board Meeting go to:  
<https://attendee.gotowebinar.com/register/4711292303782379355>

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

Members of the public may observe the meeting and submit comments in person at the above location 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](mailto: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](http://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:* Adopt Resolution 2022-015 Authorizing Conduct of Teleconference Meetings of the District Under California Government Code section 54953(e) **Page 1**
- C. *For Possible Action:* Approval of Agenda for December 7, 2022
- D. *For Possible Action:* Approval of Board Minutes of October 5, 2022 **Page 3**

#### **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. 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.	<b>FOR INFORMATION: INCLINE VILLAGE MOBILITY COMMITTEE REPORT FOR NOVEMBER 30 AND MINUTES OF OCTOBER 24, 2022 MEETING</b>	<b>Page 12</b>
IV.	<b>FOR INFORMATION: REGIONAL PARTNERSHIPS AND COMMUNICATION COMMITTEE REPORT FOR NOVEMBER 2 AND MINUTES OF JULY 6, 2022</b>	<b>Page 14</b>
V.	<b>FOR INFORMATION: PROGRAM IMPLEMENTATION COMMITTEE REPORT FOR NOVEMBER 28 AND MINUTES OF OCTOBER 7, 2022 AND NOVEMBER 2, 2022 MEETINGS</b>	<b>Page 17</b>
VI.	<b>FOR INFORMATION: BUDGET FINANCE AND PERSONNEL COMMITTEE REPORT FOR DECEMBER 7 MEETING</b>	
VII.	<b>FOR INFORMATION: CALIFORNIA COUNCIL OF GOVERNMENTS REPRESENTATIVE UPDATE</b>	
VIII.	<b>TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS</b>	<b><u>Page</u></b>
	A. <i>For Possible Action:</i> Review and Acceptance of TTD's Fiscal Year 2021-22 Financial Audit Report	<b>23</b>
	B. <i>For Possible Action:</i> Nomination and Appointment of Committee Members to the Program Implementation Committee, Finance and Personnel Committee, and the Regional Partnerships and Communication Committee to Fill Vacancies	<b>134</b>
	C. <i>For Possible Action:</i> Update, Discussion, and Possible Direction on Recommendations from the Work of the Program Implementation Committee Related to the TTD Transit Service and Integration with the Lake Link Micro-Transit Mitigation Service and Possible Expansion to Additional Service Areas of the City of South Lake Tahoe and El Dorado County	<b>136</b>
	D. <i>For Possible Action:</i> Review, Discussion, and Possible Direction on the Development of a Formal Policy Related to the California Air Resources Board Innovative Clean Transit Regulation with the Goal of Full Transition to Zero Emissions Bus Fleet by 2040	<b>162</b>
	E. <i>Informational Only:</i> Informational Update of the US 50/South Shore Community Revitalization Project	<b>167</b>

**IX. TAHOE TRANSPORTATION DISTRICT (TTD) CONSENT ITEMS**  
*(All items are for possible action)*

	<u>Page</u>
A. <i>For Possible Action:</i> Review and Acceptance of the District's Financial Statement of Operations for the First Month of Fiscal Year 2023 Through September 30, 2022	<b>169</b>
B. <i>For Possible Action:</i> Review and Acceptance of the Proposed Fiscal Year 2023 Budget Amendment to add Tahoe Transportation District's Zero Emissions Bus Fleet Conversion Plan and Funding	<b>185</b>
C. <i>For Possible Action:</i> Review and Approve Establishing a Gold Business Sweep Account with Nevada State Bank	<b>188</b>
D. <i>For Possible Action:</i> Ratify Selection of the Employee Health Benefit Program for the Period December 1, 2022 through November 30, 2023	<b>192</b>
E. <i>For Possible Action:</i> Approve Hiring a Full Time Public Information Officer in Lieu of a Contract for Public Relations Professional Services	<b>196</b>
F. <i>For Possible Action:</i> 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, for the Purchase of Up to Four 30 Foot Buses and Associated Modifications and Equipment Not to Exceed \$600,000 Per Unit	<b>201</b>
G. <i>For Possible Action:</i> Review and Accept the Nevada State Route 28 Corridor Monitoring Report Related to the East Shore Trailhead Operations and Paid Parking Pilot for 2021 - Park Tahoe	<b>211</b>

**X. ADJOURN AS TTD AND RECONVENE AS TTC**

**XI. TAHOE TRANSPORTATION COMMISSION (TTC) BUSINESS ITEM**

	<u>Page</u>
A. <i>For Possible Action:</i> Conduct Public Hearing to Solicit Public Comments on Unmet Transit Needs and Review a Summary of 2022 Transit Needs and Findings	<b>248</b>

**XII. ADJOURN AS TTC AND RECONVENE AS TTD**

**XIII. FOR INFORMATION: DISTRICT MANAGER REPORT**

**XIV. BOARD MEMBER REQUESTS AND COMMENTS**

**XV. 2023 TENTATIVE AGENDA CALENDAR *(informational only)*** **Page 253**

**XVI. PUBLIC INTEREST COMMENTS**

**XVII. 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 and the North Tahoe Chamber of Commerce and on the TTD website: [www.tahoetransportation.org](http://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](mailto: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](http://www.tahoetransportation.org). Please send requests for copies of supporting materials to Judi Allen at (775) 589-5502 or [jallen@tahoetransportation.org](mailto:jallen@tahoetransportation.org).

TAHOE TRANSPORTATION DISTRICT  
RESOLUTION NO. 2022-015

**A RESOLUTION OF THE TAHOE TRANSPORTATION DISTRICT  
AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE  
DISTRICT PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION  
54953(e)**

WHEREAS, the Tahoe Transportation District (TTD) is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of TTD are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963) and the Nevada Open Meeting Law, NRS Chapter 241, so that any member of the public may attend, participate, and watch TTD conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing or that meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist, specifically, a State of Emergency has been proclaimed on March 4, 2020 in California and a State of Emergency has been proclaimed in Nevada on March 12, 2020, related to the epidemic of Coronavirus; and

WHEREAS, the SARS-CoV-2 Delta Variant (Delta Variant) is highly transmissible in indoor settings; and

WHEREAS, the Delta Variant has caused, and will continue to cause, conditions of imminent peril to the health safety of persons within the Tahoe basin; and

WHEREAS, social distancing continues to be encouraged and mask wearing is recommended for sensitive individuals in the State of Nevada; and

WHEREAS, the Board of Directors does hereby find that the State of Emergencies impact the ability of the Board and public to meet safely in person; and

WHEREAS, the Board of Directors, acting as a legislative body pursuant to Government Code section 54952(a) and for the benefit of the commissions, committees and other bodies that were created by the District pursuant to Government Code section 54952(b) (collectively referred to as “Legislative Bodies”), finds that the current conditions meet the circumstances set forth in Government Code section 54953(e)(3) to allow Legislative Bodies to continue to use

teleconferencing to hold open and public meetings if the Legislative Bodies comply with the requirements set forth in Government Code section 54953(e)(2) to ensure the public can safely participate in and observe local government meetings.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors makes the following findings:

1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.
2. Based on the California Governor's continued declaration of a State of Emergency and current conditions, meeting in person would present imminent risks to the health or safety of attendees, such that the conditions continue to exist pursuant to Government Code section 54953(e)(3) to allow Legislative Bodies to use teleconferencing to hold public meetings in accordance with Government Code section 54953(e)(2) to ensure members of the public have continued access to safely observe and participate in local government meetings.
3. The Legislative Bodies, and TTD staff, are hereby authorized to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public meetings in accordance with Government Code section 54953(e)(2) and other applicable provisions of the Brown Act and the Nevada Open Meeting Law.
4. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of January 7, 2023, or until such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which TTD's Board of Directors may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the TTD Board of Directors at its regular meeting held on December 7, 2022 by the following vote:

Ayes:

Absent:

Abstain:

Absent:

---

Alexis Hill  
Chair

**TAHOE TRANSPORTATION DISTRICT  
BOARD MEETING MINUTES  
October 5, 2022**

**TTD 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  
Darcie Goodman Collins, SS-TMA  
Kyle Davis, Nevada Governor Appointee (attended remotely)  
Jessica Diss, Tahoe Regional Planning Agency Appointee (attended remotely)  
Cindy Gustafson, Placer County  
Sherry Hao, California Governor Appointee (attended remotely)  
Sue Novasel, El Dorado County (attended remotely)  
Wesley Rice, Douglas County  
Sondra Rosenberg, NDOT  
Alex Fong, Caltrans (attended remotely)

**TTD Board Members Absent:**

Andy Chapman, TNT-TMA

**Others in Attendance:**

Carl Hasty, Tahoe Transportation District  
George Fink, Tahoe Transportation District  
Joanie Schmitt, Tahoe Transportation District  
Danielle Hughes, Tahoe Transportation District  
Nick Haven, Tahoe Regional Planning Agency  
Judi Allen, Tahoe Transportation District  
Sergio Rudin, Legal Counsel (attended remotely)

**I. TAHOE TRANSPORTATION DISTRICT CALL TO ORDER AND ROLL**

**A. Roll Call and Determination of Quorum**

The meeting of the Tahoe Transportation District was called to order by Chair Hill at 3:01 p.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.

**B. Adopt Resolution 2022-012 Authorizing Conduct of Teleconference Meetings of the District Under California Government Code section 54953(e)**

Motion/second by Ms. Bagwell/Ms. Gustafson to adopt Resolution 2022-012 Authorizing Conduct of Teleconference Meetings of the District under California Government Code section 54953(e). The motion passed unanimously.

**C. Approval of TTD Agenda of October 5, 2022**

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

Ms. Diss arrived.

**D. Approval of TTD/TTC Meeting Minutes for August 3, 2022**

Motion/Second by Ms. Bagwell/Mr. Rice to approve the TTD/TTC minutes.  
The motion passed, with Mr. Bigley and Ms. Diss abstaining.

Mr. Bass arrived.

**E. Approval of TTD/TTC Meeting Minutes for September 16, 2022**

Motion/Second by Ms. Bagwell/Mr. Bigley to approve the TTD/TTC minutes.  
The motion passed, with Ms. Collins, Mr. Rice, Mr. Davis, Ms. Hao abstaining.

**II. PUBLIC INTEREST COMMENTS**

There were no public interest comments.

**III. INCLINE VILLAGE MOBILITY COMMITTEE REPORT FOR JUNE 27 MEETING AND MINUTES OF SEPTEMBER 26 AND JUNE 27, 2022 MEETINGS**

Ms. Hill reported the Committee had a discussion regarding the data the community would like to see the District collect as part of the process for the consultant, as well as the Short Range Transit Plan development. The Committee also recommended award of the contract to HDR Engineering.

**IV. BUDGET FINANCE AND PERSONNEL COMMITTEE REPORT FOR OCTOBER 5 MEETING AND MINUTES OF AUGUST 3, 2022**

Ms. Bagwell reported the Committee recommended approval of Item VI.A., Item VI.B. with the authority for language update on the Resolutions to deal with obligation and carry forward opportunity, Item VI.C., and Item VII.B.

**V. CALIFORNIA COUNCIL OF GOVERNMENTS AND TAHOE REGIONAL PLANNING AGENCY ADVISORY PLANNING COMMISSION REPRESENTATIVE UPDATE**

Steve Teshara reported the APC focused on the annual update of the aquatic invasion species program and looking at a planning document that's evolving to assist the first responders in each jurisdiction with identifying a pier location to operate from. Mr. Teshara noted in regard to CALCOG, there has been a lot of work in the legislature on climate change policy and budget resources associated with it, which will most likely require an increase in requirements to reduce green house gas emissions and increase in the VMT reduction goal.

**VI. TAHOE TRANSPORTATION DISTRICT (TTD) CONSENT ITEMS**

**A. Review and Acceptance of the District's Financial Statement of Operations for the First Month of Fiscal Year 2023 Through July 31, 2022**

**B. Adopt Resolutions 2022-013 and 2022-014 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 2022-2023 for Transit Service Provided by the Tahoe Transportation District**



- C. Review and Approve an Increase of Twenty-Five Cents Per Day From \$5.50 to \$5.75 to the Tahoe Regional Planning Agency's Rental Car Mitigation Fee Program
- D. Approval of Recommended Communication Theme and Message Related to TTD's Work and Role in Transportation for the Lake Tahoe Region as part of a Communication Plan for the Agency

Mr. Davis requested Item C. be pulled from the consent calendar.

Ms. Bagwell moved to approve the consent calendar Items A, B, and D. Ms. Collins seconded the motion. The motion passed unanimously.

Mr. Davis noted the fee has not been adjusted since 2009 and that the Committee felt it might be appropriate for TRPA to look at the ordinance and to allow for more flexibility and to review the fee on a yearly basis.

Mr. Haven noted TRPA would be looking at possible code and fee adjustments in January and could bring it to this Board in February.

Ms. Bagwell moved to approve consent item VI.C. Ms. Gustafson seconded the motion. The motion pass unanimously.

## **VII. TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS**

- A. Authorize Issuance of a Contract Award to HDR Engineering, Inc. to Prepare a Mobility Hub Project Concept and Site Assessment and Authorize the District Manager to Execute a Two-Year Agreement at an Amount Not to Exceed \$200,000

Ms. Hughes reviewed this item.

Public Comment:

Carole Black, community member of the Incline Village Mobility Committee, stated she voted against recommending approval per her written comments attached to these minutes.

Ms. Hill noted, in respect to Ms. Black's request for a steering committee, that the Incline Village Mobility Committee is the steering committee for this project and that a motion to include many of her comments as part of recommending HDR was offered, however she was not interested in moving forward with that motion. Ms. Hill added she appreciates Ms. Black's participation and continued advocacy to ensure the community's needs are met.

Ms. Bagwell noted the District is not able to change an RFP condition, but asked if the Committee felt a contract amendment might be necessary. Mr. Hasty noted the Transit Master Plan identifies locations outside of Tahoe, as well as other mobility hub locations, as has been mentioned in comments, but this contract is not for an update of the Transit Master Plan. Ms. Gustafson noted the scope of work indicates that the consultant will look for any key data gaps.

Action Requested: For Possible Action

Ms. Gustafson moved to authorize issuance of the contract award to HDR Engineering, Inc. Ms. Bagwell seconded the motion. The motion passed unanimously.

B. Authorize the District Manager to Negotiate and Execute a Contract for the Purchase of One Four-Wheel Drive Cutaway (body-on-frame) Bus and Associated Modifications and Equipment Not to Exceed \$275,000

Mr. Fink reviewed this item.

Action Requested: For Possible Action

Mr. Rice moved to authorize the District Manager to negotiate and execute a contract for the purchase of one four-wheel drive cutaway bus and equipment not to exceed \$275,000. Mr. Bigley seconded the motion. The motion passed unanimously.

C. Nomination and Appointment of Committee Members to the Incline Village Mobility Committee and the Regional Partnerships and Communication Committee to Fill Vacancies

Mr. Hasty reviewed this item.

Ms. Hill nominated Ms. Gustafson to the Incline Village Mobility Committee. Mr. Rice seconded the nomination. The nomination passed unanimously.

Ms. Hill nominated Wendy Hummer, the alternate public member of the Incline Village Mobility Committee, as a public member. Ms. Bagwell seconded the nomination. The nomination passed unanimously.

Mr. Davis nominated Ms. Diss to the Regional Partnerships and Communication Committee. Ms. Collins seconded the nomination. The nomination passed unanimously.

Action Requested: For Possible Action

**VIII. DISTRICT MANAGER REPORT**

Mr. Hasty reported that with the lack of bus operators there will be some changes to services. Mr. Hasty added the Program Implementation Committee will be meeting Friday and will be discussing the Lake Link service, the Short Range Transit Plan and hear presentations from TART, Washoe RTC, and the Town of Truckee and from Via and Lake Link at the November Committee meeting.

**IX. BOARD, COMMISSION MEMBER AND STAFF REQUESTS AND COMMENTS**

Mr. Bass asked if service to the Heavenly lodge at Kingsbury would be reinstated with the purchase of the four-wheel drive cutaway. Mr. Fink stated not at this time. Mr. Bass added the City received a great presentation from Via and requested it be presented to the Board as well.

Ms. Rosenberg reported the US50 Corridor Management Plan is currently in the phase of looking at alternatives and potential recommendations with public meetings being held October 27 at Kahle Community Center and November 3 at the Douglas County Library on Warrior Way and anticipates bringing it to the TTD Board at the December meeting.

Ms. Hill reported the Incline Village Crystal Bay Transportation Plan and Summit will have a public meeting on November 16 at the Parasol building.

Ms. Gustafson asked staff to look at reinstating scheduling Board meetings at the North Shore, along with possible site visits.

**X. 2022 TENTATIVE AGENDA CALENDAR** *(informational only)*

**XI. PUBLIC INTEREST COMMENTS**

Nick Haven, TRPA, thanked Mr. Hasty for his work organizing last month's California Transportation Commission's town hall which was held at the South Shore.

**XII. ADJOURNMENT**

The meeting adjourned at 4:04 p.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.)*

**From:** [Doug Flaherty](#)  
**To:** [Judi Allen](#); [Hill, Alexis](#)  
**Cc:** [Darin.Allan@dot.gov](#); [Mazur, Jean \(FTA\)](#); [Ray.Tellis@dot.gov](#); [Kristine Mitchell](#)  
**Subject:** Public Comment Agenda Item VII. A. Oct 5 2022 TTD Board Meeting  
**Date:** Tuesday, October 4, 2022 3:59:53 PM

---

**To:** Judi Allen and Members of the TTD Board

**Re:** Public Comment regarding Agenda Item VII.A. October 5, 2022.

*Dear Judi Allen,*

*Please ensure this written public comment is provided to the TTD Board and is made part of the record during TTD's Board Meeting on October 5, 2022 i.e.*

***Agenda Item VII. TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS***

*A. For Possible Action: Authorize Issuance of a Contract Award to HDR Engineering, Inc. to Prepare a Mobility Hub Project Concept and Site Assessment and Authorize the District Manager to Execute a Two-Year Agreement at an Amount Not to Exceed \$200,000*

**Dear TTD Board Members,**

Please consider this a public comment regarding Agenda Item VII. A during your October 5, 2022 Board Meeting:

This public comment is being submitted as an individual citizen stakeholder.

Building demolition, extensive grading and excavation, construction and operation of a TTD Mobility Hub located at 771 Southwood Blvd, Incline Village, NV (the Old Incline Elementary School Site), poses numerous adverse safety and environmental effects upon the adjacent neighborhood, the Burnt Cedar Creek Watershed, Wood Creek Watershed, Incline Village, NV, and the Lake Tahoe East Shore.

Further, any mobility hub placed at 771 Southwood Blvd is highly controversial as evidenced by Incline Village residents and property owners repeatedly voicing their concerns about the adverse safety and environmental effects associated with construction of a "mobility hub" at 771 Southwood Blvd. Citizens have repeatedly and respectfully pleaded for the TTD to seek a **workable** and different location for the proposed Incline Village mobility hub, and these concerns have been largely ignored. Under the National Environmental Policy Act (NEPA), a Mobility Hub at this location is highly controversial.

TTDs reasons for constructing a Mobility Hub at this specific location are weak, arbitrary, capricious, subjective, agenda driven, and lack substantial data to address the numerous direct, indirect and cumulative effects on the adjacent low income neighborhood, Incline Village itself and the North and East Shore of the Lake Tahoe Basin, including its environmentally sensitive location within the Burnt Cedar Watershed and directly adjacent to the Wood Creek Watershed drainage. This includes the location of Burnt Cedar Creek upon the property and the properties location within an earthquake fault zone.

If the TTD selects the 771 Southwood location as a "mobility Hub", without "hard look" Environmental Impact Study (EIS) per NEPA, TTD will be practicing prejudicial abuse of discretion.

Additionally, the TTD was not forthcoming with the Federal Transit Authority (FTA) concerning the true and complete facts regarding past functional use of the property during the NDOT TTD original protective acquisition application for FTA funding.

Sincerely,  
Doug Flaherty  
Incline Village, NV Resident  
[TahoeBlue365@gmail.com](mailto:TahoeBlue365@gmail.com)

**From:** [Doug Flaherty](#)  
**To:** [Judi Allen](#); [Hill, Alexis](#)  
**Cc:** [Jean.Mazur@dot.gov](#); [Ray.Tellis@dot.gov](#)  
**Subject:** Public Comment Agenda Item VII. A. Oct 5 2022 TTD Board Meeting  
**Date:** Tuesday, October 4, 2022 4:20:05 PM

---

**To:** Judi Allen and Members of the TTD Board

**Re:** Public Comment regarding Agenda Item VII.A. October 5, 2022.

*Dear Judi Allen,*

*Please ensure this written public comment is provided to the TTD Board and is made part of the record during TTD's Board Meeting on October 5, 2022 i.e.*

***Agenda Item VII. TAHOE TRANSPORTATION DISTRICT (TTD) BUSINESS ITEMS***

*A. For Possible Action: Authorize Issuance of a Contract Award to HDR Engineering, Inc. to Prepare a Mobility Hub Project Concept and Site Assessment and Authorize the District Manager to Execute a Two-Year Agreement at an Amount Not to Exceed \$200,000*

**Dear TTD Board Members,**

Please consider this a public comment regarding Agenda Item VII. A during your October 5, 2022 Board Meeting:

**This public comment is being submitted as President of TahoeCleanAir.org** (I submitted a similar individual citizen stakeholder comment earlier today). Our organizational purpose extends **beyond** protecting clean air and includes, among other purposes, all things incidental to preserving and protecting natural resources as well as the health and safety of the public from adverse environmental impacts and the threat and potential of adverse environmental impacts, including cumulative adverse impacts, within the **Lake Tahoe Basin**.

Building demolition, extensive grading and excavation, construction and operation of a TTD Mobility Hub located at 771 Southwood Blvd, Incline Village, NV (the Old Incline Elementary School Site), poses numerous adverse safety and environmental effects upon the adjacent neighborhood, the Burnt Cedar Creek Watershed, Wood Creek Watershed, Incline Village, NV, and the Lake Tahoe East Shore.

Further, any mobility hub placed at 771 Southwood Blvd is highly controversial as evidenced by Incline Village residents and property owners repeatedly voicing their concerns about the adverse safety and environmental effects associated with construction of a "mobility hub" at 771 Southwood Blvd. Citizens have repeatedly and respectfully pleaded for the TTD to seek a **workable** and different location for the proposed Incline Village mobility hub, and these concerns have been largely ignored. Under the National Environmental Policy Act (NEPA), a Mobility Hub at this location is highly controversial.

TTDs reasons for constructing a Mobility Hub at this specific location are weak, arbitrary, capricious, subjective, agenda driven, and lack substantial data to address the numerous direct, indirect and cumulative effects on the adjacent low income neighborhood, Incline Village itself and the North and East Shore of the Lake Tahoe Basin, including its environmentally sensitive location within the Burnt Cedar Watershed and directly adjacent to the Wood Creek Watershed drainage. This includes the location of Burnt Cedar Creek upon the property and the properties location within an earthquake fault zone.

If the TTD selects the 771 Southwood location as a "mobility Hub", without "hard look" Environmental Impact Study (EIS) per NEPA, TTD will be practicing prejudicial abuse of discretion.

Additionally, the TTD was not forthcoming with the Federal Transit Authority (FTA) concerning the true and complete facts regarding past functional use of the property during the NDOT TTD original protective acquisition application for FTA funding.

*Sincerely,  
Doug Flaherty  
President  
Tahoe Sierra Clean Air Coalition (DBA TahoeCleanAir.org)  
A Nevada 501(c)(3) Non Profit Corporation and Registered to do business in the State of  
California*

AGENDA ITEM: I.D.

## **Public Comment TTD BOD 10.5.2022 Agenda Item VII.A re Consulting Agreement for Design of Incline Village Mobility Hub**

*Submitted by Carole Black as Incline Village Resident and Community Committee Member*

I am a resident of Incline Village and a community member of the Incline Village Mobility Hub Committee. At the recent committee meeting I voted against approval requesting the following project clarifications by TTD\*:

- > data needs questions answered and updating plan;
- > stakeholder steering committee with scope is not defined;
- > project definition clarified to also consider alternative elements to more effectively drive results.

I therefore ask that before proceeding with this proposal TTD BOD specify the following:

1. Require TTD to provide to Mobility Committee in-services: now to formally review prior data and answer previously submitted/new data questions with a future plan (from TTD with consultant) for closing critical gaps
2. Formally define the Mobility Committee as Steering Committee for this project with respect to design concept, site(s) choice as well as community outreach for recommendations to TTD BOD
3. Broaden project scope description to include recommendations with results modeling for services/amenities which should be considered/advocated for possible local hub(s) and/or for alternative areas within/? outside TRPA jurisdiction.

Why?

1. Data in prior planning documents is outdated and appears to lack critical elements essential for planning a program that will effectively address crucial traffic congestion and safety issues in Incline Village Crystal Bay.

Data quoted is:

- a. dated 2013 and 2014 before both more recent massive increase in STR use (600+ % increase in Washoe County days since 2015/16) and pandemic-related changes in area use patterns;
- b. doesn't appear to include detail regarding sources of visitors traveling along major routes into Incline Village including origin of the flagged huge volume along Rte 28 from the Kings Beach state line through Incline;
- c. raises multiple questions previously submitted to TTD, but not yet answered

2. In my experience a local stakeholder Steering Group actively engaged is important. The consultant is asked to "work with staff and the committee on final development of the public process" but Committee is not defined as formal Steering Committee for project including definition of an effective "Mobility Hub concept" +/- alternatives re potential offered service, amenities and/or site options.

3. Staff report includes summary of TTD proposed/envisioned project and process. What is missing is both a link between major known issues and consideration of critical community concerns already raised including:
  - potential services (e.g., parking) best delivered elsewhere, i.e. by intercepting incoming visitor vehicles prior to IVCB area
  - major safety concerns on Rte 28 and along small, crowded local side streets
  - modeling of expected outcomes > whether potential services and amenities at a hub within IV will positively vs adversely address/impact current concerning conditions in the traversed IVCB communities

*\*Note: please also see my comments submitted to recent Mobility Committee meeting with more detail particularly re data questions.*

AGENDA ITEM: I.D.





**TAHOE TRANSPORTATION DISTRICT  
INCLINE VILLAGE MOBILITY  
COMMITTEE MEETING MINUTES  
October 24, 2022**

**Committee Members in Attendance:**

Alexis Hill, Washoe County  
Carole Black, Public Member (attended remotely)  
Andy Chapman, TNT-TMA  
John Crockett, Public Member  
Wendy Hummer, Public Member

**Committee Members Absent:**

Cindy Gustafson, Placer County

**Others in Attendance:**

Carl Hasty, Tahoe Transportation District  
Danielle Hughes, Tahoe Transportation District  
George Fink, Tahoe Transportation District  
Judi Allen, Tahoe Transportation District

**I. CALL TO ORDER AND GENERAL MATTERS**

A. Roll Call and Determination of Quorum

The meeting of the Committee was called to order by Ms. Hill at 5:34 p.m. at the DWR Center and via GoToWebinar. Roll call was taken and it was determined a quorum was in attendance for the Committee.

B. Approval of Agenda for October 24, 2022

Motion/second by Mr. Chapman/Ms. Hummer to approve the committee agenda for today's meeting. The motion passed unanimously.

C. Approval of Minutes for September 26, 2022

Motion/second by Mr. Crockett/Mr. Chapman to approve the committee minutes. The motion passed unanimously.

**II. PUBLIC INTEREST COMMENTS**

There were no public interest comments.

**III. DISCUSSION ITEMS**

A. Presentation and Discussion of Transit Principles and Practices for Mobility Hubs, Examples in Mountain Towns and Compatible Land Uses, and the Workplan for Public Process Regarding Project Concept Development and Site Assessment Alternatives

Ms. Hughes reviewed this item and introduced Jim Hansen, HDR Engineering. Mr. Hansen gave a presentation and introduced Jackie Dennis and Eric Plapper. The Committee gave the consultant suggestions regarding possible stakeholders and ways to reach the public.

Ms. Black reminded staff of the need for updated data.

Action Requested: Informational Only

**IV. DISTRICT MANAGER REPORT**

Mr. Hasty brought up the timing of the November and December meetings. The Committee agreed to change the November meeting to November 30 at 5:30 and cancel the December meeting.

**V. COMMITTEE MEMBER REQUESTS AND COMMENTS**

No Committee requests or comments.

**VI. PUBLIC INTEREST COMMENTS**

Denise Davis commented she is familiar with Colorado public transportation and is not opposed to a mobility hub, but is concerned with the possible location.

**VII. ADJOURNMENT**

The meeting adjourned at 6:54 p.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.)*

**TAHOE TRANSPORTATION DISTRICT  
REGIONAL PARTNERSHIPS AND COMMUNICATIONS  
COMMITTEE MEETING MINUTES  
July 6, 2022**

**Committee Members in Attendance:**

Andy Chapman, TNT-TMA (attended remotely)  
Darcie Goodman Collins, SS-TMA (attended remotely)  
Alex Fong, Caltrans (attended remotely)  
Cindy Gustafson, Placer County (attended remotely)  
Sondra Rosenberg, NDOT (attended remotely)

**Committee Members Absent:**

Mark Bruce (no longer on the TTD Board)  
Sue Novasel, El Dorado County

**Others in Attendance:**

Carl Hasty, Tahoe Transportation District  
Danielle Hughes, Tahoe Transportation District  
George Fink, Tahoe Transportation District  
Nick Haven, Tahoe Regional Planning Agency  
Judi Allen, Tahoe Transportation District

**I. CALL TO ORDER AND GENERAL MATTERS**

A. Roll Call and Determination of Quorum

The meeting of the Committee was called to order by Mr. Chapman at 2:48 p.m. at the Tahoe Regional Planning Agency and via GoToWebinar. Roll call was taken and it was determined a quorum was in attendance for the Committee.

B. Approval of Agenda for July 6, 2022

Motion/second by Mr. Fong/Ms. Collins to approve the Committee agenda for today's meeting. The motion passed unanimously.

C. Approval of Minutes for May 4, 2022

Motion/second by Ms. Collins/Mr. Fong to approve the Committee minutes. The motion passed unanimously.

**II. PUBLIC INTEREST COMMENTS**

There were no public interest comments.

**III. DISCUSSION ITEMS**

A. Continued Discussion and Development of Communication Themes and Messages Related to TTD's Work and Role in Transportation for the Lake Tahoe Region as Part of a Communication Plan for the Agency

Mr. Hasty reviewed this item. Ms. Collins suggested including examples of projects and the regional uniqueness of the District as an important coordinating role. Mr. Chapman asked if the examples should be listed as bullet points. Ms.

Collins agreed. Ms. Rosenberg noted the second sentence of the summary statement does not read well and suggested adding something about the regional uniqueness there. Mr. Hasty stated staff will work on the summary statement and send it out to the committee for review.

Action Requested: For Possible Action

Ms. Collins moved to recommend approval of the Concept Statement, as presented, to the TTD Board of Directors. Mr. Fong seconded the motion. The motion passed unanimously.

**B. Discussion and Possible Action on Next Steps to Define and Address the Roles and Responsibilities for Transportation Partnership Between TTD and the Tahoe Regional Planning Agency**

Mr. Hasty reviewed this item. Ms. Collins added she had worked with Mr. Hasty and Ms. Marchetta on the 2017 proposed Memorandum of Understanding, however there was no appetite from TRPA to sign a MOU. Ms. Collins suggested to have discussion on what to create instead of an MOU, along with an informal request to have TRPA and TTD Board chairs to have a discussion and return to the Committee with some suggested shared vision of roles and responsibilities. Mr. Haven suggested coming up with some common principles between the two organizations that can be vetted by other organizations at a high level may be a good starting point. Mr. Haven stated he will help craft those principles with Mr. Hasty that can build upon the messages discussed in previous agenda item. Mr. Chapman asked if there is a role for the committee to provide some context instead of waiting for a discussion to come back to the committee and that it should focus on what is best for TTD. Ms. Roseberg stated the 2017 proposed MOU is a good starting point, that is could be renamed and refined. Mr. Chapman stated the 2017 MOU should be terminated if it is no longer being used. Mr. Hasty stated he and Mr. Haven will tackle the principles and articulate something more succinct using the outline from 2017, then meet with the Committee and both chairs together to vet a final outcome. Mr. Chapman added the committee should recommend to the Board to tactfully close and replace the MOU. Mr. Hasty added that it should go both Boards. Mr. Chapman suggested the two Board chairs, himself, Mr. Haven and Mr. Hasty meet to initiate conversation. Ms. Gustafson agreed with the suggestion and that it needs some work with both Boards.

Action Requested: For Possible Action

No action was taken, direction given to staff.

**IV. DISTRICT MANAGER REPORT**

Mr. Hasty reported the East Shore Express is in operation, having started June 25; that the NV Oversight committee meeting will be held July 15, just the hearing, no field trip; and that the 2022 Federal Summit will be held at Sand Harbor on August 16, hosted by Senator Rosen, and that the park will be closed to the public during that time.

**V. COMMITTEE MEMBER REQUESTS AND COMMENTS**

Ms. Collins reported South Shore TMA micro-transit pilot service begins July 22.

**VI. PUBLIC INTEREST COMMENTS**

No public interest comments were made.

**VII. ADJOURNMENT**

The meeting adjourned at 3:32 p.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.)*



**TAHOE TRANSPORTATION DISTRICT  
PROGRAM IMPLEMENTATION  
COMMITTEE MEETING MINUTES  
October 7, 2022**

**Committee Members in Attendance:**

Cody Bass, City of South Lake Tahoe (attended remotely)  
Brian Bigley, Member at Large (attended remotely)  
Andy Chapman, TNT-TMA (attended remotely)  
Sherry Hao, CA Gov Appointee (attended remotely)  
Wesley Rice, Chair, Douglas County

**Others in Attendance:**

Carl Hasty, Tahoe Transportation District  
George Fink, Tahoe Transportation District  
Nick Haven, Tahoe Regional Planning Agency  
Judi Allen, Tahoe Transportation District  
Alfred Knotts, Town of Truckee  
Jaime Wright, Placer County Tahoe Area Regional Transit  
Jim Gee, Washoe County Regional Transportation Commission

**I. CALL TO ORDER AND GENERAL MATTERS**

**A. Roll Call and Determination of Quorum**

The meeting of the Committee was called to order by Mr. Bigley at 10:09 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 the Committee.

**B. Approval of Agenda of October 7, 2022**

Motion/second by Mr. Bass/Ms. Hao to approve the Committee agenda for today's meeting. The motion passed unanimously.

**C. Approval of Meeting Minutes for July 6, 2022**

Motion/second by Ms. Hao/Mr. Bass to approve the Committee minutes, as amended. The motion passed unanimously.

**II. PUBLIC INTEREST COMMENTS**

No public interest comments were made.

**III. DISCUSSION ITEMS**

**A. Update and Background on the 2021-2025 Short Range Transit Plan and the Program Implementation Committee's Role**

Mr. Fink reviewed this item. Mr. Bass asked what are the consequences of not achieving the goals listed in the Short Range Transit Plan (SRTP). Mr. Fink explained the goals are defined from the Regional Transportation Plan process and the District strives to achieve them and that there are no penalties for not achieving the goals. Mr. Fink added a technical advisory group will be set up as part of the developing the SRTP to discuss how to better coordinate all the services in the South Shore area. Mr. Haven hopes to see some increases in funding to move forward with the progressive track. Ms. Hao asked if the SRTP

would include electrification or carbon neutrality of the fleet. Mr. Fink stated it would, but Zero Emission Bus Fleet Conversion Plan will have more details.

Mr. Rice arrived at 10:25 a.m.

Ronda Tycer stated she is struck by TRPA and TTD's attempt to apply non-Tahoe solutions to Tahoe problems, such as Meir Woods bus service.

Kira Smith, TRPA, stated they are excited to work with TTD on the SRTP.

Raymond Suarez, Lake Link, is looking forward to participating and being part of an integrated and intermodal transportation system.

Action Requested: Informational Only

B. Background on TTD's Adopted Long Range Transit Plan Goals and Informational Presentation from Placer County, the Town of Truckee, and the Regional Transportation Commission of Washoe County on Their Respective Experience with the Integration and Alignment of Micro-Transit and Fixed Route Service

Mr. Hasty reviewed this item and introduced Jaime Wright, Alfred Knotts, and Jim Gee. Ms. Wright gave a presentation. Mr. Knotts added some additional information regarding the Truckee area. Mr. Bigley asked how that first and last mile will tie into the main line routes in South Tahoe. Ms. Hao noted that micro-transit might be used fill the gap of service cuts, such as Meyers Express or Emerald Bay service. Mr. Bass asked about the relationship between TART Connect and the North Shore TMA. Ms. Wright explained there is a contract between Placer County TART and a private operator for TART Connect and TART is working to make it a seamless operation. Mr. Bass asked if TART offers half hour frequency throughout the resort triangle. Ms. Wright stated due to staffing challenges, they haven't been able to since COVID.

Nick Speal, Sustainable Transportation advocate, asked if any fixed route service changes were made to complement the new micro-transit service. Ms. Wright noted they will be looking at their routes after the first year of the pilot.

Raymond Suarez encouraged when looking at procurements, to do collective procurement strategies to be more efficient.

Ronda Tycer noted TART Connect has been a winner in Incline Village.

Mr. Jim Gee, Washoe RTC, gave a presentation.

Mr. Fink asked how the public react in transition from fixed route to microtransit. Mr. Gee stated the general public thought it was a great idea, the existing transit customers were slower to accept the change.

Mr. Suarez thanked Mr. Gee for the presentation.

Action Requested: Informational Only



- C. An Informational Summary Update from the Nevada State Route 28 Corridor Monitoring Report Regarding the East Shore Trailhead Paid Parking Pilot – Park Tahoe  
Ms. Hughes reviewed this item.

Action Requested: Informational Only

**IV. DISTRICT MANAGER REPORT**

Mr. Hasty had nothing further to report.

**V. COMMITTEE MEMBER REQUESTS AND COMMENTS**

Ms. Hao requested the microtransit discussions be continued at the next meeting.

Mr. Bass requested a discussion regarding getting service back on the Kingsbury Loop.

**VI. PUBLIC INTEREST COMMENTS**

No public interest comments were made.

**VII. ADJOURNMENT**

The meeting adjourned at 12:28 p.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.)*



**TAHOE TRANSPORTATION DISTRICT  
PROGRAM IMPLEMENTATION  
COMMITTEE MEETING MINUTES  
November 2, 2022**

**Committee Members in Attendance:**

Cody Bass, City of South Lake Tahoe (attended remotely)  
Brian Bigley, Member at Large (attended remotely)  
Andy Chapman, TNT-TMA  
Sherry Hao, CA Gov Appointee (attended remotely)  
Wesley Rice, Chair, Douglas County (attended remotely)

**Others in Attendance:**

Carl Hasty, Tahoe Transportation District  
George Fink, Tahoe Transportation District  
Judi Allen, Tahoe Transportation District

**I. CALL TO ORDER AND GENERAL MATTERS**

**A. Roll Call and Determination of Quorum**

The meeting of the Committee was called to order by Mr. Rice at 1:00 p.m. at the Tahoe Regional Planning Agency and via GoToWebinar. Roll call was taken and it was determined a quorum was in attendance for the Committee.

**B. Approval of Agenda of November 2, 2022**

Motion/second by Mr. Chapman/Mr. Bass to approve the Committee agenda for today's meeting. The motion passed unanimously.

Mr. Bigley arrived at 1:02 p.m.

**C. Approval of Meeting Minutes for October 7, 2022**

Motion/second by Ms. Hao/Mr. Chapman to approve the Committee minutes, as amended. The motion passed unanimously.

**II. PUBLIC INTEREST COMMENTS**

No public interest comments were made.

**III. DISCUSSION ITEMS**

**A. Informational Update Regarding the Nevada Department of Transportation's U.S. 50 East Shore Corridor Management Plan**

Mr. Hasty introduced Bryan Gant of Wood Rodgers who gave a presentation. Mr. Gant noted the final plan will be presented for a thirty-day public comment period and then presented to Douglas County, TTD and TRPA Boards. Mr. Chapman asked about the construction timeline. Mr. Gant estimated certain construction items could begin in 2024. Mr. Bass asked if high-speed rail coming up US50 is in the long-term plan and if that would change this plan. Mr. Gant confirmed it would affect it if that were to occur.

Mr. Scott Morgan, Douglas County, mentioned the group has worked closely with many experts to together address safety concerns in the corridor and within the plan.

Action Requested: Informational Only

B. Recommendation to Authorize the District Manager to Negotiate and 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, for the Purchase of Up to Four 30 Foot Buses and Associated Modifications and Equipment Not to Exceed \$600,000 Per Unit to the TTD Board of Directors at the December 7, 2022 Meeting

Mr. Fink reviewed this item. Ms. Hao asked if the impacts of micro transit had been considered regarding the purchase of these larger buses. Mr. Fink noted micro transit typically uses vans, but these will be to replace the heavier duty fleet and have some redundancy with the electric buses for the mainline services. Mr. Bigley asked if a timeline for the fleet conversion will be prepared. Mr. Hasty responded yes, that is a part of the fleet conversion plan. Mr. Chapman asked if these new buses are replacements for less performing buses in stock and what impact of holding off of purchasing the buses while waiting for the fleet conversion plan would be. Mr. Fink responded yes, they are replacing current fleet that have reached their end of life and it is difficult to determine the impact of not purchasing, however there is the certain need for replacement buses now and there will be many challenges at this time to convert additional fleet to electric. Mr. Bass asked about leasing buses. Mr. Hasty stated staff has looked at leasing buses and it is cost prohibitive. Mr. Bigley stated it is difficult to find vehicles to lease currently.

Mr. Steve Teshara, Chair of South Shore Transportation Management Association, stated they support the motion and ask the committee to make the recommendation to the Board.

Danielle Hughes noted that prior to any work commencing on the fleet conversion plan, a budget amendment for the Caltrans funding will be brought to the Board of Directors in December, then a Request for Proposals will be issued for a consultant. The plan is estimated to be completed in fiscal year 2024-25.

Raymond Suarez, Board member, stated that he has over 25 years of mass transit leadership and that the issues with bus purchases and replacement parts is not insignificant and this purchase is appropriate and should not negatively impact the decision for electrification nor meeting the mandate.

Mr. Chapman moved to recommend authorization of the District Manager to negotiate and 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, for the purchase of up to four 30-foot buses and associated modifications and equipment not to exceed \$600,000 per unit to the TTD Board of Directors at the December 7, 2022 meeting. Mr. Bigley seconded the motion. The motion passed, with Mr. Bass voting no.

Action Requested: For Possible Approval

- C. Presentation on the Lake Link Micro-Transit Service for Discussion and Deliberation Regarding Integration with the TTD Fixed Route and Paratransit Service Through the Short-Range Transit Plan Update Process  
Mr. Hasty introduced Raymond Suarez, Contract Manager for SSMTA Lake Link and noted Mr. Suarez has replaced Ms. Collins as the SSTMA's Board Representative. Mr. Suarez gave a presentation. Mr. Bass asked about using FTA funding for micro transit. Mr. Suarez stated interlocal agreements can be established to use local funds as match for federal funds. Mr. Chapman asked about the Lake Link's average ridership per hour and residential versus visitor usage. Mr. Suarez stated the ridership per hour at peak was 8.7.

Action Requested: Informational Only

- D. Receive the City of South Lake Tahoe's Report, "Comprehensive Transit Analysis of Current Mobility Services in the South Shore"  
This item was continued to a future meeting.

Action Requested: Informational Only

**IV. DISTRICT MANAGER REPORT**

Mr. Hasty reported the District is still in the running for the MEGA grant for SR28 and staff and consultants are looking at a reimagined US50 South Shore Community Revitalization project.

**V. COMMITTEE MEMBER REQUESTS AND COMMENTS**

Ms. Hao corrected herself that the mandate for zero emission fleet is by 2040, not 2045.

**VI. PUBLIC INTEREST COMMENTS**

No public interest comments were made.

**VII. ADJOURNMENT**

The meeting adjourned at 2:57 p.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.)*



MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Joanie Schmitt, CFO

Subject: Review and Acceptance of TTD’s Fiscal Year 2021-22 Financial Audit Report

---

**Requested Action:**

Staff requests the Board accept the Financial Audit of TTD for Fiscal Year 2021-22 (FY22) 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 third year of the three-year contract that has an additional two-year option available.

**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, 2022, along with the respective changes in financial position.

The summary of the auditor’s results for the Single Audit can be found on page 67 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.

Jennifer Farr, a partner of Davis Farr, will highlight TTD's financial performance at the Board meeting. Staff recommends the Board accept the fiscal year 2022 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. FY22 Annual Comprehensive Financial Report (Including the Single Audit)
- B. FY22 Auditor's Communication with Those Charged With Governance





*Connecting our communities*



## **Annual Comprehensive Financial Report Tahoe Transportation District – Stateline, NV Year Ended June 30, 2022**

**Finance Department  
Joanie Schmitt  
Chief Financial Officer**

**TAHOE TRANSPORTATION DISTRICT**  
**Annual Comprehensive Financial Report**  
**Year Ended June 30, 2022**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	i
Administrative Organization Chart	xviii
Transit Operations Organization Chart	xix
Board of Directors	xx
Finance Committee	xx
Management Team and Finance Staff	xxi
GFOA Certificate of Achievement	xxii
<b>FINANCIAL SECTION</b>	
<b>Independent Auditor's Report</b>	1
<b>Management's Discussion and Analysis</b>	4
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements:	
Statement of Net Position	19
Statement of Activities	20
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	21
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	22
Statement of Revenues, Expenditures and Changes in Fund Balance	23
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Proprietary Funds:	
Statement of Net Position	25
Statement of Revenues, Expenses, and Changes in Net Position	26
Statement of Cash Flows	27
Notes to Basic Financial Statements	28
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule:	
General Fund	42
Notes to Required Supplementary Information	43
<b>SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedules:	
Capital Projects Fund	45
Transit Operations Fund	46
Parking Systems Fund	47

**TAHOE TRANSPORTATION DISTRICT**  
**Annual Comprehensive Financial Report**

**TABLE OF CONTENTS**

(Continued)

**STATISTICAL SECTION**

Statement of Net Position – Last Ten Fiscal Years	50
Net Position and Changes in Net Position – Last Ten Fiscal Years	51
Fund Balance, Governmental Funds – Last Ten Fiscal Years	53
Changes in Fund Balance, Governmental Funds – Last Ten Fiscal Years	54
Base Operating Statistics – Last Ten Fiscal Years	55
Demographic and Economic Statistics – Last Ten Fiscal Years	56
Transit Dependent Populations	56

**SINGLE AUDIT SECTION**

**COMPLIANCE SECTION**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
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	63
Schedule of Expenditures of Federal Awards	66
Notes to Schedule of Expenditures of Federal Awards	67
Schedule of Findings and Questioned Costs	68
Summary Schedule of Prior Findings	70

## INTRODUCTORY SECTION

---



Tahoe Transportation  
DISTRICT

*Connecting our communities*

December 7, 2022

Madam Chair and Members of the Board:

We are pleased to submit to you the Comprehensive Annual Financial Report of the Tahoe Transportation District (TTD) for the fiscal year ended June 30, 2022. This transmittal highlights the purpose and content of the Annual Comprehensive Financial Report (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, 2022, 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, 2022. 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, terminals, 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.

### **Caldor Fire Impacts**

The Caldor Fire was a large wildfire that burned 221,835 acres in the Eldorado National Forest and other areas of the Sierra Nevada in El Dorado, Amador, and Alpine Counties, California during the 2021 California wildfire season. The fire was first reported on Saturday, August 14, 2021, and was fully contained on Thursday, October 21, 2021. The Caldor Fire destroyed 1,003 structures and damaged 81 more, primarily in the US Highway 50 corridor.

On August 30, 2021, it became the second fire known to cross the Sierra Nevada mountain range, following the Dixie Fire, which crossed a few days earlier on August 18. It then threatened the communities of Meyers, Christmas Valley, and South Lake Tahoe, causing evacuations to be ordered for more than 30,000 people before the fire's progress was halted. The Caldor Fire was the third-largest and second-most-destructive of the 2021 season in California, and the 15th-largest and 16th-most destructive in recorded California history.



Prior to the evacuation order, the City of South Lake Tahoe (CSLT) established an Emergency Operations Center (EOC) and contacted TTD to plan to be part of a potential evacuation operation. TTD complied and its regular bus service was suspended on August 30, 2021 to focus on evacuation. Staff immediately reached out and partnered with El Dorado County, CSLT, Cal Fire, Douglas County, the Lake Tahoe Unified School District, and the Douglas County School District to help evacuate residents from the Tahoe Basin to evacuation centers located in Reno and Gardnerville, Nevada. TTD, at times, went door-to-door helping people out of their apartments and homes, and once the evacuation orders were lifted, helped transport them back to the Basin to repopulate the community. TTD transported 485 passengers during that time.

The Federal Emergency Management Agency (FEMA) authorized the use of federal funds to assist the state of California in combating the Caldor Fire. TTD incurred over forty thousand dollars in direct expenses from the evacuation work that was submitted to El Dorado County Sheriff's Office, to be included with the County's costs and submitted to the federal government for reimbursement.

The Caldor Fire impacted the economy in the Tahoe Basin through property loss, tourism and recreation, as well as impacts to the air and water. The initial analysis of the Caldor Fire's economic impact was prepared by Tom Harris, an economist at the University of Nevada, Reno, for the Tahoe Prosperity Center, an economic development organization for the Lake Tahoe Basin. The analysis estimated the combined losses of El Dorado County and Nevada's Douglas County at \$93 million.

The impact to TTD included a decrease of \$9,130 or 24.7% in Rental Car Mitigation Fees from \$36,894 for August, through October of 2020 to \$27,764 in 2021. Parking Systems also experienced a decrease of \$45,031 or 29.1% in meter revenue from \$154,783 in 2020 to \$109,752 in 2021 during the same three months.

TTD established an Emergency Administrative Paid Leave policy for the fire incident, allowing TTD to pay both non-bargaining and bargaining employees, supervisors, and managers, regardless of status. All employees are eligible to receive up to an 80-hour increment of paid administrative leave per incident determination. The paid administrative leave time was only used when the District was forced to reduce service hours or mandated to cease operations, therefore causing temporary cessation of some or all agency operations due to a pandemic, natural disaster, facility safety, etc., but not for a permanent termination of some or all agency operations.



Regular bus service was reestablished on September 9.

### **Coronavirus Disease Impacts**

The Coronavirus Disease (COVID-19) health crisis continues and the policies TTD has put in place have continued, with modifications that have evolved, based on guidance or requirements from local, state, and federal health officials, including Center for Disease Control (CDC) guidelines for transit operations

TTD tracks the vaccine status of its employees and currently 64% of the employees are vaccinated. Employees who received their vaccinations were compensated for a two-hour period.

TTD has a policy to comply with the California COVID-19 Supplemental Paid Sick Leave Law, entitling covered employees to a maximum of 80 hours of COVID-19 related supplemental paid sick leave in 2022. The law established two banks of up to 40 hours of leave for different purposes and with different requirements. Employees needing leave under this policy shall notify their supervisor as soon as practicable and will receive 100% of their regular rate of pay, not to exceed \$511 per day and \$5,110 in total.

The passing of the Coronavirus Aid, Relief, and Economic Security (CARES) Act by Congress helped to address public transit service needs. The Act provided \$5.1 million in FTA 5307 funding for TTD. The Nevada Department of Transportation (NDOT) also provided a portion of its allocation of FTA 5311 CARES funding to use as the required TTD match, which offset the reduction in Transportation Development Act (TDA) funding in the first quarter of Fiscal Year 22. The zero-fare program, launched in April 2020, helped our passengers economically, while ensuring social distancing was maintained between the passenger and TTD operators. The zero-fare program remained in place through FY22 and continues at this time.

### **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, 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 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, as the federal metropolitan planning organization, and as 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 Metropolitan Planning Organization (TMPO), among other plans.

#### **TTD's Current Projects**

- **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 reality is that 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 five 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.

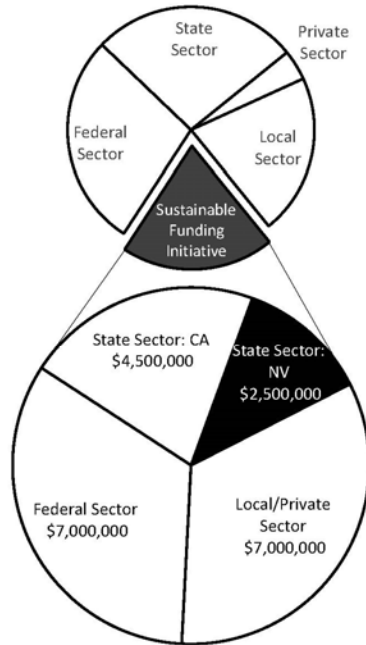
Recognition of the political difficulty in moving forward and advancing the implementation of transportation needs facilitated thoughts on how best to proceed to collective success. Since October of 2020, TTD and TRPA have been in a collaborative effort to arrive at consensus on a regional funding source(s), building upon TTD's work with the One Tahoe effort, the efforts of the Bi-State Consultation on Transportation, and the transportation efforts at the local level.

The developed scope of work included:

- 1) Document and provide recommendations to address policy issues raised (equity, social justice, etc.) based on relevant best practices in similar initiatives in resort communities;
- 2) Work with established technical and policy working groups to support production of foundational expenditure information (briefing materials, etc.);
- 3) Provide comparative approaches other regions have taken on funding and distinguishing what is and is not pertinent to the Tahoe area, including regional governance and capital program management process in complex jurisdictions;
- 4) Prepare funding mechanism recommendations based on existing information, technical and policy working group input, and best practice;
- 5) Prepare administrative principles and detailed implementation process for selected funding mechanisms; and
- 6) Lead the education and consensus process with the policy work groups of the TRPA Board, the TTD Board, and the larger bi-state policy consensus group. Provide facilitation and mediation on key issues and at major milestones to maximize consensus across multiple stakeholder groups (Bi-State Consultation, Policy Working Group, etc.)

The work continues into FY23. An additional grant funding request was submitted to FHWA's FY 2021 FHWA Surface Transportation System Funding Alternatives to further this work.

The latest outcome is illustrated below in the graphic that was the conclusion of the last bi-state consultation.



**7-7-7 Strategy for Transportation Funding (average annual funding)**

- **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. In this effort, TTD will be introducing seven electric buses to its fleet in fiscal year 2023.

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 two overnight, pedestal charges 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.

- **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 State Route 89, 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 in FY25.

- **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, as approved, includes realignment of the one-mile section of Highway 50 from Pioneer Trail in South Lake Tahoe to Lake Parkway in Stateline to the east with the current US50 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, and affordable housing. The project was permitted by TRPA in 2018 and received the NEPA record of decision in 2019. TTD is working with the City of South Lake Tahoe, Douglas County, Caltrans, and NDOT on an implementation scenario that improves safety, pedestrian and bicycle access, transit, wayfinding and parking management, while leaving the highway in its current alignment.

- **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 recreating visitors and 2.6 million-plus vehicles per year. TTD partnered with 12 agencies to develop a Corridor Management Plan for SR28 to facilitate a joint implementation, operations, and maintenance strategy. The organizations meet monthly to adaptively manage the corridor and support moving additional projects forward. The SR28 Monitoring Report is discussed below under the Park Tahoe Parking Management Program.

Two of the project elements have received grant awards to move them into the design phase in FY23:

SR28 North Parking, Sidewalk, and Water Quality Improvements

This phase of the project includes environmental analysis, final design & 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 NDOT Right of Way, as part of the parking improvements. Once the parking is constructed, the no parking zone will be extended from Country Club Drive to Sweetwater Road. Construction is expected to begin in 2025.

SR 28 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 SR 28, nine-tenths of a mile of 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 signage 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 NEPA document is complete and construction is expected to begin in 2026.

- **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, 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 plan is expected to be completed and approved by FEMA in FY24.

- **Incline Village Mobility Hub Project**- Project Goal: To establish an appropriate site and amenities for a mobility hub in Incline Village

TTD is developing a Site Assessment and Project Concept for a Mobility Hub in Incline Village, Nevada. It includes up to three project concepts to be used for determination of a suitable site from which a selection can be made. TTD's Board of Directors formed an Incline Village Mobility committee that includes three Board members and three community members, which will steer the public input process in developing the project concepts and site assessment determination. Facilitated community engagement will occur throughout the process. The final product will be a project concept and site assessment report to be used by TTD's Board of Directors for a possible decision of a mobility hub site.

- ix -

The planning and design principles 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 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 under a protective acquisition provision that preserves the site for consideration, along with other possible sites that will be considered for a future mobility hub project. The decision to acquire the property was not approving a mobility hub at the 771 Southwood Boulevard.

- **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. With negotiations of a long-term lease agreement, certain site improvements and modifications could be undertaken to provide some increases to capacity, but such improvements are unlikely to satisfy current and future space needs.

The Master Plan will review and analyze various 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 remodeling of current facilities to increase capacity and 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, climate-controlled bus and administrative facility; potential shared maintenance bays with Douglas County Fire Department; public parking, as envisioned in the US50 East Corridor Plan currently being prepared by the Nevada Department of Transportation; and egress on to US50 for the Douglas County property. The Master Plan shall detail future steps to be undertaken to implement the recommendations it contains. Planning is to begin in FY23.

- **Tahoe Transportation District 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 their 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.

- **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 including in the RTP. Project planning work is delayed until additional project planning funds are acquired.

## 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 in order to provide a more reliable, coordinated transit system that is convenient and safe for residents, commuters, and visitors.

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.

The East Shore Express (ESE) supplemental summer service provides a transit link between Incline Village and Sand Harbor State Park. Nevada State Parks requested TTD suspend the ESE service for the summer of 2020 in an effort 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. However, the 2021 summer suspension was due to an acute shortage of Bus Operators.

The zero-fare transit program, which commenced April 12, 2020, continued throughout FY22. 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.

The stabilization of the system's ridership persisted until the Caldor Fire evacuations started in late August 2021. Operations continued, though service shifted to evacuations only on August 30, 2021. TTD assisted in evacuations while simultaneously evacuating the Transit Yard and relocating dispatch and operations. Dispatch and operations were relocated to TTD's Administrative Offices at 128 Market Street in Stateline, Nevada. However, that location was eventually evacuated as well. The operation was ultimately moved to George Whittell High School on Warrior Way in Zephyr Cove, Nevada.

Regular service resumed on September 9, 2021. Repopulation efforts throughout the City of South Lake Tahoe and the neighboring, unincorporated areas of El Dorado County continued for several weeks as surrounding communities remained under evacuation orders and warnings.

In December 2021, the region experienced record snowfalls which resulted in a three-day service suspension from December 26 through December 28 when Nevada Governor Sisolak



declared a State of Emergency, due to severe gridlock on all area roadways after only a select few highways had reopened, following the days long closure of every gateway into the Lake Tahoe Basin. This impeded winter travel during one of the area's biggest peak visitation periods between Christmas Day and New Year's, dampening ridership at the end of the calendar year.

Ridership was once again affected in February 2022, when the Maintenance and Dispatch Facility was red tagged in response to maintenance staff observing an alarming cracking noise coming from the building's ceiling. Service was suspended for two days when transit operations staff did not have access to maintenance and dispatch equipment. After transit staff came up with a satisfactory-yet-temporary resolution, operations continued, and service was restored. However, ridership suffered once again from a service suspension that was out of the hands of TTD transit staff.

The current transit fleet consists of seven large heavy-duty buses; five large medium-duty cutaways; and five medium- and small-size, 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 six support vehicles: two 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 previously leased the old elementary school site at 771 Southwood Boulevard in Incline Village, Nevada, to allow for park-and-ride operations of the ESE service from Incline Village to Sand Harbor State Park. In January 2022, TTD closed escrow on the purchase of the site in order to conduct a site analysis of potential locations for the Incline Village Mobility Hub, as part of the improvements proposed in the SR28 Corridor Management Plan. The project will enhance the ESE transit service and connections to other multimodal systems.

## TTD's Parking System Operations



TTD received a federal grant through the Federal Highway Administration's (FHWA) Value Pricing Pilot Program (VPPP) to launch a pilot program parking demand management system for the SR28 Corridor. The VPPP project is designed to explore and test new technologies to manage recreational travel demand effectively and create behavioral changes through ease of use, demand-based pricing, and educational information to get people out of their vehicles and create an exceptional, safe user experience within the corridor. The system was implemented to serve the initial pilot program, the three miles from Incline Village to Sand Harbor, before expanding to the remainder of the SR28 corridor's parking areas and, potentially, the entire Tahoe basin.

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 will be collected by TTD and used to pay for operational costs, meter replacement and administrative fees. Any additional revenue will be available to Washoe County 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 the California Department of Transportation (Caltrans) and the Nevada Department of Transportation (NDOT) sit on the Board as non-voting members.

## **Economic Condition**

Prior to the pandemic, transportation data analysis reports that Tahoe's visitation ranges from more than 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.

Then there is the issue of labor force. Recruitment for a full workforce remains a challenge. Effective January 1, 2022, TTD increased all represented staff wages, consisting of Bus Operators, Dispatchers, Maintenance and Facility Technicians, by \$4 per hour. TTD included increases to Road Supervisors (non-represented) at the same time. The signing bonus program continued where new bus operators receive \$3,000 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 more often choose employment elsewhere, placing a strain on TTD's ability to maintain and expand transit services.

TTD issued a six percent Cost of Living Adjustment for all non-represented employees and a two to four percent increase for represented staff in FY23 to help bridge inflation, but with current nationwide inflation rates of 8.2% as of September 30, 2022 Tahoe affordability for our employees remains difficult. TTD has contracted with Koff and Associates to provide a classification and compensation study to look at current market standards. Management will then 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. Fuel costs have increased 43% from \$227,181 in FY21 to \$324,975 in FY22. 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. New bus purchases cost more than originally estimated and organizations that place an order can expect a three year wait from the time orders are placed to delivery.

So, from an economic condition perspective, TTD has some serious 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 monthly financial status report that includes an analysis of budgeted versus actual revenues and expenses on a year-to-date basis. TTD's Finance Committee reviews monthly financial statements, discusses activities, concerns and determines whether or not to recommend acceptance of the financial statements to the full Board. Presentation of multi-year budgets, fund mapping, policy review and 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:

- xv -

- Governmental Fund Activities (General Fund and Capital Improvement Program Fund) In Fiscal Year 2021-2022 (FY22), 92.3% of total governmental fund revenues were generated by federal funding, .6% from state funding, 4.3% from local contributions, .9% from administrative fees and 1.9% from Rental Car Mitigation Fees (RCMF).
- Business Type Activities (Transit Operations and Parking Systems) – In FY22, 67.3% of total business type revenues were generated by federal funding, 25.6% by state funding, .5% from local contributions, 1.1% from miscellaneous revenue and 5.5% 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 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. The SRTP will be updated in FY23.

### **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, Tara Frank, Danielle Hughes, DeDe Aspero and Judi Allen for their assistance with the preparation of this document. Their professionalism, dedication to excellence, and efficiency made this report possible.

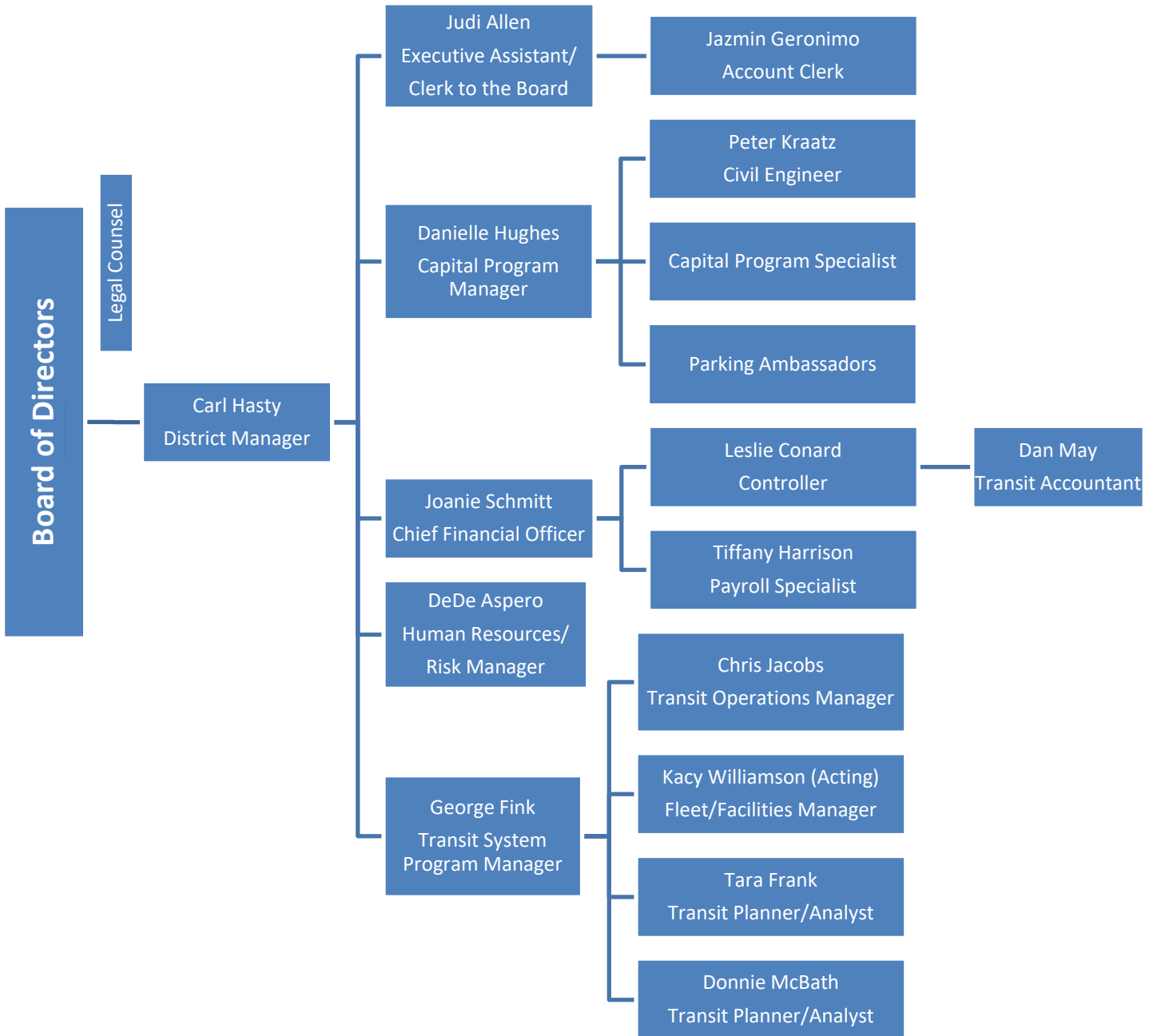
TTD also thanks the Board's Finance Committee for their continued support in planning and conducting the financial operations of TTD in a responsible manner. Additionally, appreciation is extended to Davis Farr, LLP for their guidance and professional assistance in the preparation of this report.

Respectfully submitted,

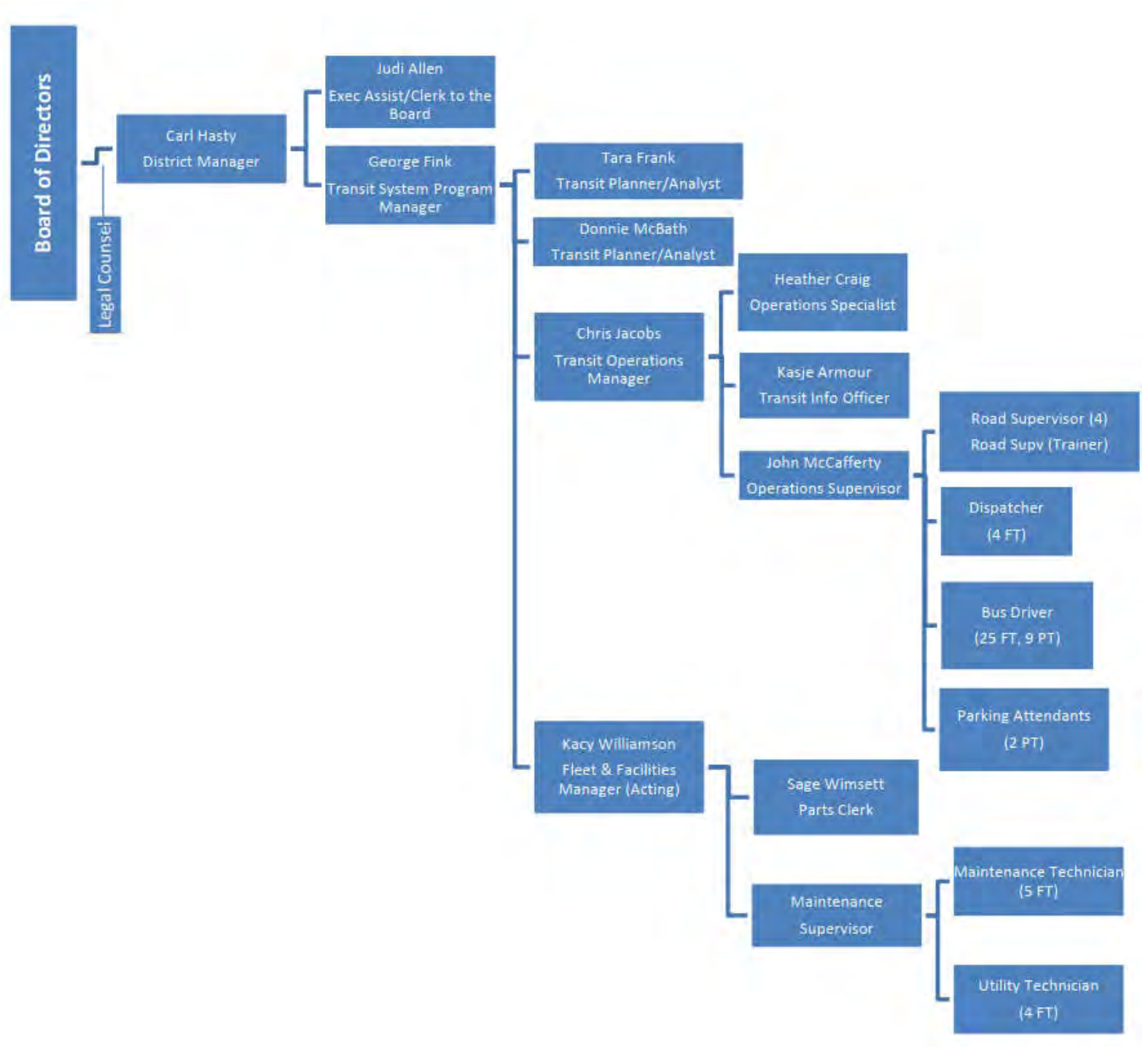
A handwritten signature in black ink that reads "Joanie Schmitt". The signature is written in a cursive style with a large initial 'J' and a long, sweeping underline.

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) & Bob Lucey (Alternate)  
*Chair, Washoe County*

Lori Bagwell (Primary)  
*Carson City*

Cody Bass (Primary) & Tamara Wallace (Alternate)  
*City of South Lake Tahoe*

Brian Bigley  
*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  
*Tahoe Regional Planning Agency Appointee*

Cindy Gustafson (Primary) & Erin Casey (Alternate)  
*Placer County*

Sherry Hao  
*California Governor Appointee*

Sue Novasel (Primary)  
*El Dorado County*

Wesley Rice  
*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*

Kyle Davis  
*Nevada Governor Appointee*

Alexis Hill  
*Washoe County*

- XX -



*Tahoe Transportation District*

**Management Team**

Carl Hasty  
*District Manager*

Danielle Hughes  
*Capitol Program Manager*

Joanie Schmitt  
*Chief Financial Officer*

Leslie Conard  
*Controller*

DeDe Aspero  
*Human Resources & Risk Manager*

George Fink  
*Transit System Program Manager*

Chris Jacobs  
*Operations Manager*

Judi Allen  
*Executive Assistant / Clerk to the Board*

Kacy Williamson  
*Fleet & Facility Manager (Acting)*

**Finance Team**

Joanie Schmitt  
*Chief Financial Officer*

Leslie Conard  
*Controller*

Tiffany Harrison  
*Payroll Specialist*

Dan May  
*Transit Accountant*



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Tahoe Transportation District  
Nevada**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

## FINANCIAL SECTION

---



## **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, 2022, 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, 2022, 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.

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

Board of Directors  
Tahoe Transportation District

### ***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, General Fund budgetary comparison schedules* 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 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.

Board of Directors  
Tahoe Transportation District

### **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 22, 2022 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 22, 2022

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

June 30, 2022

---

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, 2022. 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 2021-22 (FY22) by \$11,275,151 (net position). Of this amount, \$3,739,116 is unrestricted, \$1,907,107 is restricted for transit operations/capital and \$5,628,928 is net investment in capital assets.
- **Changes in Net Position:** TTD's total net position increased \$4,775,974 or 73.5% during the fiscal year, primarily due to the purchasing the old elementary school site in Incline Village and the purchase of three battery-electric buses in the business-type activities.
- **Governmental Funds:** At June 30, 2022, TTD's governmental funds reported combined ending fund balances of \$875,979, an increase of \$1,558 from prior year. Approximately 92.3% of the ending balance amount, or \$808,587 is available for spending at TTD's discretion (Unassigned fund balance).
- **Long-Term Liabilities:** TTD's total long-term debt decreased by \$37,770 or 19% during the fiscal year. The liability arises from employees' accrued time off and estimation of insurance expenses on insurance claims incurred, but not settled as of June 30, 2022. TTD does have a \$1,000,000 line of credit with Nevada State Bank, which is utilized throughout the year and the balance at June 30, 2022 was \$0.
- **General Fund:** At June 30, 2022, the unassigned fund balance of the General fund was \$808,587. This represents an increase of \$8,055 or 0%, from prior year. Assigned funds remained the same at \$45,000.
- **Proprietary Funds:** At June 30, 2022, the unrestricted fund balance of the proprietary funds was \$2,898,891. This represents an increase of \$361,144 or 9.1%, from prior year. The restricted fund balance increased by \$778,744 to \$1,907,107 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, 2022. 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.

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.

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

June 30, 2022

---

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 FY22. 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.

*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.



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

June 30, 2022

**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 22 and FY 21.

**TABLE 1 - NET POSITION**

Tahoe Transportation District  
Net Position  
June 30, 2022 and 2021

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	FY2022	FY2021	FY2022	FY2021	FY2022	FY2021
<b>Net Position - Governmental Activities</b>						
Current and other Assets	\$ 1,114,834	\$ 1,087,203	\$ 5,395,172	\$ 4,219,786	\$ 6,510,006	\$ 5,306,989
Capital Assets, Net	0	0	5,628,928	2,000,062	5,628,928	2,000,062
Total Assets	\$ 1,114,834	\$ 1,087,203	\$ 11,024,100	\$ 6,219,848	\$ 12,138,934	\$ 7,307,051
Current Liabilities and Other	\$ 238,855	\$ 212,782	\$ 464,091	\$ 396,485	\$ 702,946	\$ 609,267
Long-term Liabilities						
Due within one year	\$ 8,938	\$ 10,354	\$ 24,363	\$ 28,954	\$ 33,301	\$ 39,308
Due beyond one year	26,816	31,062	100,720	128,237	127,536	159,299
Total Liabilities	\$ 274,609	\$ 254,198	\$ 589,174	\$ 553,676	\$ 863,783	\$ 807,874
Investment in Capital Assets	\$ -	\$ -	\$ 5,628,928	\$ 2,000,062	\$ 5,628,928	\$ 2,000,062
Restricted for Transit Operations and Capital Purchases			1,907,107	1,128,363	1,907,107	1,128,363
Unrestricted	840,225	833,005	2,898,891	2,537,747	3,739,116	3,370,752
<b>Total Governmental 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>

Current and Other Assets increased \$1,203,017 from the prior year. This was due primarily to an increase in cash of \$778,744 from TDA funding received in FY22 that will be carried over into the future for grant matches on transit operations, transit planning and transit capital purchases. Parking Systems fund increased \$229,612 partly due to being operational for the entire scheduled FY22 seasons of spring, summer and fall. (The meters are turned off for the winter season beginning December 1 and reinstated on March 14 weather permitting.)

Capital Assets increased \$3,628,866 mainly arising in the business-type activities. In FY22, TTD's transit fund's capital assets increased with the purchase of the old elementary school in Incline Village, NV, a partial payment (80%) on three new Proterra electrical buses, and purchases of various equipment. The additions totaled \$4,162,288, with reductions resulting from the disposal of four buses with a book value of \$1,843 and recording depreciation of \$516,726. The parking fund did not purchase any equipment in FY22, however had \$14,853 in depreciation.

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

June 30, 2022

Current Liabilities increased \$93,679 and can be mainly attributable to an increase in payables at year end in the transit fund and an increase in deferred revenue for advances on match towards capital grants in the CIP fund.

Long-Term Liabilities decreased \$37,770 and is attributable to decreases in staff's unused accrued vacation at June 30, 2022 and decreasing the estimate for possible insurance expenses on insurance claims incurred, but not settled as of June 30, 2022 in the business-type activities.

Net Position increased \$4,775,974, or 141.7%, from the prior fiscal year, from \$6,499,177 at June 30, 2021, to \$11,275,151 at June 30, 2022.

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 FY22 to FY21.

**TABLE 2 – CHANGES IN NET POSITION**

Tahoe Transportation District Changes in Net Position June 30, 2022 and 2021						
	<i>Governmental Activity</i>		<i>Business-type Activity</i>		<i>Total</i>	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
<b>Revenues</b>						
Charges for Services	\$ 44,133	\$ 84,913	\$ 441,316	\$ 349,427	\$ 485,449	\$ 434,340
Operating Grants & Contributions	-	-	7,390,381	6,970,541	7,390,381	6,970,541
Capital Grants & Contributions	4,689,716	2,031,254		0	4,689,716	2,031,254
Other Revenues	52,533	76,271	128,162	58,907	180,695	135,178
Fees	93,962	115,253			93,962	115,253
<b>Total Revenues</b>	<b>\$ 4,880,344</b>	<b>\$ 2,307,691</b>	<b>\$ 7,959,859</b>	<b>\$ 7,378,875</b>	<b>\$ 12,840,203</b>	<b>\$ 9,686,566</b>
<b>Expenses</b>						
Charges for Services	\$ -	\$ -	\$ 236,700	\$ 134,270	\$ 236,700	\$ 134,270
Operating Grants	-	-	6,899,218	6,642,268	6,899,218	6,642,268
Capital Grants	751,367	1,926,003			751,367	1,926,003
Other Expenses	176,944	121,800			176,944	121,800
<b>Total Expenses</b>	<b>\$ 928,311</b>	<b>\$ 2,047,803</b>	<b>\$ 7,135,918</b>	<b>\$ 6,776,538</b>	<b>\$ 8,064,229</b>	<b>\$ 8,824,341</b>
<b>Net Revenues from Expenses</b>	<b>\$ 3,952,033</b>	<b>\$ 259,888</b>	<b>\$ 823,941</b>	<b>\$ 602,337</b>	<b>\$ 4,775,974</b>	<b>\$ 862,225</b>
<b>Transfers</b>						
Transfers In (Revenues)	\$ 315,206	\$ 8,415	\$ 4,255,441	\$ 114,304	\$ 4,570,647	\$ 122,719
Transfers Out (Expenses)	(4,260,019)	(122,719)	(310,628)		(4,570,647)	(122,719)
<b>Total Transfers</b>	<b>\$ (3,944,813)</b>	<b>\$ (114,304)</b>	<b>\$ 3,944,813</b>	<b>\$ 114,304</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Increase/(Decrease) in Net Position</b>	<b>\$ 7,220</b>	<b>\$ 145,584</b>	<b>\$ 4,768,754</b>	<b>\$ 716,641</b>	<b>\$ 4,775,974</b>	<b>\$ 862,225</b>
<b>Beginning Net Position</b>	<b>\$ 833,005</b>	<b>\$ 687,421</b>	<b>\$ 5,666,172</b>	<b>\$ 4,949,531</b>	<b>\$ 6,499,177</b>	<b>\$ 5,636,952</b>
<b>Ending 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>

In FY22, TTD's revenues increased by \$3,153,637, expenses decreased by \$760,112 and the net position increased by \$3,913,749 from FY22.

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

June 30, 2022

---

Our analysis focuses on the changes to the net position of TTD's governmental and business-type activities for FY22 and FY21.

**Governmental Activities**

TTD's governmental activities net position increased \$7,220 from \$833,005 at June 30, 2021 to \$840,225 at June 30, 2022. This increase was primarily due to TTD's general fund receiving \$188,723 in rental car mitigation fees, administrative fees, miscellaneous revenue including interest and contributions; while expending \$181,521, which included the required match for the CIP Surface Transportation Program grant funds for the Recreational Travel Management Project.

**Business-type Activities**

TTD's business-type activities net position increased by \$4,768,754 from \$5,666,172 at June 30, 2021 to \$10,434,926 at June 30, 2022. This increase was primarily due to:

- the transfer of \$4,255,441 in capital assets and equipment from the CIP fund,
- the transfer of \$310,628 in TDA funds for grant matches,
- FY22 TDA revenue of \$778,744, which is added to the existing restricted TDA balance of \$1,128,363 for future transit operational, planning and capital expenses,
- receiving \$6,611,637 in operating grants and contributions,
- receiving \$128,125 in miscellaneous revenues, while incurring expenses of \$6,899,218 including depreciation,
- Parking System revenue totaled \$441,353 and operating expenses, including depreciation totaled \$236,700.

**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 FY22, 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 FY21 and FY22, as well as a consolidated comparison for the same time period.

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

June 30, 2022

**TABLE 3– GOVERNMENTAL FUNDS**

Tahoe Transportation District Governmental Funds Summary Statement of Revenues, Expenditures and Changes in Fund Balances June 30, 2022 and 2021									
	General Fund			CIP Fund			Total Governmental Funds		
	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)
<b>Governmental Funds</b>									
Total Revenues	\$ 188,724	\$ 276,384	\$ (87,660)	\$ 4,691,620	\$2,031,307	\$ 2,660,313	\$ 4,880,344	\$ 2,307,691	\$ 2,572,653
Total Expenditures	182,606	128,955	53,651	4,596,501	2,035,946	2,560,555	4,779,107	2,164,901	2,614,206
Excess (deficiency) of revenues over (under) expenditures	6,118	147,429	(141,311)	95,119	(4,639)	99,758	101,237	142,790	(41,553)
Other Funding Sources	(4,578)	(8,415)	3,837	(95,101)	4,057	(99,158)	(99,679)	(4,358)	(95,321)
Change in fund balance	1,540	139,014	(137,474)	18	(582)	600	1,558	138,432	(136,874)
Fund balance at beginning of year	872,803	733,789	139,014	1,618	2,200	(582)	874,421	735,989	138,432
Fund balance at end of year	\$ 874,343	\$ 872,803	\$ 1,540	\$ 1,636	\$ 1,618	\$ 18	\$ 875,979	\$ 874,421	\$ 1,558

**TABLE 4– GOVERNMENTAL FUNDS BALANCE**

Tahoe Transportation District Governmental Funds Fund Balance June 30, 2022									
	General Fund			CIP Fund			Total Governmental Funds		
	FY 2022	FY 2021	Increase / (Decrease)	FY 2022	FY 2021	Increase / (Decrease)	FY 2022	FY 2021	Increase / (Decrease)
<b>Governmental Funds</b>									
Nonspendable	\$ 20,757	\$ 27,271	\$ (6,514)	\$ 30		\$ 30	\$ 20,787	\$ 27,271	\$ (6,484)
Assigned to									
District Manager severance package per employment contract/Future Project Expenses	45,000	45,000	-	1,606	1,618	(12)	46,606	46,618	(12)
Unassigned	808,586	800,532	8,054			-	808,586	800,532	8,054
Total Fund Balances	\$ 874,343	\$ 872,803	\$ 1,540	\$ 1,636	\$ 1,618	\$ 18	\$ 875,979	\$ 874,421	\$ 1,558

TTD's governmental funds do 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 increased by 131% in revenues and 125.8% in expenditures (reimbursement programs). Some funding sources continued from FY21 (and earlier) into FY22, new funding sources were awarded, while others were completed and closed out. A brief recap of projects and costs incurred is as follows:

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

June 30, 2022

---

- The US50/South Shore Community Revitalization Project continued with efforts to develop final design, public outreach, and right of way activities. Project costs totaled \$638,194.
- Recreation Travel Management Project entered into Phase II during FY22. 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 \$52,597.
- The Tahoe Basin Multi-Jurisdictional Hazard Mitigation Plan Project began during FY22. 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 \$7,549.
- The Incline Village Mobility Hub Project Concept and Site Assessment project will determine a suitable site for a mobility hub and has incurred \$3,958.
- Purchases of transit assets and equipment including land, three partial payments (80%) of Proterra electric buses, various equipment including 60 bus stop benches, bear proof trash receptacles, Nabi replacement parts, bus stop pole lighting, a specialized torque wrench and security cameras; along with one Nabi engine replacement being completed. Costs totaled \$3,944,813 net transit funds grant match of \$310,628.
- Professional services used for transit operation projects that were not transferred to the transit fund totaled \$49,070 and were mainly comprised of labor on the engine replacement, Proterra graphic wraps, closing costs on the school/land purchase, travel costs for trainings and bus inspections, and electrical work done at the Y Transit Center.

TTD's governmental funds combined fund balance increased \$1,558 or 1.1% from the prior year. Approximately 92.3% or \$808,586 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 \$808,586 to the total fund expenditures of \$182,606, which represents 442.8% of the General fund expenditures.

The fund balance in the General fund increased \$1,540 from the prior year. This increase was due to the General fund receiving \$184,146 in revenues less match required for the CIP grants in 'Other Funding Sources,' while expending \$182,606 net of inter-fund reimbursements.

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

June 30, 2022

**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, 2022**

<i>General Fund</i>				
	Original Budget	Final Budget	Actual	Variance
<b>Governmental Funds</b>				
Total Revenues	\$ 205,370	\$ 193,120	\$ 188,724	\$ (4,396)
Total Expenditures	193,051	314,277	182,606	131,671
Excess (deficiency) of revenues over (under) expenditures	12,319	(121,157)	6,118	127,275
Other Funding Sources	(12,118)	(5,000)	(4,578)	422
Change in fund balance	201	(126,157)	1,540	127,697
Fund balance at beginning of year	872,803	872,803	872,803	-
Fund balance at end of year	<u>\$ 873,004</u>	<u>\$ 746,646</u>	<u>\$ 874,343</u>	<u>\$ 127,697</u>

The General fund experienced decreases in revenues and decreases in expenditures from what was budgeted for FY22:

- Actual revenues came in lower than projected by \$4,396 and resulted primarily from Rental Car Mitigation Fees being lower than anticipated.
- Actual expenditures came in lower than projected by \$131,671 and are mainly attributable to costs being budgeted for higher personnel costs and lower inter-fund reimbursements.

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 and state grants (64.5%), local contributions (0.4%), capital contributions/transfers (34.4%) and miscellaneous revenue (%). The grants are based on reimbursement of operational expenditures.

Parking System revenues are generated from parking meters and non-compliance fees (99.9%) and interest earned (0.1%). 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.

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

June 30, 2022

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 FY22 and FY21.

**TABLE 6 – PROPRIETARY FUNDS**

Tahoe Transportation District  
Proprietary Funds  
Summary Statement of Revenues, Expenditures and Changes in Net Position  
June 30, 2022 and 2021

Proprietary Funds	Transit Fund			Parking Systems Fund			Total Proprietary Funds		
	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)
Total Operating Revenues	\$ -	\$ -	-	\$ 441,316	\$ 349,427	91,889	\$ 441,316	\$ 349,427	91,889
Total Operating Expenditures	6,899,218	6,642,268	256,950	236,700	134,270	102,430	7,135,918	6,776,538	359,380
Operating Income (Loss)	(6,899,218)	(6,642,268)	(256,950)	204,616	215,157	(10,541)	(6,694,602)	(6,427,111)	(267,491)
Total Nonoperating Revenues (Expenditures)	7,518,506	7,022,082	496,424	37	7,366	(7,329)	7,518,543	7,029,448	489,095
Income (Loss) before Capital Contributions and Transfers	619,288	379,814	239,474	204,653	222,523	(17,870)	823,941	602,337	221,604
Total Capital Contributions	3,845,134	109,946	3,735,188	0	0	0	3,845,134	109,946	3,735,188
Total Transfers	99,679	4,358	95,321	0	0	0	99,679	4,358	95,321
Change in Net Position	4,564,101	494,118	4,069,983	204,653	222,523	(17,870)	4,768,754	716,641	4,052,113
Net Position at beginning of year	5,403,442	4,909,324	494,118	262,730	40,207	222,523	5,666,172	4,949,531	716,641
Net Position at end of year	\$9,967,543	\$5,403,442	\$ 4,564,101	\$ 467,383	\$ 262,730	\$ 204,653	\$ 10,434,926	\$5,666,172	\$ 4,768,754

Tahoe Transportation District  
Proprietary Funds  
Net Position  
June 30, 2022 and 2021

Proprietary Funds	Transit Fund			Parking Systems Fund			Total Fund		
	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)	FY2022	FY2021	Increase / (Decrease)
Net Position									
Net investment in capital assets	5,628,928	1,985,209	3,643,719	0	14,853	(14,853)	5,628,928	2,000,062	3,628,866
Restricted for transit operations incl capital	1,907,107	1,128,363	778,744			-	1,907,107	1,128,363	778,744
Unrestricted	2,431,508	2,289,870	141,638	467,383	247,877	219,506	2,898,891	2,537,747	361,144
Total Net Position	\$9,967,543	\$5,403,442	\$ 4,564,101	\$ 467,383	\$ 262,730	\$ 204,653	\$ 10,434,926	\$5,666,172	\$ 4,768,754

**Transit Operations Fund**

As mentioned earlier, the net position of the transit fund at the end of the year amounted to \$9,967,543, an increase (change in net position) of \$4,564,101. Total program costs can be summarized as follows:

- Basic Operations, including Fixed Route and Commuter Bus totaled \$5,754,089

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

June 30, 2022

- Paratransit, including ADA plus, totaled \$1,145,129

The governmental activities contributed \$3,944,813 in transfers and capital contributions for the following:

- Purchase of 771 Southwood Blvd, Incline Village (Old Elementary School) and transferred the land value of \$2,350,000.
- Partial payment (80%) on three Proterra buses totaling \$1,791,012 and transferred into the transit funds "Work in Progress" (WIP). When the buses go into service, the final balances will be paid and the buses moved into capital assets and begin depreciation.
- Engine replacement costs totaled \$5,913, which were added to the prior year costs of \$41,489 being held in the WIP, and moved to capital assets and depreciated over the remaining life of the bus. These costs were funded by a Prop 1B Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) grant.
- Purchased a Wheelmaster Kit (torque wrench) totaling \$8,837 with an FTA 5339 grant.
- Purchased \$99,679 on various equipment, including 10 bear proof trash receptacles, 60 six-foot bus stop benches, miscellaneous NABI bus equipment, security cameras, and 22 bus stop pole lightings. The equipment was purchased with multiple grants, including FTA 5339 and PTMISEA.
- TDA funds from the transit fund, totaling \$310,628, 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 \$467,383, an increase (change in net position) of \$204,653. Parking meter revenue totaled \$408,627, while non-compliance fee revenue totaled \$32,689. Interest earned totaled \$37. The fund incurred \$221,847 in services and supplies expenses and \$14,853 in depreciation.

**Capital Assets**

Table 7 shows FY22 Capital Asset balances compared to FY21.

**TABLE 7 – CAPITAL ASSETS**

Tahoe Transportation District Capital Assets (Net of Depreciation) June 30, 2022 and 2021						
	<i>Governmental Activity</i>		<i>Business-type Activity</i>		<i>Total</i>	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
<b>Capital Assets</b>						
Capital Assets, not depreciated	\$ -	\$ -	\$ 4,141,012	\$ 41,489	\$ 4,141,012	\$ 41,489
Capital Assets being depreciated	-	-	1,487,916	1,958,573	1,487,916	1,958,573
Total gov activity capital assets, depreciated, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,628,928</u>	<u>\$ 2,000,062</u>	<u>\$ 5,628,928</u>	<u>\$ 2,000,062</u>
Federalized/State portion of TTD Assets	\$ -		\$ 5,220,222			



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

June 30, 2022

---

Overall, TTD's capital assets increased \$3,628,866 or 181.4% from \$2,000,062 at June 30, 2021 to \$3,628,866 at June 30, 2022. The increase is comprised of a land purchase of \$2,350,000, partial payment (80%) on three new electric bus purchases of \$1,791,012, and equipment purchases of \$21,276, less equipment disposals of \$1,843 and depreciation of \$531,579.

The federalized/state portion of TTD's fleet totals \$5,220,222. 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.

**Long-term Liabilities**

TTD's long-term liabilities decreased \$31,763 or 19.9% from \$159,299 on June 30, 2021 to \$127,536 at June 30, 2022. The decrease is primarily due to possible future insurance claims decreasing by \$13,744 and a decrease of \$18,019 in employees accrued time off at June 30, 2022. For more information, please see Note 4 of the Notes.

TTD renewed the \$1,000,000 line of credit with Nevada State Bank in FY22. The balance due at June 30, 2022 was zero. 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 was administered by MassMutual until January 2021, when it was moved to 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 awarded \$5.1 million in an FTA 5307 CARES grant, which is being used for transit operations in FY21 through FY23. Balance remaining on June 30, 2022: \$914,010.
2. TTD was awarded \$797,953 in an FTA 5307 American Rescue Plan grant, which will be used for transit operations in FY23 and FY24.
3. TTD was awarded \$265,984 in an FTA 5307 American Rescue Plan grant, which will be used for preventative maintenance/transit capital expenditures in FY23 and FY24.
4. 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 FY25.
  - i. \$1.6 million from FFY22

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

June 30, 2022

---

- ii. \$1.3 million from FFY21
  - iii. \$1.4 million from FFY20
- 5. TTD was awarded \$900 thousand in FTA 5307 funding (originally Congestion Mitigation Air Quality Improvement Program (CMAQ)), which will be expended in FY23 for transit operations and capital expenditures. Balance remaining on June 30, 2022: \$450,452.
- 6. TTD was awarded \$1.5 million in FTA 5307 grants resulting from FAST Act for preventive maintenance/transit capital expenditures through FY25.
  - i. \$543 thousand from FFY22
  - ii. \$448 thousand from FFY21
  - iii. \$472 thousand from FFY20
- 7. TTD was awarded a NDOT FTA 5311 grant totaling \$3.6 million used in FY22 and through the first quarter of FY24 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$1.4 million will be provided by TDA funding. Balance remaining on June 30, 2022: \$2,587,812
- 8. TTD was awarded and has remaining balances of \$893 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 FY22 through FY25.
  - i. \$162 thousand from FFY22
  - ii. \$179 thousand from FFY21
  - iii. \$228 thousand from FFY20
  - iv. \$279 thousand from FFY19
  - v. \$36 thousand from FFY18
  - vi. \$9 thousand from FFY17
- 9. TTD is estimated to receive California TDA funding totaling \$2.5 million for FY23 transit operations, planning and capital expenditures.
- 10. TTD was successful in programming \$1 million in FTA 5307 CMAQ funding through TRPA for transit operations, including the Free Fare program.
- 11. TTD was successful in obtaining three low emission – no emission competitive grants totaling \$4.5 million for the purchase of zero emission electric buses, charging infrastructure, and maintenance facility upgrades. The project is expected to be completed in FY24, with the \$443 thousand match being funded through TDA funds. Balance remaining on June 30, 2022: \$4,240,119.
- 12. TTD has a remaining balance of \$35 thousand and has been awarded an additional \$63 thousand in FTA 5310 grants that will be applied towards transit operations of the ADA and ADA plus services in FY23 and FY24.
- 13. 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.
- 14. 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, 2022: \$198,590.

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

June 30, 2022

---

15. 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.
16. TTD will be using the remaining balance of \$74,281 from an FTA 5339 grant to move forward with the Incline Village Mobility Hub once a site is determined with a NEPA and Site Plan that will be matched with \$18,570 of TDA funds.
17. TTD received two NDOT FTA 5339 grants in the amount of \$1,870,000 for the purchase of up to six buses that will be matched with \$330,000 of TDA funds.
18. 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.
19. TTD was awarded a NDOT Transportation Alternatives Program grant of \$1.2 million and additional NDOT Highway Improvement Program grant in the amount of \$251 thousand for SR28 North Parking, Sidewalk and Water Quality Improvements.
20. 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, 2022: \$125,307.
21. 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.
22. 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.
23. 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 and FY19 funds of \$549 thousand. These funds are intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2022: \$1,993,710.
24. 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, 2022: \$470,655.
25. 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 are intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2022: \$536,663.

**TAHOE TRANSPORTATION DISTRICT**  
MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2022

---

26. 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, 2022: \$184,683.
27. Work will continue on the Tahoe corridor implementation planning, including the short and long-range inter/intra-regional transit system planning efforts in FY23.
28. Public Outreach campaigns for the individual projects identified in the Capital Improvement Program and for the overall program will continue with possible hiring of a Public Information Officer in FY23.
29. The collection of Rental Car Mitigation Fees will continue and may receive a slight rate increase, as detailed in TRPA's Code of Ordinances Chapter 65.4.
30. TTD will request to extend the \$1 million line of credit with Nevada State Bank for another year.

**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

---

**TAHOE TRANSPORTATION DISTRICT****Statement of Net Position****June 30, 2022**

	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Cash and investments (note 2)	\$ 972,373	3,577,147	4,549,520
Accounts receivable	-	54,407	54,407
Due from other governments	121,674	1,356,793	1,478,467
Prepays and deposits	20,787	44,877	65,664
Inventory	-	361,948	361,948
Capital assets, not depreciated (note 3)	-	4,141,012	4,141,012
Capital assets being depreciated, net (note 3)	-	1,487,916	1,487,916
	<u>1,114,834</u>	<u>11,024,100</u>	<u>12,138,934</u>
<b>Liabilities:</b>			
Accounts payable	104,298	391,976	496,274
Due to other governments	6,093	72,115	78,208
Unearned revenue	128,464	-	128,464
Noncurrent liabilities (note 4):			
Due within one year	8,938	24,363	33,301
Due beyond one year	26,816	100,720	127,536
	<u>274,609</u>	<u>589,174</u>	<u>863,783</u>
<b>Net Position:</b>			
Investment in capital assets	-	5,628,928	5,628,928
Restricted for transit operations	-	1,907,107	1,907,107
Unrestricted	840,225	2,898,891	3,739,116
	<u>840,225</u>	<u>10,434,926</u>	<u>11,275,151</u>
Total net position	<u>\$ 840,225</u>	<u>10,434,926</u>	<u>11,275,151</u>

See accompanying notes to basic financial statements.

## TAHOE TRANSPORTATION DISTRICT

## Statement of Activities

Year ended June 30, 2022

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	\$ 928,311	44,133	-	4,689,716	3,805,538	-	3,805,538
Total governmental activities	928,311	44,133	-	4,689,716	3,805,538	-	3,805,538
Business-type activities:							
Transportation	6,899,218	-	7,390,381	-	-	491,163	491,163
Parking systems	236,700	441,316	-	-	-	204,616	204,616
Total business-type activities	7,135,918	441,316	7,390,381	-	-	695,779	695,779
Total primary government	\$ 8,064,229	485,449	7,390,381	4,689,716	3,805,538	695,779	4,501,317
		General revenues and transfers:					
					93,962	-	93,962
					50,000	42,720	92,720
					2,533	85,442	87,975
					(3,944,813)	3,944,813	-
					(3,798,318)	4,072,975	274,657
					7,220	4,768,754	4,775,974
					833,005	5,666,172	6,499,177
					\$ 840,225	10,434,926	11,275,151

See accompanying notes to basic financial statements.

**TAHOE TRANSPORTATION DISTRICT****Governmental Funds****Balance Sheet****June 30, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<b>Assets:</b>			
Cash and investments	\$ 895,639	76,734	972,373
Due from other governments	17,270	104,404	121,674
Prepays and deposits	<u>20,757</u>	<u>30</u>	<u>20,787</u>
 Total assets	 <u>\$ 933,666</u>	 <u>181,168</u>	 <u>1,114,834</u>
 <b>Liabilities:</b>			
Accounts payable	\$ 39,584	64,714	104,298
Due to other governments	4,639	1,454	6,093
Unearned revenue	<u>15,100</u>	<u>113,364</u>	<u>128,464</u>
 Total liabilities	 <u>59,323</u>	 <u>179,532</u>	 <u>238,855</u>
 <b>Fund balances:</b>			
Nonspendable:			
Prepays and deposits	20,757	30	20,787
Assigned	45,000	1,606	46,606
Unassigned	<u>808,586</u>	<u>-</u>	<u>808,586</u>
 Total fund balances	 <u>874,343</u>	 <u>1,636</u>	 <u>875,979</u>
 Total liabilities and fund balances	 <u>\$ 933,666</u>	 <u>181,168</u>	 <u>1,114,834</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, 2022**

Fund balances of governmental funds	\$ 875,979
-------------------------------------	------------

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets net of depreciation have not been included as 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 period and accordingly are not reported as fund liabilities.	<u>(35,754)</u>
--	-----------------

Net position of governmental activities	<u>\$ 840,225</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, 2022

	General Fund	Capital Projects Fund	Total
Revenues:			
Rental car mitigation fees	\$ 93,962	-	93,962
Intergovernmental:			
Federal grants:			
Federal Transportation Agency	-	3,806,546	3,806,546
Other federal grants	-	695,635	695,635
State and local grants:			
Capital grants	-	187,535	187,535
Total intergovernmental	-	4,689,716	4,689,716
Charges for services:			
Administrative fees	44,133	-	44,133
Other revenues:			
Contributions	50,000	-	50,000
Miscellaneous revenue	629	1,904	2,533
Total other revenues	50,629	1,904	52,533
Total revenues	188,724	4,691,620	4,880,344
Expenditures:			
General government:			
Personnel costs	348,914	96,974	445,888
Services and supplies	247,551	654,393	901,944
Interfund reimbursements	(413,859)	-	(413,859)
Capital outlay	-	3,845,134	3,845,134
Total expenditures	182,606	4,596,501	4,779,107
Excess (deficiency) of revenues over expenditures	6,118	95,119	101,237
Other financing sources (uses):			
Transfers in (note 5)	-	4,578	4,578
Transfers out (note 5)	(4,578)	(99,679)	(104,257)
Total other financing sources (uses)	(4,578)	(95,101)	(99,679)
Net change in fund balances	1,540	18	1,558
Fund balances at beginning of year	872,803	1,618	874,421
Fund balances at end of year	\$ 874,343	1,636	875,979

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, 2022**

Net change in fund balances - total governmental funds	\$ 1,558
Amounts reported for governmental activities in the Statement of Activities are different because:	
Compensated absences reported on the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The net change is reported on the Statement of Activities.	<u>5,662</u>
Change in net position of governmental activities	<u>\$ 7,220</u>

See accompanying notes to basic financial statements.

## TAHOE TRANSPORTATION DISTRICT

## Proprietary Funds

## Statement of Net Position

June 30, 2022

	Transit Operations Fund	Parking Systems Fund	Total
Assets:			
Current assets:			
Cash and investments	\$ 3,070,140	507,007	3,577,147
Accounts receivable	49,010	5,397	54,407
Due from other governments	1,356,793	-	1,356,793
Prepays and deposits	44,764	113	44,877
Inventory	<u>361,948</u>	<u>-</u>	<u>361,948</u>
Total current assets	<u>4,882,655</u>	<u>512,517</u>	<u>5,395,172</u>
Noncurrent assets:			
Capital assets, not depreciated	4,141,012	-	4,141,012
Capital assets being depreciated, net	<u>1,487,916</u>	<u>-</u>	<u>1,487,916</u>
Total noncurrent assets	<u>5,628,928</u>	<u>-</u>	<u>5,628,928</u>
Total assets	<u>10,511,583</u>	<u>512,517</u>	<u>11,024,100</u>
Liabilities:			
Current liabilities:			
Accounts payable	375,361	16,615	391,976
Due to other governments	43,596	28,519	72,115
Compensated absences	<u>24,363</u>	<u>-</u>	<u>24,363</u>
Total current liabilities	443,320	45,134	488,454
Noncurrent liabilities:			
Compensated absences, net of current	73,088	-	73,088
Claims payable	<u>27,632</u>	<u>-</u>	<u>27,632</u>
Total noncurrent liabilities	<u>100,720</u>	<u>-</u>	<u>100,720</u>
Total liabilities	<u>544,040</u>	<u>45,134</u>	<u>589,174</u>
Net Position:			
Investment in capital assets	5,628,928	-	5,628,928
Restricted for transit operations	1,907,107	-	1,907,107
Unrestricted	<u>2,431,508</u>	<u>467,383</u>	<u>2,898,891</u>
Total net position	<u>\$ 9,967,543</u>	<u>467,383</u>	<u>10,434,926</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, 2022**

	Transit Operations Fund	Parking Systems Fund	Total
Operating revenues:			
Charges for services	\$ -	441,316	441,316
Total operating revenues	<u>-</u>	<u>441,316</u>	<u>441,316</u>
Operating expenses:			
Personnel costs	3,666,303	89,295	3,755,598
Services and supplies	2,716,189	132,552	2,848,741
Depreciation expense	516,726	14,853	531,579
Total expenditures	<u>6,899,218</u>	<u>236,700</u>	<u>7,135,918</u>
Operating income (loss)	<u>(6,899,218)</u>	<u>204,616</u>	<u>(6,694,602)</u>
Nonoperating revenues (expenses):			
Operating assistance contributions	42,720	-	42,720
Federal grants:			
Federal Transportation Agency	5,354,211	-	5,354,211
State and local grants	2,036,170	-	2,036,170
Miscellaneous revenue	81,623	37	81,660
Gain (loss) on disposal of capital assets	3,782	-	3,782
Total nonoperating revenues (expenses)	<u>7,518,506</u>	<u>37</u>	<u>7,518,543</u>
Income (loss) before transfers and capital contributions	<u>619,288</u>	<u>204,653</u>	<u>823,941</u>
Transfers and capital contributions:			
Transfers in (note 5)	99,679	-	99,679
Capital contributions	3,845,134	-	3,845,134
Total transfers and capital contributions	<u>3,944,813</u>	<u>-</u>	<u>3,944,813</u>
Change in net position	4,564,101	204,653	4,768,754
Net position at beginning of year	<u>5,403,442</u>	<u>262,730</u>	<u>5,666,172</u>
Net position at end of year	<u>\$ 9,967,543</u>	<u>467,383</u>	<u>10,434,926</u>

See accompanying notes to basic financial statements.

## TAHOE TRANSPORTATION DISTRICT

## Proprietary Funds

## Statement of Cash Flows

Year ended June 30, 2022

	Transit Operations Fund	Parking Systems Fund	Total
Cash flows from operating activities:			
Receipts from customers and users	\$ -	436,207	436,207
Payments to suppliers	(2,758,588)	(113,261)	(2,871,849)
Payments to employees	(3,684,667)	(89,295)	(3,773,962)
Other non-operating revenues	<u>181,302</u>	<u>-</u>	<u>181,302</u>
Net cash provided (used) by operating activities	<u>(6,261,953)</u>	<u>233,651</u>	<u>(6,028,302)</u>
Cash flows from noncapital financing activities:			
Receipts from other governmental agencies	<u>7,556,562</u>	<u>37</u>	<u>7,556,599</u>
Net cash provided by noncapital financing activities	<u>7,556,562</u>	<u>37</u>	<u>7,556,599</u>
Cash flows from capital and related financing activities:			
Proceeds on sale of capital assets	5,625	-	5,625
Purchase of capital assets	<u>(317,154)</u>	<u>-</u>	<u>(317,154)</u>
Net cash provided by capital and related financing activities	<u>(311,529)</u>	<u>-</u>	<u>(311,529)</u>
Net increase in cash and cash equivalents	983,080	233,688	1,216,768
Cash and cash equivalents, beginning of fiscal year	<u>2,087,060</u>	<u>273,319</u>	<u>2,360,379</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 3,070,140</u>	<u>507,007</u>	<u>3,577,147</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (6,899,218)	204,616	(6,694,602)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	516,726	14,853	531,579
Other non-operating revenues	181,302	-	181,302
Change in assets and liabilities:			
Accounts receivable	(49,010)	(5,109)	(54,119)
Prepays and deposits	(28,459)	(113)	(28,572)
Inventory	(8,687)	9,299	612
Accounts payable	46,094	1,108	47,202
Due to other governments	11,407	8,997	20,404
Claims payable	(13,744)	-	(13,744)
Compensated absences	<u>(18,364)</u>	<u>-</u>	<u>(18,364)</u>
Net cash provided (used) by operating activities	<u>\$ (6,261,953)</u>	<u>233,651</u>	<u>(6,028,302)</u>

Noncash investing, capital, and financing activities:

There were no significant noncash capital, financing, or investing activities during the fiscal year ended June 30, 2022, except for \$3,845,134 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, 2022****(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 taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. 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. Taxes 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 fund after the government-wide financial statements. Major individual governmental 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.

**(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

**(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) 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.
- *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 \$45,000 for employee severance pay and the Capital Projects Funds has an assigned fund balance of \$1,606 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.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)****(k) 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, 2022 that are restricted for TDA eligible expenses in the year ending June 30, 2023 of \$1,907,107.
- *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.

**(l) 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.

**(2) Cash and Investments**

Cash and investments as of June 30, 2022 was \$4,549,520 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.

## TAHOE TRANSPORTATION DISTRICT

## Notes to Basic Financial Statements

(Continued)

**(2) Cash and Investments (Continued)**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.

**(3) Capital Assets**Governmental Activities

Capital asset governmental activity for the year ended June 30, 2022 was as follows:

	Balance at <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>June 30, 2022</u>
Capital assets being depreciated:				
Transportation equipment	\$ 7,154	-	-	7,154
Total capital assets being depreciated	<u>7,154</u>	-	-	<u>7,154</u>
Less accumulated depreciation for:				
Transportation equipment	<u>(7,154)</u>	-	-	<u>(7,154)</u>
Total accumulated depreciation	<u>(7,154)</u>	-	-	<u>(7,154)</u>
Capital assets, net	\$ -	-	-	-

No depreciation expense was charged to the general government function in the District's Statement of Activities.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(3) Capital Assets (Continued)**Business-type Activities

Capital asset business-type activity for the year ended June 30, 2022 was as follows:

	Balance at <u>June 30, 2021</u>	Additions	Deletions	Balance at <u>June 30, 2022</u>
Capital assets not being depreciated:				
Land	\$ -	2,350,000	-	2,350,000
Construction in progress	<u>41,489</u>	<u>1,796,925</u>	<u>(47,402)</u>	<u>1,791,012</u>
Total Capital assets not being depreciated	<u>41,489</u>	<u>4,146,925</u>	<u>(47,402)</u>	<u>4,141,012</u>
Capital assets being depreciated:				
Transportation equipment	<u>6,804,489</u>	<u>62,765</u>	<u>(387,066)</u>	<u>6,480,188</u>
Less accumulated depreciation for:				
Transportation equipment	<u>(4,845,916)</u>	<u>(531,579)</u>	<u>385,223</u>	<u>(4,992,272)</u>
Capital assets being depreciated, net	<u>1,958,573</u>	<u>(468,814)</u>	<u>(1,843)</u>	<u>1,487,916</u>
Capital assets, net	<u>\$ 2,000,062</u>	<u>3,678,111</u>	<u>(49,245)</u>	<u>5,628,928</u>

Depreciation expense of \$516,726 was charged to the transportation function and \$14,853 was charged to the parking systems function in the District's Statement of Activities.

**(4) Changes in Long-Term Debt**

The following is a summary of changes in long-term debt during the year ended June 30, 2022:

	Balance at <u>June 30, 2021</u>	Additions	Deletions	Balance at <u>June 30, 2022</u>	Amount Due in <u>One Year</u>	Due Beyond <u>One Year</u>
Governmental activities:						
Compensated absences	\$ <u>41,416</u>	<u>30,563</u>	<u>(36,225)</u>	<u>35,754</u>	<u>8,938</u>	<u>26,816</u>
Business-type activities:						
Compensated absences	115,815	204,812	(223,176)	97,451	24,363	73,088
Claims payable	<u>41,376</u>	<u>27,632</u>	<u>(41,376)</u>	<u>27,632</u>	-	<u>27,632</u>
Total business-type	<u>\$157,191</u>	<u>232,444</u>	<u>(264,552)</u>	<u>125,083</u>	<u>24,363</u>	<u>100,720</u>

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.

**TAHOE TRANSPORTATION DISTRICT**

**Notes to Basic Financial Statements**

**(Continued)**

**(5) Interfund Activity**

The composition of interfund activity as of June 30, 2022 is as follows:

Interfund Transfers:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
(A) Capital Projects Fund	General Fund	\$ 4,578
(B) Transit Operations Fund	Capital Projects Fund	<u>99,679</u>
Total Transfers in Fund Financial Statements		<u>104,257</u>
(C) Business-Type Activities	Governmental Activities	<u>3,845,134</u>
Total Transfers		<u>\$ 3,949,391</u>

- (A) Transfers are used to match funds for a federal grant.
- (B) Transfers of benches and photovoltaic bus stops paid for 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 \$802,578 for the year ended June 30, 2022. There was no outstanding balance on the line of credit as of June 30, 2022. Subsequent to year-end, the District renewed this line of credit for a one-year period to mature on June 30, 2023.

The activity on the line of credit for the year ended June 30, 2022 is as follows:

	<u>Balance at</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>June 30, 2022</u>
Line of credit	\$ -	802,578	(802,578)	-

**(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 \$3,070 per month for July 2021 through January 2022, and \$3,570 for February 2022 through June 2022. Total rental expenditures incurred during the year ended June 30, 2022 were \$39,341.

**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(7) Operating Leases (Continued)**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 a 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 and city-owned bus stop locations. 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 is \$30,112 per quarter effective January 1, 2022. Total rental expenditures incurred during the year ended June 30, 2022 were \$151,082.

**(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. 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 15.00% for general public transit service operating in a non-urbanized area for fixed routes and not less than 10% for Demand Response. On June 28, 2021, the California Senate voted to approve AB 149 (Committee on Budget) which suspends TDA farebox recovery requirements, until July 1, 2026, for transit agencies that can demonstrate that they maintained their existing commitments of local funds for transit operations at an amount not less than the expenditures from local funds for transit operations during fiscal year 2019. The District's farebox recovery ratios for the year ended June 30, 2022 were 0.60% for fixed route and 1.01% for demand response as follows

	<u>Fixed Route</u>	<u>Demand Response</u>
Operating revenues:		
Charges for services	\$ -	-
Interest revenue	<u>31,949</u>	<u>10,730</u>
Total operating revenues	<u>\$ 31,949</u>	<u>10,730</u>
Operating expenses, excluding depreciation:		
Personnel costs	\$ 3,057,197	609,106
Services and supplies	<u>2,264,234</u>	<u>451,953</u>
Total operating expenses, excluding depreciation	<u>\$ 5,321,431</u>	<u>1,061,059</u>
Farebox recovery ratio	<u>0.60%</u>	<u>1.01%</u>



**TAHOE TRANSPORTATION DISTRICT****Notes to Basic Financial Statements****(Continued)****(8) Transportation Development Act Funds (Continued)**

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, 2022, the vehicle service hours totaled 28,545, FTE hours 55.22 and total vehicle service hours per employee equaled 517.

As of June 30, 2022, the District complied with all applicable TDA requirements for the receipt and disbursement of TDA funds.

**(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, 2022 was as follows:

	<u>PTMISEA</u>	<u>TSSSDRA</u>	<u>Total</u>
Unspent Prop 1B funds as of June 30, 2021	\$ -	-	-
Prop 1B funds earned	27,535	-	27,535
Interest earned	-	-	-
Prop 1B expenses incurred	<u>(27,535)</u>	<u>-</u>	<u>(27,535)</u>
Unspent/(Spent) Prop 1B funds as of June 30, 2022	<u>\$ -</u>	<u>-</u>	<u>-</u>

During the year ended June 30, 2022, the District received \$24,655 in PTMISEA funding. As of June 30, 2022, the District spent Proposition 1B proceeds of \$24,655 in PTMISEA. As of June 30, 2022, the District reported a receivable for PTMISEA funds of \$2,880. This amount was received subsequent to year end.

**(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.

## TAHOE TRANSPORTATION DISTRICT

## Notes to Basic Financial Statements

(Continued)

**(11) Commitments**

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, 2022, the District contributed \$204,800 to the plan.

Vendor commitments as of June 30, 2022 are as follows:

Description	Contract Amount	Expended to Date	Remaining Balance
<b>General Fund</b>			
Davis Farr	\$ 178,870	\$ 66,410	\$ 112,460
Wildcreek (NAV Upgrade)	13,114	6,144	6,970
Koff & Associates	<u>10,272</u>	<u>5,616</u>	<u>4,656</u>
Total General Fund	<u>202,256</u>	<u>78,170</u>	<u>124,086</u>
<b>Capital Projects Fund</b>			
Wood Rodgers - US50	3,795,730	1,607,759	2,187,971
Horrocks Engineers - US 50	<u>65,000</u>	<u>14,713</u>	<u>50,287</u>
Total Capital Project Fund	<u>3,860,730</u>	<u>1,622,472</u>	<u>2,238,258</u>
<b>Transit Operations Fund</b>			
Swiftly	136,697	92,979	43,718
Proterra	3,536,342	1,791,012	1,745,330
Ecolane	51,570	40,794	10,776
Creative Bus Sales	1,117,566	-	1,117,566
Remix Software	165,000	131,700	33,300
Infinity Technologies	457,882	101,046	356,836
Solutions for Transit	200,500	119,999	80,501
Sierra Electronics	70,000	22,200	47,800
Welcomes Auto Body & Towing	100,000	41,972	58,028
Reno Typographers	70,000	5,500	64,500
Barton Health	19,992	5,500	14,492
AlSCO	68,031	5,262	62,769
Koff & Associates	58,208	31,824	26,384
Stantec	259,082	25,384	233,698
Collins Construction	50,320	48,009	2,311
Wildcreek (NAV Upgrade)	46,497	21,782	24,715
Freeway Toyota	30,540	-	30,540
Urban Solar	<u>105,215</u>	<u>42,153</u>	<u>63,062</u>
Total Transit Operations Fund	<u>6,543,442</u>	<u>2,527,116</u>	<u>4,016,326</u>
<b>Total Commitments</b>	<u>\$ 10,606,428</u>	<u>\$ 4,227,758</u>	<u>\$ 6,378,670</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 <u>June 30,</u>	Liability <u>July 1</u>	Estimated <u>claims incurred</u>	Claim <u>Payments</u>	Liability <u>June 30,</u>
2022	\$41,376	27,632	41,376	27,632
2021	\$ -	41,376	-	41,376

**(13) Economic Dependency**

During the fiscal year ended June 30, 2022, approximately 91% 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

---

## TAHOE TRANSPORTATION DISTRICT

## General Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -  
Budget and Actual

Year ended June 30, 2022

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Rental car mitigation fees	\$ 100,000	100,000	93,962	(6,038)
Charges for services:				
Administrative fees	55,250	43,000	44,133	1,133
Other revenues:				
Contributions	50,000	50,000	50,000	-
Miscellaneous revenue	120	120	629	509
Total other revenues	50,120	50,120	50,629	509
Total revenues	205,370	193,120	188,724	(4,396)
Expenditures:				
General government:				
Personnel costs	261,046	366,432	348,914	17,518
Services and supplies	360,234	306,074	247,551	58,523
Interfund reimbursements	(428,229)	(358,229)	(413,859)	55,630
Total expenditures	193,051	314,277	182,606	131,671
Excess (deficiency) of revenues over expenditures	12,319	(121,157)	6,118	127,275
Other financing sources (uses):				
Transfers out	(12,118)	(5,000)	(4,578)	422
Total other financing sources (uses)	(12,118)	(5,000)	(4,578)	422
Net change in fund balance	201	(126,157)	1,540	127,697
Fund balance at beginning of year	872,803	872,803	872,803	-
Fund balance at end of year	\$ 873,004	746,646	874,343	127,697

See notes to required supplementary information

42

**TAHOE TRANSPORTATION DISTRICT****Note to Required Supplementary Information****Year ended June 30, 2022****(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

---

## TAHOE TRANSPORTATION DISTRICT

## Capital Projects Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -  
Budget and Actual

Year ended June 30, 2022

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Federal grants:				
Federal Transportation Agency	\$ 6,552,683	6,552,683	3,806,546	(2,746,137)
Other federal grants	3,929,439	3,929,439	695,635	(3,233,804)
State and local grants:				
Capital grants	385,635	385,635	187,535	(198,100)
Total intergovernmental	10,867,757	10,867,757	4,689,716	(6,178,041)
Other revenues:				
Miscellaneous revenue	-	-	1,904	1,904
Total revenues	10,867,757	10,867,757	4,691,620	(6,176,137)
Expenditures:				
General government:				
Personnel costs	285,252	285,252	96,974	188,278
Services and supplies	4,167,052	4,167,052	654,393	3,512,659
Capital outlay	7,418,024	7,418,024	3,845,134	3,572,890
Total expenditures	11,870,328	11,870,328	4,596,501	7,273,827
Excess (deficiency) of revenues over expenditures	(1,002,571)	(1,002,571)	95,119	1,097,690
Other financing sources (uses):				
Transfers in	1,002,571	1,002,571	4,578	(997,993)
Transfers out	-	-	(99,679)	(99,679)
Total other financing sources (uses)	1,002,571	1,002,571	(95,101)	(1,097,672)
Net change in fund balance	-	-	18	18
Fund balance at beginning of year	1,618	1,618	1,618	-
Fund balance at end of year	\$ 1,618	1,618	1,636	18



## TAHOE TRANSPORTATION DISTRICT

## Transit Operations Fund

Schedule of Revenues, Expenses, and Change in Net Position -  
Budget and Actual

Year ended June 30, 2022

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 15,000	15,000	-	(15,000)
Total operating revenues	15,000	15,000	-	(15,000)
Operating expenses:				
Personnel costs	4,270,357	4,270,357	3,666,303	604,054
Services and supplies	3,589,086	3,589,086	2,716,189	872,897
Depreciation expense	850,000	850,000	516,726	333,274
Total expenditures	8,709,443	8,709,443	6,899,218	1,810,225
Operating income (loss)	(8,694,443)	(8,694,443)	(6,899,218)	1,795,225
Nonoperating revenues (expenses):				
Operating assistance contributions	57,316	57,316	42,720	(14,596)
Federal grants:				
Federal Transportation Agency	5,842,414	5,842,414	5,354,211	(488,203)
State and local grants	1,899,418	1,899,418	2,036,170	136,752
Miscellaneous revenue	1,790	1,790	81,623	79,833
Gain (loss) on disposal of capital assets	(2,500)	(2,500)	3,782	6,282
Total nonoperating revenues (expenses)	7,798,438	7,798,438	7,518,506	(279,932)
Income before capital contributions and transfers	(896,005)	(896,005)	619,288	1,515,293
Transfers and capital contributions:				
Transfers in	7,418,024	7,418,024	99,679	(7,318,345)
Capital contributions	-	-	3,845,134	3,845,134
Total transfers and capital contributions	7,418,024	7,418,024	3,944,813	(3,473,211)
Change in net position	6,522,019	6,522,019	4,564,101	(1,957,918)
Net position at beginning of year	5,403,442	5,403,442	5,403,442	-
Net position at end of year	\$ 11,925,461	11,925,461	9,967,543	(1,957,918)

## TAHOE TRANSPORTATION DISTRICT

## Parking Systems Fund

Schedule of Revenues, Expenses, and Change in Net Position -  
Budget and Actual

Year ended June 30, 2022

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 552,503	552,503	441,316	(111,187)
Total operating revenues	552,503	552,503	441,316	(111,187)
Operating expenses:				
Personnel costs	65,590	65,590	89,295	(23,705)
Services and supplies	179,535	179,535	132,552	46,983
Depreciation expense	13,533	13,533	14,853	(1,320)
Total expenditures	258,658	258,658	236,700	21,958
Operating income (loss)	293,845	293,845	204,616	(89,229)
Nonoperating revenues (expenses):				
Miscellaneous revenue	-	-	37	37
Total nonoperating revenues (expenses)	-	-	37	37
Income (loss) before capital contributions and transfers	293,845	293,845	204,653	(89,192)
Change in net position	293,845	293,845	204,653	(89,192)
Net position at beginning of year	262,730	262,730	262,730	-
Net position at end of year	\$ 556,575	556,575	467,383	(89,192)

## STATISTICAL SECTION

---

## **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.

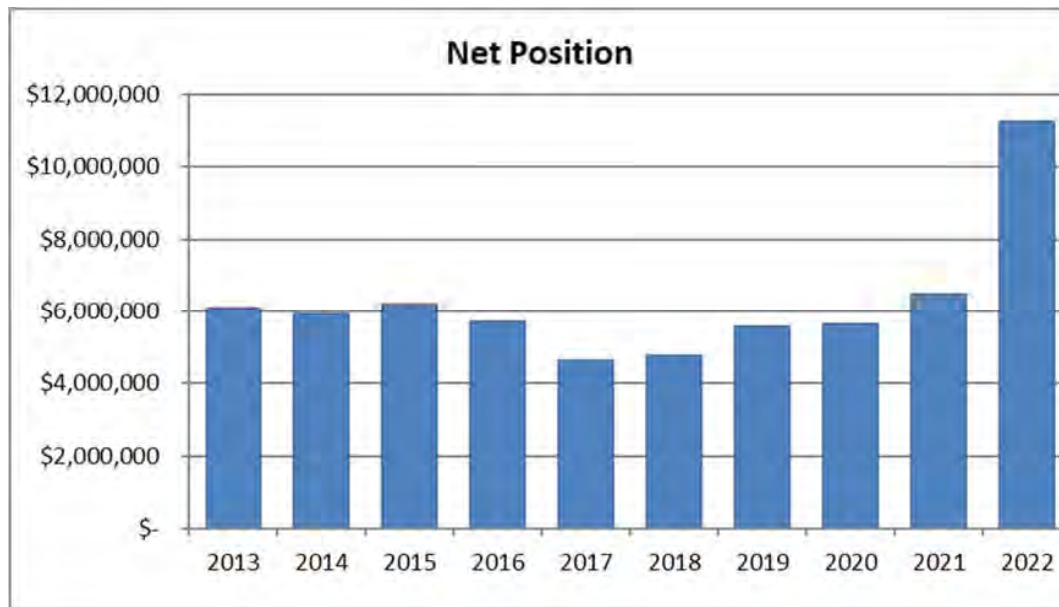
- Demographic and Economic Statistics
- Transit Dependent Populations – South Shore

**TABLE 1 – NET POSITION**

**Tahoe Transportation District  
Net Position  
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities:</b>										
Net Investment In Capital	\$ 774,980	\$ 637,591	\$ 497,190	\$ 357,165	\$ 4,156	\$ 7,699	\$ 3,783	\$ 1,397	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	112,570	200,380	339,953	437,315	426,331	529,985	645,985	686,024	833,005	840,225
<b>Total Governmental Net Position</b>	<b>\$ 887,550</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>Business-Type Activities:</b>										
Net Investment In Capital	\$ 4,554,747	\$ 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
Restricted	-	-	-	-	-	-	-	147,438	1,128,363	1,907,107
Unrestricted	671,143	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
<b>Total Business-Type Activities</b>	<b>\$ 5,225,890</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>Primary Government</b>										
Net Investment In Capital	\$ 5,329,727	\$ 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
Restricted	-	-	-	-	-	-	-	147,438	1,128,363	1,907,107
Unrestricted	783,713	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
<b>Total Primary Government Net Position</b>	<b>\$ 6,113,440</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>

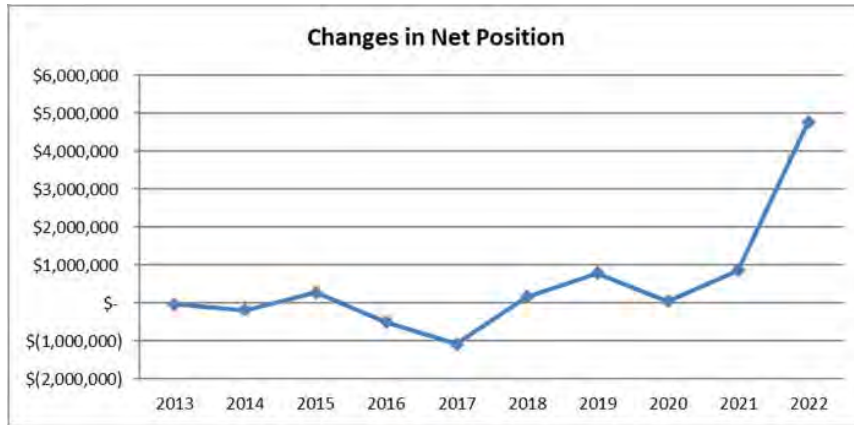
Source: Annual Basic Financial Statements, Statement of Net Positions



**TABLE 2 – CHANGES IN NET POSITION**

<b>Tahoe Transportation District Changes in Net Position Last Ten Fiscal Years</b>										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General Government	\$ 5,702,195	\$ 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
<b>Total Governmental Activities Expenses</b>	<b>\$ 5,702,195</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>Business-Type Activities:</b>										
Transit/Parking Operations	\$ 5,301,670	\$ 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
<b>Total Business-Type Activities Expenses</b>	<b>\$ 5,301,670</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>Total Primary Government Expenses</b>	<b>\$11,003,865</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>Revenues</b>										
<b>Governmental Activities:</b>										
General Government:										
Charges for Services	\$ 296,251	\$ 139,562	\$ 183,839	\$ 27,335	\$ -	\$ 25,000	\$ 4,333	\$ 7,681	\$ 84,913	\$ 44,133
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	5,717,774	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
<b>Total Governmental Activities Revenues</b>	<b>\$ 6,014,025</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>Business-Type Activities:</b>										
Transit/Parking Operations										
Charges for Services	\$ 704,467	\$ 734,260	\$ 672,064	\$ 630,237	\$ 578,193	\$ 561,103	\$ 619,424	\$ 393,603	\$ 349,427	\$ 441,316
Operating Grants and Contributions	2,999,918	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
Capital Grants and Contributions	-	-	-	539,823	78,222	276,765	1,241,807	472,296	-	-
<b>Total Business-Type Activities Revenues</b>	<b>\$ 3,704,385</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>Total Primary Government Revenues</b>	<b>\$ 9,718,410</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>Net (Expense)/Revenue</b>										
Governmental Activities	\$ 311,830	\$ 294,655	\$ 754,149	\$ (273,174)	\$ (554,540)	\$ (126,553)	\$ (116,684)	\$ (162,042)	\$ 68,364	\$ 3,805,538
Business-Type Activities	(1,597,285)	(1,766,403)	(1,767,679)	(1,715,245)	(1,733,016)	(1,014,692)	299,383	(35,542)	510,334	695,779
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>\$ (1,285,455)</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>\$ 578,698</b>	<b>\$ 4,501,317</b>
<b>General Revenues and Other Changes in Net Position</b>										
General Government:										
Rental Car Mitigation Fees	\$ 92,071	\$ 70,379	\$ 81,010	\$ 158,818	\$ 100,909	\$ 101,838	\$ 111,337	\$ 98,692	\$ 115,253	\$ 93,962
Unrestricted Contributions	67,017	60,618	76,318	70,318	140,636	149,318	118,666	100,000	75,000	50,000
Miscellaneous	754	25,716	85,264	1,375	586	8,335	2,656	1,003	1,271	2,533
Special Items - Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfer of Capital Assets	(618,038)	(500,948)	(997,569)	-	(51,584)	(25,741)	(3,891)	-	(114,304)	(3,944,813)
<b>Total Governmental Activities</b>	<b>\$ (458,196)</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>Business-Type Activities:</b>										
Transit/Parking Operations										
Unrestricted Contributions	\$ 1,092,010	\$ 1,114,335	\$ 1,002,131	\$ 1,034,370	\$ 966,031	\$ 1,047,243	\$ 377,015	\$ 43,674	\$ 33,096	\$ 42,720
Miscellaneous	1,651	15,094	45,774	223,040	482	1,127	1,911	4,873	58,907	85,442
Transfer of Capital Assets	618,038	500,948	997,569	-	51,584	25,741	3,891	-	114,304	3,944,813
<b>Total Business-Type Activities</b>	<b>\$ 1,711,699</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>Total Primary Government</b>	<b>\$ 1,253,503</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>Change in Net Position</b>										
Governmental Activities	\$ (146,366)	\$ (49,580)	\$ (828)	\$ (42,663)	\$ (363,993)	\$ 107,197	\$ 112,084	\$ 37,653	\$ 145,584	\$ 7,220
Business-Type Activities	114,414	(136,026)	277,795	(457,835)	(714,919)	59,419	682,200	13,005	716,641	4,768,754
<b>Total Primary Government Change in Net Position</b>	<b>\$ (31,952)</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>

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 2,743	\$ 4,506	\$ 11,725	\$ 503	\$ 27,581	\$ 2,941	\$ 749	\$ 23,555	\$ 27,271	\$ 20,757
Assigned	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Unassigned	166,276	201,504	319,037	439,247	395,338	519,862	639,740	665,234	800,532	808,586
<b>Total General Fund</b>	<b>\$ 169,019</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>\$ 874,343</b>
Other Governmental Funds										
Nonspendable	\$ -	\$ 622	\$ -	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ -	\$ 30
Assigned	-	314	426	1,012	1,205	586	1,418	2,200	1,618	1,606
Unassigned	(358)	(622)	-	-	-	-	-	-	-	-
<b>Total Other Governmental Funds</b>	<b>\$ (358)</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>\$ 1,636</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,										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
<b>Fees</b>										
RCMF	\$ 92,071	\$ 70,379	\$ 81,010	\$ 158,818	\$ 100,909	\$ 101,838	\$ 111,337	\$ 98,692	\$ 115,253	\$ 93,962
<b>Intergovernmental</b>										
<b>Federal Grants</b>										
FTA	538,402	281,570	722,625	541,037	289,874	94,543	-	57,606	29,763	3,806,546
FLH 1/2% Funding	2,950,043	3,767,310	2,625,604	1,503,893	-	-	-	-	-	-
Other	448,118	341,659	551,910	1,222,210	725,492	3,652,237	3,852,226	1,943,739	1,749,086	695,635
<b>State and Local</b>										
Capital Grants	1,781,211	357,747	481,544	968,763	1,040,903	2,896,301	2,724,953	893,606	252,405	187,535
Pass-through revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Intergovernmental</b>	<b>5,717,774</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>Charges for Services</b>										
CNG Fuel Sales	117,585	115,434	183,839	27,335	-	-	-	-	-	-
North Shore Ski Services	178,666	-	-	-	-	-	-	-	-	-
Administrative Fees	-	-	-	-	-	25,000	4,333	7,681	84,913	44,133
<b>Total Charges for Services</b>	<b>296,251</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>Other Revenue</b>										
Contributions	67,017	60,618	76,318	70,318	140,636	149,318	118,666	100,000	75,000	50,000
Misc	754	49,844	90,664	1,375	586	8,335	2,656	1,003	1,271	2,533
<b>Total Other Revenues</b>	<b>67,771</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>Total Revenue</b>	<b>6,173,867</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>Expenditures</b>										
<b>General Govt</b>										
Personnel	444,166	582,450	637,202	514,113	541,331	582,159	584,202	617,456	545,611	445,888
Services & Supplies	5,009,889	3,843,478	3,046,950	3,168,814	2,038,522	6,346,210	5,266,948	2,354,058	1,911,350	901,944
Pass-through expenditures	-	-	-	156,250	-	-	-	-	-	-
Interfund	-	-	-	-	(385,865)	(409,723)	(401,783)	(389,977)	(402,006)	(413,859)
Capital Outlay	16,402	35,023	905,061	5,175	69,466	283,920	1,241,807	472,296	109,946	3,845,134
<b>Total Expenditures</b>	<b>5,470,457</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>Excess / Deficiency</b>	<b>703,410</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>Other Funding Sources</b>										
Transfers In	-	45,839	-	156,250	34,883	35,573	25,920	23,886	8,415	4,578
Transfers Out	(618,038)	(546,787)	(99,437)	(696,073)	(86,467)	(61,314)	(29,811)	(23,886)	(12,773)	(104,257)
<b>Total Other Funding Sources</b>	<b>(618,038)</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>Net Change in Fund Balance</b>	<b>85,372</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>Fund Balance at beginning of year</b>	<b>83,289</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>Fund Balance at year end</b>	<b>\$ 168,661</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>

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,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Operated In</b>										
States	2	2	2	2	2	2	2	2	2	2
State Parks	5	3	5	5	5	5	5	2	1	1
Counties	4	3	4	4	5	5	5	4	3	4
Cities	3	3	3	3	3	3	3	2	2	2
Municipalities	11	8	11	11	11	11	9	6	4	6
<b>Total Passengers</b>										
Fixed Route (22, 23, 50, 53, 55)	412,366	455,549	394,882	408,083	405,898	375,786	253,324	190,482	225,452	237,175
Commuter Bus (18x, 19x, 20x, 21x, 22x)	47,966	50,235	47,899	46,812	34,240	30,780	30,687	23,947	24,502	22,739
Summer Seasonal **	25,154	28,948	21,521	25,604	35,815	33,594	37,872	36,815	-	703
Winter Seasonal ***	270,449	207,234	155,667	311,655	358,975	185,332	-	-	-	-
Demand Response & Specialized	18,517	17,640	15,244	31,853	17,680	18,102	16,843	12,134	7,511	8,959
System	774,452	759,606	635,213	824,007	852,608	643,594	338,726	263,378	257,465	269,576
<b>Revenue Service Hours</b>										
Fixed Route (22, 23, 50, 53, 55)	19,584	19,603	19,602	19,551	19,504	19,733	19,221	19,326	19,175	17,147
Commuter Bus (18x, 19x, 20x, 21x, 22x)	10,994	10,788	10,823	11,078	9,881	9,697	8,471	7,542	7,556	6,179
Summer Seasonal **	2,783	3,440	2,230	2,525	2,445	2,703	2,206	1,190	-	62
Winter Seasonal ***	14,041	13,654	12,030	14,169	11,824	8,675	-	-	-	-
Demand Response & Specialized	7,201	6,844	6,399	12,734	6,912	7,504	6,020	4,932	4,127	4,906
System	54,603	54,329	51,084	60,057	50,566	48,312	35,918	32,990	30,858	28,294
<b>Revenue Service Miles</b>										
Fixed Route (22, 23, 50, 53, 55)	256,024	244,312	248,812	263,574	257,736	268,154	245,611	239,410	238,685	207,865
Commuter Bus (18x, 19x, 20x, 21x, 22x)	272,150	265,406	265,974	267,245	223,688	215,738	200,004	187,508	191,165	155,906
Summer Seasonal **	51,575	64,823	36,308	45,201	45,768	49,189	38,968	20,652	-	1,063
Winter Seasonal ***	137,626	134,445	116,149	133,513	112,734	90,541	-	-	-	-
Demand Response & Specialized	8,023	88,943	78,681	162,816	89,440	98,365	75,866	57,157	47,777	58,987
System	725,398	797,929	745,924	872,349	729,366	721,987	560,449	504,727	477,627	423,821
<b>Farebox Revenue ^</b>										
Fixed Route (22, 23, 50, 53, 55)	542,090	530,577	518,062	435,210	272,743	263,776	318,035	238,401	-	-
Commuter Bus (18x, 19x, 20x, 21x, 22x)	84,679	93,724	91,167	88,272	172,232	162,335	178,898	64,728	-	-
Summer Seasonal **	50,914	87,920	40,487	37,361	51,119	53,370	51,290	63,667	-	-
Winter Seasonal ***	-	-	-	110	414	-	-	-	-	-
Demand Response & Specialized	26,784	22,039	22,348	69,284	81,685	81,622	71,201	25,879	-	-
System	704,467	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 resume 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, zero fare program began April 12, 2020  
Commuter Route 21x was indefinitely suspended in October 2016.

**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)	Population (5)	Personal Income (6)	Per Capita Personal Income (7)	Unemployment Rate (8)
2013	20,974	487,100,176	23,224	8.5%	47,015	2,612,945	55,577	9.6%
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%	(9)	(9)	(9)	3.8%

- (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.
- (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

**TABLE 7 – TRANSIT DEPENDENT POPULATION (WITHIN TRANSIT SERVICE AREA)**

			Lake Tahoe South Shore Transit Dependent Population							
Census Tracts	Area	Community	2020 Census Total Population	2020 ACS 5-Year Total Population 65 & Over	2020 ACS 5-Year Total Population Under 18	2020 ACS 5-Year Total Population Estimates	2020 ACS 5-Year Total Household Estimates	2020 5-Year ACS Total Zero Vehicle Households	2020 5-Year ACS Total Population with Disability	2020 5-Year ACS Poverty Status
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

---

## COMPLIANCE SECTION

---

**TAHOE TRANSPORTATION DISTRICT**  
**Single Audit Report on Federal Awards**  
**Year ended June 30, 2022**

**TAHOE TRANSPORTATION DISTRICT**  
**Single Audit Report on Federal Awards**  
**Year ended June 30, 2022**

**TABLE OF CONTENTS**

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	6
Note to Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8
Summary Schedule of Prior Findings	10

**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 22, 2022.

**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 flourish.

Irvine, California  
November 22, 2022



**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, 2022. 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, 2022.

### **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.

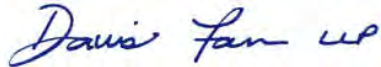
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **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, 2022, and have issued our report thereon dated November 22, 2022, 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.



Irvine, California  
November 22, 2022

**TAHOE TRANSPORTATION DISTRICT**  
**Schedule of Expenditures of Federal Awards**  
**Year ended June 30, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Financial Assistance 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	\$ 481,417
Federal Highway Administration Congestive Mitigation Air Quality	20.205	STPLN-6478(005) Z400	65,471
Federal Transit Administration Active Transportation Program	20.205	STPLN-6478(005) Z005/Z905	91,306
Passed through the Nevada Department of Transportation (NDOT):			
Federal Transit Administration Surface Transportation	20.205	PR403-21-063	49,967
Federal Transit Administration Surface Transportation	20.205	PR4310-21-063	<u>3,760</u>
Total Highway Planning and Construction Cluster			<u>691,921</u>
Federal Transit Cluster:			
Federal Transit Formula Grants:			
Federal Transit Administration Section 5307 Program	20.507	NV-2019-013-00	1,165,889
Federal Transit Administration Section 5307 Program (CARES)	20.507	NV-2020-016-00	2,082,903
Federal Transit Administration Section 5307 Program	20.507	NV-2021-014-00	200,000
Federal Transit Administration Section 5307 Program	20.507	NV-2021-037-00	249,548
Federal Transit Administration Section 5307 Program (5307 & Equip)	20.507	NV-2018-004-00	<u>1,483,047</u>
Total Federal Transit Formula Grants			<u>5,181,387</u>
Buses and Bus Facilities, Formula, Competitive, and Low or No Emissions Programs:			
Federal Transit Administration Section 5310 Program	20.526	NV-2020-004-00	8,837
Federal Transit Administration Section 5310 Program	20.526	NV-2019-011-00	232,063
Federal Transit Administration Section 5310 Program	20.526	NV-2021-007-00	188,969
Federal Transit Administration Section 5310 Program	20.526	NV-2021-006-00	6,189
Federal Transit Administration Section 5310 Program	20.526	NV-2021-035-00	5,722
Federal Transit Administration Section 5310 Program	20.526	NV-2021-040-00	<u>1,881,719</u>
Total Buses and Bus Facilities, Formula, Competitive, and Low or No Emissions Programs			<u>2,323,499</u>
Total Transit Services Program Cluster			<u>7,504,886</u>
Other Programs:			
Direct Program:			
Passed through the Nevada Department of Transportation (NDOT):			
Federal Transit Administration Section 5311 Program (CARES)	20.509	P417-20-802	619,050
Federal Transit Administration Section 5311 Program	20.509	PR 400-21-802	<u>1,036,820</u>
Total Other Programs			<u>1,655,870</u>
Total United States Department of Transportation			<u>9,852,677</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>5,662</u>
Total United States Department of Homeland Security			<u>5,662</u>
Total Expenditures of Federal Awards			<u>\$ 9,858,339</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, 2022****(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, 2022.

Subrecipients

The District did not pass through any federal funds to subrecipients during the year ended June 30, 2022.

**2) Refunds issued to Caltrans for Active Transportation Program**

During fiscal year 21/22 the District returned \$1,948 to Caltrans for the Active Transportation Program (ATP) which includes both US Department of Transportation (federal) and State of California dollars at the request of Caltrans. These returned funds are appropriately excluded from the Schedule of Expenditures of Federal Awards.

**TAHOE TRANSPORTATION DISTRICT**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2022**

**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><br>20.526 & 20.507  | <u>Name of Federal Program or Cluster</u><br>Federal Transit Cluster |
| 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, 2022**

**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, 2022**

**Status of Prior Year Audit Findings:**

There were no prior audit findings requiring follow-up from the year ended June 30, 2021.



**Davis Farr LLP**  
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612  
 Main: 949.474.2020 | Fax: 949.263.5520

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, 2022 and have issued our report thereon dated November 22, 2022. 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 April 13, 2022, 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 July 1, 2022.

### **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 lease accounting standard, compliance with TDA funding, and compliance with Prop 1B funding. As a result, we evaluated leases to determine if the new standard was applicable, 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. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during fiscal year 2022. 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. The following significant unusual transactions were the purchase of a vacant elementary school and lot in Incline Village for \$2.35 million on January 11, 2022.

**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 long-term leases 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 22, 2022.

**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**

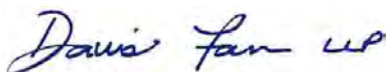
Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any 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 22, 2022



*Connecting our communities*

November 22, 2022

Davis Farr LLP  
18201 Von Karman Ave, Suite 1100  
Irvine, CA 92612

This representation letter is provided in connection with your audit(s) of the financial statements of Tahoe Transportation District (the "District"), which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the June 30, 2022 then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 23, 2022, the following representations made to you during your audit.

### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 13, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

---

128 Market Street Suite 3F Stateline, Nevada 89449      PO Box 499 Zephyr Cove, Nevada 89448  
Main 775.589.5500 Fax 775.588.0917      [tahoetransportation.org](http://tahoetransportation.org)

---

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 8) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 9) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 10) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 12) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 13) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 14) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

- 15) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 16) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

### **Government-specific**

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on



noncompliance.

- 28) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 33) All funds that meet the quantitative criteria in GASB Statement Numbers 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Special and extraordinary items are appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 44) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the Transportation Development Act (TDA) and Proposition 1B funds received:
- a. We are responsible for complying with and have complied with the requirements of the TDA and California Government Code Section 8879.50 (Proposition 1B).
  - b. We are responsible for complying with the requirements of laws, regulations, and provisions of contracts and grant agreements, including the TDA and Proposition 1B, and have identified and disclosed to you the requirements of laws, regulations and provisions of contracts and grant agreements that are considered to have a direct and material effect on the determination of financial statements amounts.
  - c. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to the District that provides reasonable assurance that we are managing our TDA and Proposition 1B funds in compliance with laws, regulations, and provisions of contracts and grant agreements, including the TDA and Proposition 1B that could have a direct and material effect on financial statement amounts. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control system through the date of this letter that might significantly affect internal control.
  - d. We have made available to you all contracts and agreements (including any amendments), including the TDA and Proposition 1B, and any other correspondence with federal and/or state agencies related to the TDA and Proposition 1B.
  - e. We have complied, in all material respects, with the compliance requirements of the TDA and Proposition 1B and have identified and disclosed to you any known noncompliance with the requirements of the TDA and Proposition 1B, including the results of other audits.

- f. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

47) With respect to the District:

- a) We acknowledge our responsibility for presenting in accordance with accounting principles generally accepted in the United States of America including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If it is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

48) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

  
Carl Hasty  
District Manager

  
Joanie Schmitt  
Chief Financial Officer



MEMORANDUM

Date: December 1, 2022

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 Committee, Finance and Personnel Committee, and the Regional Partnerships and Communication Committee to Fill Vacancies

---

**Action Requested:**

It is requested the Board seek nominations and select appointees to the Program Implementation Committee (PIC), Finance and Personnel Committee (FPC), and the Regional Partnerships and Communication Committee (RPCC) to fulfill vacancies.

**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 RPCC and FPC lost a member when the South Shore Transportation Management Association (SSTMA) replaced Darcie Collins with Raymond Suarez as their appointment to the Board. The RPCC will also lose another member, as this is Director Novasel's last meeting.

In addition, Director Chapman, who has been a member of the PIC, RPCC, and IVMC, has requested to be replaced on the PIC.

**Discussion:**

Staff recommends that the Board open nominations for the three committees to appoint two Board members to the RPCC and one member each to the FPC and PIC.

**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

	Finance & Personnel	Program Implementation	Regional Partnerships/Communication	Incline Village Mobility
Alexis Hill, Washoe County, Chair	X			Chair
Lori Bagwell, Carson City	Chair			
Cody Bass, CSLT		X		
Brian Bigley (Hvly), Member at Large, V-Chair		X		
Jessica Diss, TRPA Appointee			X	
Andy Chapman, TNT-TMA			Chair	X
Raymond Suarez, SS-TMA				
Cindy Gustafson, Placer County			X	X
Kyle Davis, NV Gov Appointee	X			
Sherry Hao, CA Gov Appointee		X		
Sue Novasel, El Dorado County			X	
Wesley Rice, Douglas County		Chair		
Sondra Rosenberg, NDOT (non-voting)			X	
Alex Fong, Caltrans (non-voting)			X	
Carole Black				X
John Crockett				X
Wendy Hummer				X
Chris Wood, Alt				X



MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Carl Hasty, District Manager

Subject: Update, Discussion, and Possible Direction on Recommendations from the Work of the Program Implementation Committee Related to the TTD Transit Service and Integration with the Lake Link Micro-Transit Mitigation Service and Possible Expansion to Additional Service Areas of the City of South Lake Tahoe and El Dorado County

---

**Action Requested:**

It is requested the Board discuss the update, consider the recommendations, and provide direction.

**Fiscal Analysis:**

Not applicable at this time.

**Work Program Analysis:**

The work of the committee is accounted for in the work program for staff.

**Background:**

The Board gave direction back in August to have the Program Implementation Committee (PIC) take the lead and, with Staff, use the Short-Range Transit Plan (SRTP) update framework and process to have the partnership and technical discussions focused on unifying an operational plan for microtransit, fixed route, and paratransit service.

Since that direction, the PIC has heard from a variety of stakeholders on microtransit. Placer County has shared their experience on the north shore. Washoe Regional Transportation Commission (RTC) described how they have used microtransit to right-size service to demand. The City of Truckee discussed their experience working with Placer County on microtransit solutions for their needs. The SS-TMA has informed the PIC on the performance of the Douglas County Events Center microtransit mitigation called Lake Link. And at the November 28 PIC meeting, the last microtransit stakeholder update was completed with the City of South Lake Tahoe's microtransit provider report on how microtransit addresses first mile and last mile gaps from the consultant which prepared the report, Via.

The Committee has also heard about the role of the Short-Range Transit Plan (SRTP), as well as some of the initial results from the analysis and concept development pieces completed thus far.

**Discussion:**

After hearing the Via presentation, reviewing the executive summary and discussing the report findings, the PIC deliberated on an update report to the Board and several recommendations - one of which was suggested to the PIC by Staff regarding convening a transit summit (see Attachment A).

At the conclusion of the Via item, the PIC recommended the Board direct staff to begin planning the transit summit for all transit agencies around the Lake; to form the technical advisory committee for tackling the presentation from VIA and how to implement those situations; and to work at a sub-governance committee, performing a three by three between El Dorado County, Douglas County, South Shore Transportation Management Association, and the member at large.

Staff will provide further explanation and ideas for discussion relevant to the recommendations for Board consideration in providing direction.

**Additional Information:**

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

**Attachment:**

- A. PIC Staff Summary regarding the Via Report



*Connecting our communities*

## MEMORANDUM

Date: November 22, 2022

To: Tahoe Transportation District (TTD) Program Implementation Committee (PIC)

From: TTD Staff – George Fink, Transit System Program Manager

Subject: Receive the City of South Lake Tahoe’s Report, “Comprehensive Transit Analysis of Current Mobility Services in the South Shore”, Provide Direction to Staff for an Update Report to the TTD Board, and Make a Recommendation to the TTD Board to Plan and Convene a Transit Summit

### **Action Requested:**

It is requested the Committee:

- A. Hear the presentation by VIA and receive the City of South Lake Tahoe’s Report, “Comprehensive Transit Analysis of Current Mobility Services in the South Shore”
- B. Provide staff direction for an update report to the TTD Board, and
- C. Recommend to the Board that TTD convene a transit summit in the near future.

### **Fiscal Analysis:**

TTD operates its fixed route and transit service utilizing FTA Section 5307 (Urban) formula funds through the Tahoe Metropolitan Planning Organization (MPO) authority and related capital formula funds, FTA Section 5311 (Rural) grant funds through the Nevada Department of Transportation (NDOT), California State Transportation Development Act (TDA) funds, a small amount of local TOT from Douglas County (\$50,000), some mitigation fees, and other various capital, project, and planning state and federal grant programs.

### **Work Program Analysis:**

Staff time for the review of partner reports is included in transit operations and addressed in the FY 23 work program and budget.

This item fits with the approved objectives of the committee related to TTD’s Strategic Goal 1:

- Improve TTD standing, networks and partnerships to lead regional, multi-modal transportation.
  - Integrate transit service with micro-transit

### **Background:**

This section has been simplified and updated from the staff summary of October 27, 2022. This item was on the PIC agenda for the meeting of November 2, 2022, but was not heard due to lack of time.

### **Via Report Background:**

The City issued a Request for Proposals (RFP) for a transit study and asked proposers to:

- 1) Provide an assessment of TTD’s current passenger service and existing service gaps;

GF/ja

AGENDA ITEM: III.A.

- 2) Facilitate the City Council's vision for transit in South Lake Tahoe;
- 3) Identify a comprehensive scope of service level deployment to meet the needs of the South Lake Tahoe community; and
- 4) Assess the feasibility of the City assuming transit services and identify necessary resources and/or barriers to effectively managing a transit system in-house, including costs to implement any recommended services.

The City selected Via Transportation, a software as a service (SaaS) technology company and microtransit provider with nearly ten years of experience, to evaluate TTD's transit service and look at the potential for microtransit services to expand the transit coverage to City neighborhood areas that don't make sense for fixed route service - what is termed the first and last mile. This item is intended to provide insight into the Via study, how it relates to the Short Range Transit Plan (SRTP), the establishment of transit goals, and to learn from the City what their goals are for transit and what questions remain unanswered in order to help inform the SRTP development.

On October 4, 2022, the City Council heard the findings and recommendations of the Via report, heard the staff recommendation, and deliberated direction. In line with the City staff's recommendation, the City Council directed the City Manager to:

1. Work with the South Shore Transportation Management Association (SS-TMA) to expand the micro-transit Zone to cover the full city limits, including assessing full, estimated costs as a complementary service to TTD's existing fixed-routes. The City would also work with its partners on identifying additional resources to help fill the funding gap of the current service being provided (\$1.2M) and the total cost of the service to include Zone 1.
2. Parallel to #1, staff will work with TTD to schedule a joint meeting of the City Council and TTD Board of Directors to discuss recommended service alternatives and TTD's potential implementations based on existing resources.
3. Recommend the current governance structure (CTSA model), while increasing collaboration and advocacy efforts with TTD to best leverage federal and state formula funding, while applying to state and federal competitive grants to put toward service improvements.
4. And according to the City Manager's office, while not noted in the presentation, Council also directed staff to look into implementing the proposed Kiva Beach/Zephyr Cove Express seasonal shuttles.

**Discussion:**

The Committee has heard from a variety of stakeholders on microtransit. Placer County has shared their experience on the north shore. Washoe Regional Transportation Commission (RTC) described how they have used microtransit to right-size service to demand. The City of Truckee discussed their experience working with Placer County on microtransit solutions for their needs. The SS-TMA has informed the PIC on the performance of the Douglas County Events Center microtransit mitigation called Lake Link. This item completes the micro transit stakeholder updates with the City of South Lake Tahoe's microtransit provider report on how microtransit addresses first mile and last mile gaps.

The Committee has also heard about the role of the Short-Range Transit Plan (SRTP). The discussion below is intended to continue the education on base factors that will need to be considered in crafting transit solutions over the next several years.

*Status of the Short-Range Transit Plan, the Context for Transit Service Planning*

TTD's challenge with the SRTP is to organize the information above and additional public input into an actionable plan, supported by data, and cognizant of the complex funding, governance, and compliance structures regulating transit services. That is best illustrated in the draft SRTP document entitled Deliverable 1 Overview of the SRTP (Attachment A).

The SRTP update process to assess community needs uses a variety of input methods, some of which have already been employed, some are underway, and others to begin soon. One source of input has been received, with TRPA's help, through summer and winter rider surveys. Underway is the work with this Committee and review of other pertinent reports, like the Via report to the City. To be launched in the next few months are other forms of public input and establishing a Technical Advisory Committee (TAC) comprised of transit operators. In total, the outreach efforts will help define needed services, addressing baseline service for locals and commuters, seasonal services during the summer and winter, and other services such as paratransit, microtransit, and the proposed ferry.

Perhaps the single largest challenge facing TTD's transit service and others is that current demand outstrips available resources, so arriving at the best mix of services within existing resources and identifying stakeholder steps that can be taken to enhance and grow transit over the next several years is the most important goal to meeting community and regional needs.

*Via Report Findings and Recommendations:*

The Via project lead will provide the Committee with an overview presentation of the findings and recommendations from their analysis for TTD consideration. TTD staff have been in communication with the City Manager and attended the City Council meeting of October 4 to respond to questions and assist in the Council's deliberation. Attached is the Executive Summary from the Via report (Attachment B) and the [link to the full final report](#).

*SRTP Analysis of Lake Link and TTD Ridership to Date:*

The Stantec consultant team for the SRTP have completed the initial comparative assessment of the ridership of the Lake Link micro service and TTD's ridership using the first two months of Lake Link service data for July and August. That analysis shows that like the north shore TART experience, Lake Link did impact TTD fixed route ridership on the US 50 route, but not the Route 55 ridership. Yet overall, when combined, ridership increased. This kind of analysis helps to inform decision making, and when combined with other input, will help TTD and stakeholders to arrive at a service proposal that can be complimentary when integrating micro and fixed route services. Part of what will help that determination will be financial resources.

*TTD Transit Financial Five-Year Forecasts:*

The TTD Board has discussed in the recent past, the five-year financial forecast for transit operations. In pre-pandemic times, that forecast indicated that expenses will impact transit service in two to three fiscal years without any growth in revenues. The additional federal operating funds made available during the two-year pandemic period extended that forecast by two years. Now that those funds are winding down, the latest forecast that Staff have prepared are again indicating that transit operations will experience short falls to existing service, if revenues do not grow after the next two fiscal years.

The Lake Link service, which is a mitigation service for the new event center, is also working to address how it will finance that service over time. The positive potential is the support the new service is experiencing with new private and public sector revenue.

The Via report and City's interest is in expanding the use of micro transit on demand service into the City's neighborhoods, which goes beyond the mitigation required of the event center. To do that, as the north shore did, will require additional revenues. That will be a challenge. The north shore is investing \$2 million in transit occupancy tax (TOT) to operate micro on demand neighborhood service in Placer County. Placer also invests another \$2 million of TOT in fixed route service to supplement its transit budget and leverage state and federal transit funds. Does the south shore area have that kind of financial capacity, or will it need to establish other private and public sources for the long-term, and what can be done in the short term to provide both fixed route and expanded micro on demand service? The SRTP process and south shore stakeholders will need to address these questions.

**Recent SS-TMA Request and Transit Summit Concept:**

The micro-transit committee of the SS-TMA met last Friday and decided to make a request to TTD that the presentations that the Committee have heard at its recent meetings be presented to the entire TTD Board. This request is contrary to the decision made by the Board back in August, which gave direction to have the Committee take the lead and, with Staff, use the SRTP update framework and process to have the partnership and technical discussions focused on unifying an operational plan for micro, fixed route, and paratransit service. However, the idea embedded within the request has merit, but should not be limited to the TTD Board. Staff discussed the request after being contacted by the SS-TMA's Board alternate to TTD, Mr. Teshara. The outcome of that discussion is the idea of a transit summit to be sponsored by TTD and the two TMA's.

The rationale is that the transit operation issues and demands are universal to the region and inter-regionally. Too little is known or understood by local, regional, or statewide policy makers and the general public. To successfully address these matters over the next several years, the region needs to continue on the progressive path of tough decision making to meet the needs. To illustrate, the discussion and stakeholders working the Destination Stewardship solutions identify substantial cross over issues and solutions in the transportation and transit arena. A transit summit can help unify action with these interests, since the goals are mutual and reflect the multiple benefit outcome of improved transit and transportation solutions.

The idea of a transit summit is a recommendation that the Committee can consider presenting to the TTD Board.

**Conclusion - Update Report to Board and Staff Recommendation:**

There are many factors, analyses, opinions, and desires when it comes to transit services and planning for this critical component of the multi-modal solution for Tahoe. The SRTP and associated process is the framework to organize, assess, and provide operational solutions and decisions for the next four to five years of service delivery.

TTD staff recommends that the Committee receive the Via report as an important piece of input to the SRTP update to help develop the service operation determinations in the short-range transit plan, provide direction to TTD staff on preparation of an update report to the TTD Board for the December 7 meeting, and recommend to the TTD Board that TTD work with the two TMA's to plan and convene a Transit Summit in the near future.

**Additional Information:**

If you have any questions or comments regarding this item, please contact George Fink at (775) 589-5325 or [gfink@tahoetransportation.org](mailto:gfink@tahoetransportation.org).

**Attachments:**

- A. Draft Deliverable 1 Overview of the Short Range Transit Plan
- B. Executive Summary from the “Comprehensive Transit Analysis of Current Mobility Services in the South Shore,” Via Transportation, 2022

## Lake Tahoe Short Range Transit Plan - Update 2022



### **Deliverable #1 – Overview of the SRTP**

---

Prepared for:



Tahoe Transportation District

Prepared by:



*Stantec Consulting Services Ltd.*

Date: September 9, 2022





1.1 Contents

- 1.1 Contents ..... 2
- 1.2 Figures..... 2
- 2 Overview..... 3
- 3 Regional Agencies ..... 6
  - 3.1 TRPA..... 6
  - 3.2 TMPO ..... 6
  - 3.3 RTPA..... 6
  - 3.4 TTC ..... 6
  - 3.5 California Department of Transportation (Caltrans)..... 6
  - 3.6 Nevada Department of Transportation (NDOT)..... 7
  - 3.7 USFS Lake Tahoe Basin Management Unit (LTBMU) ..... 7
- 4 Purpose of the SRTP ..... 7
  - 4.1 Transit Service Types ..... 8
    - 4.1.1 Base Services..... 8
    - 4.1.2 Seasonal Services ..... 9
    - 4.1.3 Other Services ..... 9
  - 4.2 Transit User Types.....10
    - 4.2.1 Residents.....11
    - 4.2.2 Visitors.....11
    - 4.2.3 Workers & Businesses.....11
  - 4.3 Key Issues .....11

1.2 Figures

- Figure 1 - Study Area ..... 4
- Figure 2 – Study Area Boundaries ..... 5
- Figure 3 - 3 Pillar Service Types ..... 8
- Figure 4 – User Types.....10
- Figure 5 -Key Issues .....12
- Figure 6 - Issue Details .....12



## 2 Overview

TTD last adopted an SRTP in 2017. The SRTP for 2022-2026 serves as a guide for the development of the goals, objectives, and policies for future transit services in the Lake Tahoe Basin over the next five years.

The SRTP is developed within the context of the regional planning process, which is aimed at implementing both the long-range transit plan, Linking Tahoe: Lake Tahoe Basin Transit Master Plan (TMP), and the Tahoe Metropolitan Planning Organization's (TMPO) Linking Tahoe: Regional Transportation Plan/Sustainable Communities Strategy 2017-2040 (RTP/SCS).

The TTD operates under the following agency cultural Mission and Vision statements:

### **Mission**

*"The Tahoe Transportation District aims to deliver outstanding transit service and transportation project improvements for the greater Lake Tahoe Region."*

### **Vision**

*"The Tahoe Transportation District is a key part of Tahoe's success where our environment is protected, our communities are connected, and the quality of life is sublime."*

Within the context of the organization's mission and vision, TTD articulated a clear and compelling vision specifically aimed at transit, adopting the following transit vision statement:

### **Transit Vision**

*"Our transit vision is to develop an interregional transit system that provides safe, reliable, and attractive transit service for Tahoe residents, visitors, and commuters."*

There are a number of transit initiatives in the region that clearly show there is a lack of cohesion within the Basin area regarding a clear and definable vision that all are working towards. Despite the approval by the TTD of the long-range transit plan, it has not been adopted by the counties or municipalities, therefore independent initiatives are occurring that seek to resolve a localized issue without consideration of the great whole. There needs to be a framework established that provides a way forward for all participants that improves the greater good rather than competing directly and potentially harming a long term solution for short term gain or acceptance.

A working group of the key interest groups and operating companies within the Tahoe basin may help create the linkages upwards to the TTD's Regional Partnership Committee. Creating a unified set of goals for the SRTP will also help, particularly if the SRTP can be endorsed by the impacted counties and municipalities.

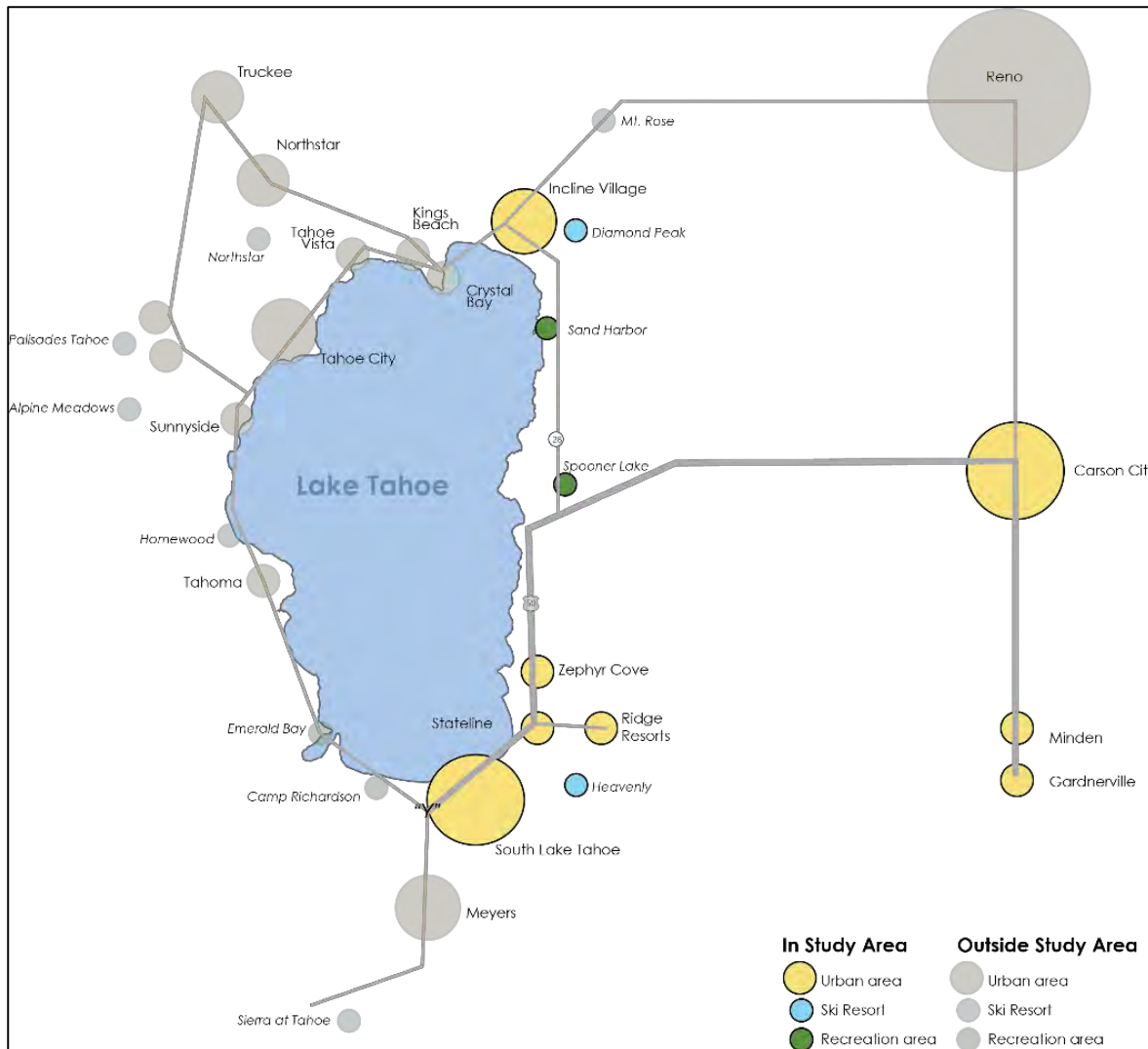


The SRTTP will be set up to consider two parallel needs:

- Standard elements of the SRTTP to meet funding guidelines
- Fundamental objectives to potentially be included in the next SRTTP that reflect a basin-wide viewpoint. These could be regional in nature and connect the study area to the other areas of the basin.

The study area boundaries are shown in **Figure 1 & Figure 2**

Figure 1 - Study Area

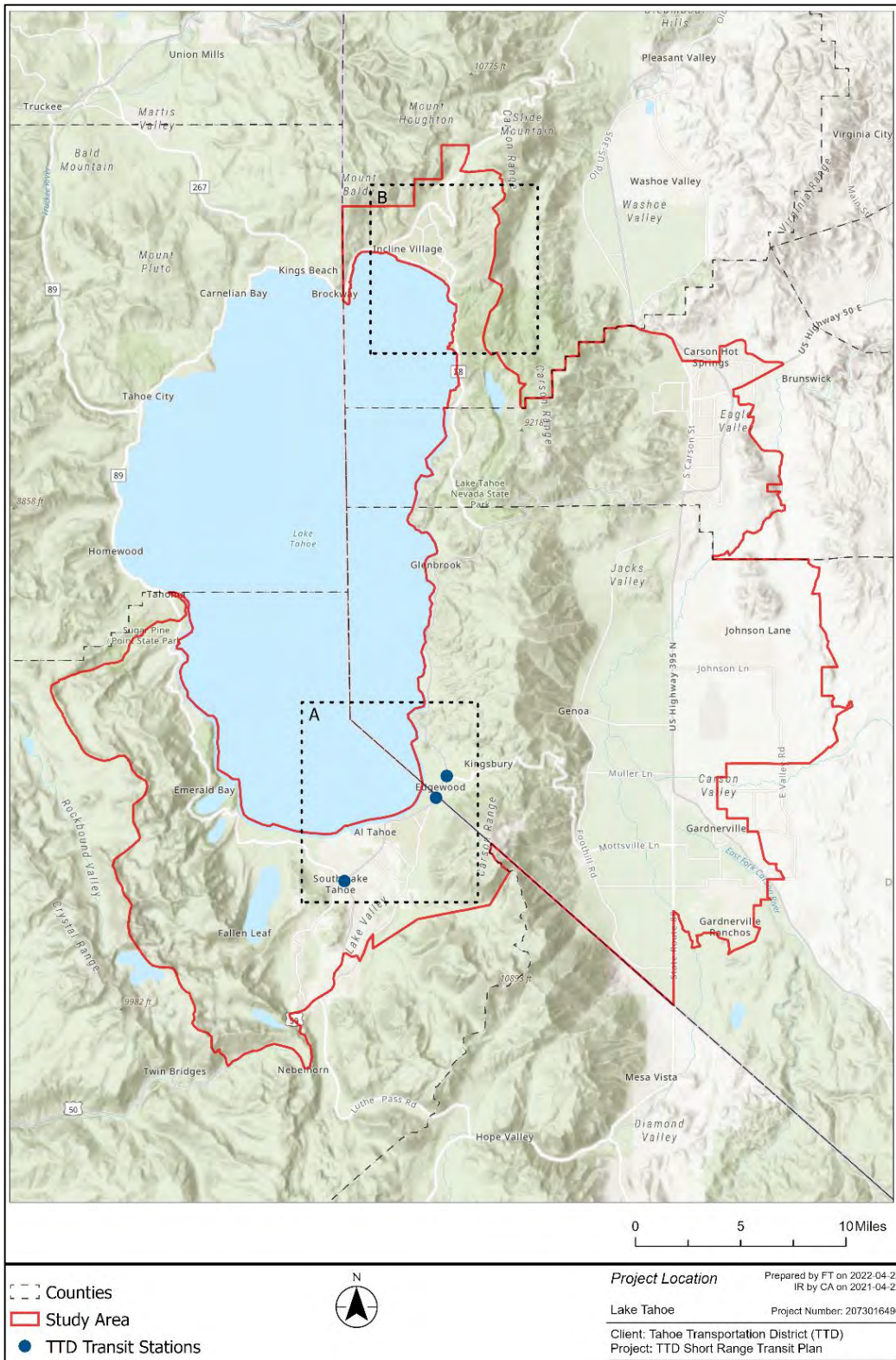




# Lake Tahoe Short Range Transportation Plan (SRTP)



Figure 2 – Study Area Boundaries





### 3 Regional Agencies

There are a several other agencies within the Tahoe Basin that are key partners in accomplishing mobility goals alongside the local and county governments.

#### 3.1 TRPA

The Tahoe Regional Planning Agency (TRPA) operates under the authority of the federal government and the states of California and Nevada through the Bi-State Compact. The Compact designates TRPA as the leader of environmental standards and land-use regulation in the Basin. The Agency works in cooperative partnership with other agencies, organizations, and many private property owners to implement environmental protection and restoration, and public safety improvements. TRPA receives direction on Agency decisions from a 15-member Governing Board, a 21-member Advisory Planning Commission, and various other community stakeholders and members of the public.

#### 3.2 TMPO

TRPA is the federally designated Metropolitan Planning Organization (MPO) for the Lake Tahoe Region, known as the Tahoe Metropolitan Planning Organization (TMPO), which plans and funds transportation and transit improvements to support attainment of regional environmental thresholds. The TMPO's planning process is carried out by the transportation staff at TRPA. Actions are taken by the TMPO Board, which consists of the full TRPA Governing Board, plus an additional representative from the U.S. Forest Service. The TMPO is required to maintain a Long Range Transportation Plan.

#### 3.3 RTPA

TRPA is a state-designated regional transportation planning agency (RTPA) recognized by the state's Business, Transportation and Housing Agency. As a RTPA, TRPA is responsible for the administration of the Transportation Development Act funds received for the Tahoe Region.

#### 3.4 TTC

The Tahoe Transportation Commission (TTC) provides the TMPO Governing Board with technical input and recommendations on transportation plans and programs. TTC serves as the Commission to the TMPO.

#### 3.5 California Department of Transportation (Caltrans)

Caltrans' mission is to provide a safe, sustainable, integrated, and efficient transportation system to enhance California's economy and livability. The agency is responsible for the design, construction, operation, and maintenance of the California State Highway System, as well as the portion of the Interstate Highway System that lies within the state's jurisdictional boundaries. This network consists of over 50,000 miles of highway and freeway lanes. Caltrans is divided into 12 districts. District 3 is responsible for 11 Sacramento Valley and Northern Sierra counties, including the Tahoe Basin and surrounding areas. Caltrans' headquarters are located in Sacramento. The agency manages six primary programs to carry out its mission: Aeronautics, Highway Transportation, Administration, the Equipment Service Center, Mass Transportation, and Transportation Planning.



### 3.6 Nevada Department of Transportation (NDOT)

The mission of NDOT is to provide a better transportation system for Nevada through unified and dedicated efforts. The Department is responsible for the planning, construction, operation, and maintenance of Nevada’s highway system, which consists of 5,400 miles of highway and over 1,000 bridges. The Department is divided into three districts, each of which is tasked with supervising all state transportation activities within their local jurisdictions. District 2 covers northwest Nevada and is responsible for Nevada’s transportation system located within and surrounding the Tahoe Basin. NDOT’s headquarters are located in Carson City. NDOT is directed by senior staff and is overseen by a seven-member Board of Directors.

### 3.7 USFS Lake Tahoe Basin Management Unit (LTBMU)

The Tahoe Basin consists of 154,851 acres of National Forest Lands, which includes land within three separate National Forests: Toiyabe to the east, Tahoe to the north, and Eldorado to the south and west. In 1973, the USFS reorganized these forest reserves within the Basin boundaries—previously known as the “Lake Tahoe Forest Reserve”—to address the area’s unique resources, issues, and values. The fundamental mission of the LTBMU was identified as the comprehensive protection and restoration of the area’s watershed. This new mission reflected an improved approach to forest management, which began to appreciate the forest as a complete ecosystem. The fresh approach recognized the dynamic relationship the surrounding forests have with Lake Tahoe. LTBMU established several new focus areas to address this unique ecosystem, including erosion control management, watershed restoration, fire and fuels management, forest management, and recreation management. The USFS is the largest land manager in the Basin. As such, LTBMU plays a key role in managing, improving, and conserving these lands that are so vital to the region’s environment and quality of life.

## 4 Purpose of the SRTP

Federal Transit Administration (FTA) statutes require that the TMPO, in partnership with state and local agencies, develop and periodically update the RTP/SCS, and a Transportation Improvement Program (TIP) which implements the RTP by programming federal funds to transportation projects contained in the RTP/SCS. In order to effectively execute these planning and fund programming responsibilities, the TMPO, in cooperation with Region IX of the FTA, requires each transit operator receiving federal funding through the TIP to prepare, adopt, and submit an SRTP to the TMPO

The purpose of the 2022 SRTP is to update the 2017 SRTP with a focus on the need to understand where to best allocate funding for infrastructure and services over the first three (3) years of the plan followed by the potential reduction of Federal funding that may necessitate changes to the service for the final two years that forms the basis of the subsequent SRTP. The second purpose is to set the stage for the next SRTP and examine the regional issues that should be considered along with potentially setting the stage for a more regional interface between the various operating entities and key stakeholders within the Basin.

The report itself will have several key themes that permeate throughout the SRTP that will be referred to as the pillars that provide the objectives for the plan:



- Determine the **Service Types** that should be considered for the East Shore and South Shore areas.
- Determine the different **Groups** of users that are the focus of the provision of different service types
- Determine the key **Issues** that transit services should be aimed at resolving

### 4.1 Transit Service Types

The determination of service types is based on the basic types shown in **Figure 3**:

Figure 3 - 3 Pillar Service Types



#### 4.1.1 Base Services

Determine the **Base level of Service** that TTD should provide using larger vehicles than vans for South Shore service and commuting from the Carson Valley. Any lesser level of service will suggest that the TTD no longer operates as a regional service agency as it is established and functions today, but becomes a provider of limited service options. This base level of service should consider

- **Service types** (local, commuter, neighborhood shuttles, on-demand, limited, inter-regional),
- **Service operations** (amount of service for base line, local, commuter, visitor based services and connections to other providers to create a basin-wide ability to travel),
  - i. the type of vehicle best suited for the different service types,
  - ii. infrastructure required to support the different service types,
  - iii. **Mobility Hubs**:, e.g., Park and Ride options (can there be greater use of the parking areas around the Stateline area?)
    1. Park and Ride facilities: e.g., better utilization of lots around the Stateline area and the consideration of other parking lot opportunities
    2. Improved utilization of mobility hubs including the planned Incline hub.
- **Management** includes how service is provided e.g., own assets but use external operators, own assets and operate service, provide funding only to external operators, contracted maintenance, operator only but do not own assets



- **Funding**

- i. Visitor Use Management Framework – can transit be redefined as part of the visitor use management experience and can this open up potential funding options through NFS or NPS?
- ii. What are the limitations of the existing funding sources
- iii. What are other funding sources that could be considered from federal and state agencies for waterborne mobility and emergency evacuation preparation to address wildfires, etc.

#### 4.1.2 Seasonal Services

Consider the Visitor Use Management Framework for tourism mobility as well as the reduction in congestion meeting other key issues in the identification of current and future services such as connecting the north and south shore via a waterborne network for seasonal services. Seasonal services are those above the year round services that are focused on the needs of visitors during the summer or winter seasons.

Over the past few years there have been a number of services that were terminated or adjusted due to funding or staffing issues that could potentially be reinstated based on the need to service the southern end of the basin such as:

- Emerald Bay Shuttle
- Meyers Express
- Winter shuttles in South Lake Tahoe
- East Lake/ Sand Harbor Shuttle (which did not run in 2021 due to operator shortages but is planned for 2022)

#### 4.1.3 Other Services

Determine other services that should be considered without reference to the operating entity that should undertake them (ie. The report will be agnostic regarding the operator, but they could be provided by the TTD or other agencies/operators). These could consider cross basin movements, Fire Emergency Evacuation planning for the basic needs for the basin, or areas where an on-demand service may best reflect the needs of the users.

The types of services to consider, include:

- Regional service to Carson City and Gardnerville areas to accommodate commuters for workers who cannot afford to live within the Basin and who may be limited in the number of vehicles in the home. The pandemic exacerbated the housing crises with cost and availability as higher earning households relocated to the Basin displacing financially challenged households. Real estate values skyrocketed and so did rental costs. The already challenging housing market for retail and tourism workers may have pushed Basin employees even further beyond the Carson City and Gardnerville areas. Regional commuting is a common occurrence in resort areas due to the unaffordability of local housing and the absence of requirements by employers and municipal government to provide locally affordable housing options.
- Other regional services for commuters throughout and across the basin



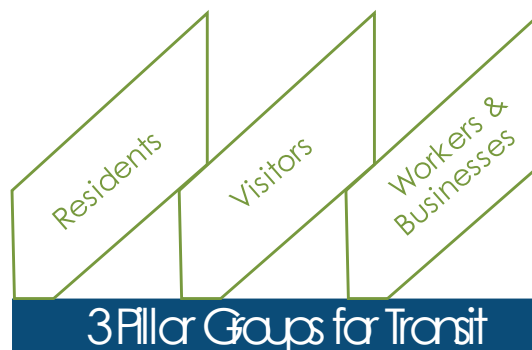


- Mainline service along US 50. The boundaries of this service in the east and west need to be determined but could potentially extend from Zephyr Cove to the Y Junction in South Lake Tahoe.
- Residential service – Areas that should be considered as requiring service from an environmental justice/Title VI perspective need to be identified.
- Intra-regional services connecting to other services in Incline and at the southwest end of the Basin.
- Neighborhoods or areas that should be considered for service and associated service types if additional funding were available, that were previously identified in the 2017 SRTP and 2017 Transit Master Plan.
- Ferry service
  - Consideration of a potential waterborne connection between the north and south shores as part of the larger state highway network congestion mitigation plan to tap other funding sources and options.
  - Ferry service could also be considered as a key emergency evacuation option
  - Consideration of the options for hydrogen or hybrid fuel propulsion that can contribute to a **lower carbon footprint in the Basin (e.g., San Francisco's Golden Gate ferry services).**
  - Consider routing options based on where people want to visit and existing or easily implemented shoreline access infrastructure (e.g., Kings Beach-Tahoe City- South Lake Tahoe)
- – Consider supporting and enhancing private water taxi services.
- Focus of the review of the service types should also consider the following three service periods:
  - Year-round base level of service
  - Winter service
  - Summer service
- Services specific to the conventional center or other key attractors

#### 4.2 Transit User Types

The SRTP should be focused on the key groups shown in **Figure 4**:

Figure 4 – User Types



These three groupings of potential users have different needs and should be considered separately, particularly when seasonal services are considered.



#### 4.2.1 Residents

Residents of the East and South Shore have very different concerns and mobility needs though both face similar physical challenges of terrain and how that impacts the ability to move throughout the community. Residents need movement for work, to shop, recreate, and visit on a daily basis as well as be assured that emergency evacuation can be accounted for in mobility planning.

#### 4.2.2 Visitors

Visitors can be considered temporary residents needing the same ability to move around the basin but in shorter periods and in larger volumes during Summer and Winter. Visitors in the different seasons also have different interests for access to recreational opportunities and have a significantly higher level of impact to the region based on volume than do full time residents. The review should examine the needs of each client group and determine the types of services and service areas that best match those needs.

#### 4.2.3 Workers & Businesses

Past work on the Ferry Study and the long range transit plan showed that there is a significant need to connect the north and south shores together along with connectivity into the surrounding regions where housing is more affordable than in the Basin. The daily commuter may be an office worker, a restaurant worker, a motel/hotel cleaner, a white or blue collar professional or anything in between. The commuting patterns have been shown to be more complex than just north shore to Carson City, but have not been a significant focal point of basin wide mobility integration

#### 4.3 Key Issues

The SRTTP could focus on the key areas of issues as noted in **Figure 5** and **Figure 6**. The goal would be to have any transit option that is create react to at least one of the pillar groups and one of the pillar issues. Creating unity in the pillars will help focus the debates on what transit options are best for what areas, what groups and what reasons. For example, a mainline route along SR50 might help all three pillar groups and support both Congestion and Climate & Environment Pillars whereas an on-demand localized service may only serve Quality of Life but could add to congestion and not be of value in an evacuation scenario vs a ferry or fleet of large buses.



Figure 5 -Key Issues



Figure 6 - Issue Details





# Comprehensive Transit Analysis of Current Mobility Services in the South Shore



## City of South Lake Tahoe

Final Report - October 2022

Via Mobility, LLC.

## City of South Lake Tahoe

## 2 Executive Summary

The City of South Lake Tahoe (“the City”) has carried out this comprehensive transit analysis to develop a multimodal mobility vision for the South Shore. The City has a tourism-based economy that experiences substantial fluctuations in population and activity during weekends and seasonal peaks. It is currently served by the fixed-route bus network operated and managed by the Tahoe Transportation District (TTD), a unique bi-state regional transportation agency that manages multimodal transportation projects and operations throughout the Tahoe Basin. Fixed-route transit in South Lake Tahoe currently faces several challenges that limit its utility for residents, workers, and visitors: limited frequency and coverage of Routes 50 and 55, limited hours of operation, and limited access to some key destinations. In July 2022, the South Shore Transportation Management Association (SSTMA) launched the Lake Link microtransit service in the northeastern corner of the city, which has shown significant promise, with high growing levels of ridership and utilization. With this study, the City aims to better address the transportation needs of the community and ensure that residents, workers, and visitors have access to frequent, convenient, and affordable transit service.

This study evaluates the City’s socioeconomic and demographic conditions with respect to transit needs, and it identifies gaps and challenges faced by TTD’s existing fixed-route service. The project team conducted extensive community outreach to ensure the study is responsive to the city’s needs, a process which included stakeholder focus groups, a visioning workshop hosted by the City Council, and a resident survey questionnaire. The study includes best practices and findings from peer transit agencies, with similar characteristics to South Lake Tahoe, that have addressed similar transportation needs and challenges. A series of fixed-route and microtransit service alternatives are evaluated in the study, which aim to expand service frequency and coverage throughout South Lake Tahoe, as well as access to key destinations in nearby areas of the Tahoe Basin. These recommended alternatives are informed by Via Strategies’ proprietary software and simulation tools as well as Via’s operational experience in areas with similar service characteristics. Following these recommendations is an implementation plan, which details alternative governance models to guide transit management and operations in South Lake Tahoe. The implementation plan also includes alternative federal, state, regional, and local funding sources as well as guides to microtransit fleet electrification and the feasibility of commingling with TTD’s Complimentary ADA paratransit service.

The report is organized as follows:

### Section 4 Market Analysis

This section is a comprehensive review of the socioeconomic and demographic conditions of South Lake Tahoe as they pertain to the need for public transportation. The analysis evaluates the spatial distribution of key activity centers likely to generate and attract travel demand, population and employment density as well as demographic groups more likely to use public transportation in South Lake Tahoe. These demographic groups include youth, older adults, lower-income households, residents living in poverty, people of color, people living with a disability, car-free households, and current public transit commuters. This section includes a transit propensity

## City of South Lake Tahoe

analysis for South Lake Tahoe, which assesses the local demographic composition of the city's neighborhoods at the Census Block Group level (e.g. race, zero-vehicle households, income, etc), to determine the distribution of demand for public transit relative to the citywide average mode share (3.2%, according to the 2020 Census ACS).

### *Key Findings:*

- Population and jobs are concentrated in Tahoe Valley, AI Tahoe, Bijou Park, as well as near the Stateline, NV border. Relative to citywide averages, these areas also have higher concentrations of low-income people, youth, people of color, seniors, and people living in poverty.
- Transit propensity analysis results show that areas with high transit propensity typically feature higher job and population densities. The communities of Tahoe Valley, Tahoe Sierra, AI Tahoe and Bijou Park are more likely than the average South Lake Tahoe to commute by public transit.
- While many points of interest are within a quarter-mile radius of Routes 50 and 55, the two main lines that run through South Lake Tahoe, there remain several areas with higher propensity to use transit that are located beyond this threshold. These areas include City Hall, Lake Tahoe Airport, and the neighborhoods of AI Tahoe, Central Tahoe, Tahoe Keys, Tahoe Sierra, and Tallac Village. .

### **Section 5 System Analysis**

This section is a comprehensive review of the public transit services currently operating in South Lake, including Tahoe Transportation District's (TTD) fixed-route and Complimentary ADAparatransit services as well as the Lake Link microtransit, managed by the South Shore Transportation Management Association (SSTMA). This section provides an analysis of fixed route ridership, service hours and frequency, monthly ridership, and vehicle revenue hours from July 2019 to March 2022 using data provided by TTD, as well as an analysis of transit's competitiveness with driving with respect to travel times. Additionally, it examines ADA paratransit travel patterns and provides an assessment of the current SSTMA microtransit pilot.

### *Key Findings*

- TTD's Routes 50 and 55 carry approximately 88% of the agency's fixed-route passenger trips, and are the most productive routes in terms of utilization (passengers per vehicle revenue hour) compared with its other commuter-oriented Routes, 19X and 22 on the Nevada side of Tahoe Basin.
- While both Routes 50 and 55 carry the majority of riders in the region, they still remain relatively uncompetitive with driving, with Route 55 being the least competitive, due to its low (hourly) frequency and limited service hours.
- The SSTMA's Lake Link microtransit pilot has been highly successful in July and August 2022, with higher-than-expected ridership and utilization.

### **Sections 6 (Rider Experience) and 7 (Fixed Asset Management)**

## City of South Lake Tahoe

This section examines critical aspects of the transit system from the rider's perspective, such as convenience, connectivity, walkability, ease of use, accessibility, passenger facilities, perception and affordability.

### *Key Findings*

- Access to key destinations in South Lake Tahoe is far from ubiquitous. Less than 50% of the population can access key points of interest within 30 minutes via public transit. Meanwhile, only a few points of interest (e.g. South Y and Barton Hospital) are accessible within 60 minutes by all South Lake Tahoe residents.
- Pedestrian infrastructure and bus shelter amenities are lacking along Route 55, particularly segments east of LTCC. High vehicle traffic and speeds along US-50 also pose pedestrian safety risks for passengers along Route 50.
- On-time performance is low for Route 50, which serves more than 50% of TTD's total passenger trips, with 73% of trips arriving on-time. On-time performance is 90.1% for Route 55.<sup>1</sup> Route 50's low on-time performance rate may discourage some potential ridership.
- Survey respondents in the TTD Short-Range Transit Plan Customer Satisfaction Survey (2016) have generally positive views of their experience on TTD. The top three service features that passengers would like to see improved are increased frequency, better on-time performance, and real-time vehicle location displayed in travel planning apps such as Google Maps and Transit App.
- TTD's current maintenance facility, which is owned by the City and leased to TTD, is over capacity. TTD is exploring a new facility in Zephyr Cove, which would enable larger fleet storage capacity and the ability to install additional electric vehicle charging stations.

### **Section 8 Public Outreach**

This section details the extensive community and stakeholder outreach conducted by the Via Strategies team to gather input for this Study. The goal of the public outreach process was to better understand the city's transportation challenges and to inform the study's recommendations. It includes the insights gained from four stakeholder focus groups, a transit visioning workshop hosted by the City Council in June 2022, and an online public survey that generated 850 responses.

#### *Key Findings:*

- Stakeholders' primary concerns with transit in South Lake Tahoe include the limited frequency of service, limited service hours, and the inaccessibility of many bus stops, particularly in winter months. They also highlighted the importance of regional interconnectivity, and multimodal connectivity. TRPA and TTD staff noted the constraints of the service, including limited local funding contributions to sustain the service and capacity issues at TTD's current maintenance facility.
- During the transit visioning workshop, City Council members raised the concern that current TTD service is not sufficiently frequent, reliable, or accessible for many residents, workers, and visitors in South Lake Tahoe. Councilmembers largely agreed on the need to discourage driving through public transit investment, though they were divided on the

---

<sup>1</sup> [TTD Board Agenda Packet, January 31, 2020, pg. 29.](#)

## City of South Lake Tahoe

question of prioritizing residents, workers, or tourists in the network's design. Likewise, there was discussion of several potential alternative governance approaches for public transit in the city.

- Compared to current demographics of South Lake Tahoe residents, survey respondents were overwhelmingly non-Hispanic white, and wealthier than the citywide median; a significant share of respondents reported household incomes of over \$100,000.
- Within the survey responses, there is a correlation between household income and the frequency of transit ridership: respondents with lower incomes reported using public transportation more frequently, on average, than those with higher incomes. Those who have high household incomes and indicated that they take public transportation, by and large, only do so rarely (less than once a week) and are more likely to own cars, indicating that they are "choice" riders who do not depend on the service to get around.
- The most popular mode of travel in South Lake Tahoe is by personal vehicle, with 92% of respondents stating it is their primary transportation option compared to 6% who rely upon public transit. However, residents who ride transit reported that minimizing their environmental impact and avoiding parking constraints were two key factors motivating them to use transit. Biking and walking are also popular non-motorized modes of travel, used by about one-third of residents. .
- Riders would like to see more places served by public transit, in particular the community of Meyers and recreational destinations like Emerald Bay and Zephyr Cove.

### Section 9 Peer Agency Review

This section summarizes the review that Via Strategies conducted of five peer agencies that both serve communities similar to South Lake Tahoe and face similar transportation challenges. The project team identified Park City Transit, Transit Joint Powers Authority for Merced County, Central Yavapai Metropolitan Planning Organization, Truckee Tahoe Area Regional Transit (TART), and Steamboat Springs Transit as peer agencies based on the demographic and spatial characteristics of the regions they serve. Peer transit agencies primarily serve rural regions with tourism-oriented economies that experience seasonal population changes. The peer transit agencies selected also represent a range of approaches to governance, funding sources, and service design. Most of the peer agencies selected have recently introduced microtransit to their networks. Via Strategies interviewed transit agency staff with a focus on questions of key concern to this study, including the agency's transit service design (or proposed transit service design), fleet electrification (or plans to electrify), governance structure, and funding sources.

#### *Key Findings:*

- Agencies that implemented microtransit have seen high productivity and ridership, as well as better coverage in lower-density, residential areas that were hard to serve with fixed-route buses in the past. As a result of microtransit, some agencies have adjusted or replaced less productive fixed-route service, while others have introduced commingling with ADA paratransit to conserve operating resources. However, most peer agencies also face challenges related to driver staffing, as well as limited funding, both problems that affect the ability to expand microtransit service areas.



### City of South Lake Tahoe

- Municipal transit agencies are better able to focus on municipal needs and could work better for resort-oriented service or other, locally oriented travel patterns. Regional integration may provide better governance for solving regional transportation issues, such as workforce transportation between resort areas and affordable housing communities, particularly when these trips cross multiple jurisdictions.
- Peer agencies use mostly conventional sources of transit operations & capital funding to support transit operations (e.g. FTA formula funds and State operating assistance), with additional funding from competitive grants.
- Peer agencies have also found a range of suitable local funding sources to supplement State and federal funding, such as local property taxes, HOA fees, local sales and hotel taxes, and county sales tax measures.

#### Section 10 Transit Alternatives

This section details several fixed-route and microtransit alternatives that would improve the transit system's coverage, ridership, and access to local destinations in South Lake Tahoe. We propose the following alternatives:

- Expand the current microtransit pilot to either encompass the remainder of the city of South Lake Tahoe, or alternatively, consider a larger expansion encompassing South Lake Tahoe as well as the neighboring community of Meyers.
- Pair either of these expansions with commingling, or consolidation, of TTD's Complimentary ADA paratransit service with microtransit.
- Shift one vehicle from Route 55 (Neighborhood Connection) to Route 50 (South Shore Daily) to increase service frequency on Route 50 to 20 minutes throughout the day. This change requires truncating Route 55 so that it operates only between Kingsbury Transit Center and LTCC.
- Extend the evening hours of operation of fixed-route services to 9pm to match the Lake Link service window.
- Begin operating fixed-route service between South Y Transit Center and Meyers.
- Consider operating seasonal service to key recreational destinations at Kiva Beach and Zephyr Cove.

#### Section 11 Implementation Plan

This section outlines steps the City can take to implement the service changes and recommendations described in Section 10. It includes a chapter on four different approaches to transit governance that the region could take to implement an expanded local transit network. The following chart summarizes the different governance structures that could be pursued to implement transit. **We recommend an intergovernmental agreement as the most suitable approach for South Lake Tahoe:** it leverages the strengths of TTD's existing operations and administrative capacity as well as leaving sufficient flexibility for the City of South Lake Tahoe to secure additional, local transit service in exchange for negotiated local matching contributions. Additionally, this approach avoids the administrative requirements of creating a new transit agency (either municipal or as a JPA) that will ultimately need to become an eligible sub-recipient for FTA funding.

City of South Lake Tahoe

Governance Structure	Description	Advantages	Disadvantages
<p><b>Municipal transit system</b></p> <p><i>Peer transit agency examples:</i> Truckee TART, CA Park City Transit, UT</p>	<ul style="list-style-type: none"> <li>City of South Lake Tahoe works with a third-party contractor to operate transit service within its boundaries</li> </ul>	<ul style="list-style-type: none"> <li>Local control</li> <li>Potentially more frequent service within South Lake Tahoe</li> </ul>	<ul style="list-style-type: none"> <li>City assumes greater responsibility and risk in transit operations</li> <li>Administrative requirements if the City seeks to become sub-recipient of FTA funding</li> <li>More difficulty in acquiring federal funds (limited local matching potential)</li> </ul>
<p><b>Joint Powers Agency</b></p> <p><i>Peer transit agency examples:</i> Merced the Bus, CA</p>	<ul style="list-style-type: none"> <li>City, Douglas County, and El Dorado County form separate legal entity to operate transit service in South Lake Tahoe and Meyers</li> </ul>	<ul style="list-style-type: none"> <li>Direct, proportional representation of funders</li> <li>Allows transit service across jurisdictions</li> <li>Economy of scale allows better service than Meyers' tax base would support</li> </ul>	<ul style="list-style-type: none"> <li>Limited transparency and opportunity for voter oversight</li> <li>Administrative requirements if the City seeks to become sub-recipient of FTA funding</li> </ul>
<p><b>Intergovernmental agreement</b></p> <p><i>Peer transit agency examples:</i> Summit County, UT and UTA TTD and Douglas County</p>	<ul style="list-style-type: none"> <li>City and TTD sign agreement to operate <b>additional</b> transit service in South Lake Tahoe and Meyers</li> <li>Alternatively, City and SSTMA sign agreement to expand microtransit citywide</li> </ul>	<ul style="list-style-type: none"> <li>Easier to implement than JPA</li> <li>Allows each party to more closely specify funding commitment and role in oversight</li> <li>Economy of scale allows better service than SLT and Meyers' tax base would support alone</li> </ul>	<ul style="list-style-type: none"> <li>Imbalance of resources between parties can lead to tensions</li> <li>May require additional agreement with El Dorado County for Meyers service</li> </ul>
<p><b>Consolidated Transportation Service Agency (CTSA) --- status quo option</b></p>	<ul style="list-style-type: none"> <li>Tahoe Transportation District (TTD) continues to operate regional transit service in the Tahoe Basin</li> </ul>	<ul style="list-style-type: none"> <li>Regional scope matches travel patterns of tourism economy (e.g. workforce transportation)</li> </ul>	<ul style="list-style-type: none"> <li>Limited local representation and voter oversight</li> <li>Less service allocated to local mobility needs</li> </ul>

Table 1. Transit governance structures.

This section also includes a summary of federal, state, local, and regional funding sources for transit capital programs and operations. It concludes by outlining a path forward for microtransit fleet electrification as well as the potential commingling of microtransit with TTD's Complimentary ADA paratransit service.

MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Carl Hasty, District Manager

Subject: Review, Discussion, and Possible Direction on the Development of a Formal Policy Related to the California Air Resources Board Innovative Clean Transit Regulation with the Goal of Full Transition to Zero Emissions Bus Fleet by 2040

---

**Action Requested:**

It is requested the Board discuss the California Air Resources Board (CARB) Innovative Clean Transit (ICT) Regulation goal of achieving a zero-emission bus (ZEB) fleet by 2040 and provide direction.

**Fiscal Analysis:**

N/A

**Work Program Analysis:**

N/A

**Background:**

The Board has discussed how TTD's fleet conversion and infrastructure planning work would satisfy the CARB ICT regulation adopted in 2018. Member Hao has requested the Board consider a formal decision to specify TTD's intent to achieve the 2040 ZEB target date as outlined in the ICT regulation (see fact sheet Attachment A).

**Discussion:**

Technically, TTD is classified as a Nevada fleet operating in California and, as such, the ICT does not apply to TTD. However, that does not mean that TTD should not proceed with creating a ZEB fleet and targeting the CARB date to the extent practicable. That goal will be articulated and included in the Request for Proposal (RFP) that will be released shortly for the ZEB fleet conversion and zero emission infrastructure plan. What that timeline of achieving that goal will look like is dependent upon a number of factors the plan will have to address, such as the manufacturing market projection, TTD fleet type, likely funding, operation needs, etc. The fact sheet addresses some of the realities of implementation and identifies some exemptions accordingly.

Under the ICT regulation, TTD is a small transit agency. The schedule for purchase compliance in the fact sheet indicates that small agency's purchases are required to begin in 2026. Even though TTD is not required to comply with the regulation, TTD is ahead of the fleet conversion

schedule identified in the regulation. With the bus purchases (including the new electric cutaways) made to date, 30% of the existing fleet will be in compliance in 2023. Preparation of the fleet conversion and infrastructure plan is timely to identify the balance of the schedule to achieve additional zero emission procurements.

If the Board decides to direct Staff to develop a formal policy direction, Staff recommends including language that would adopt the 2040 goal of ZEB buses and qualify it with language such as “to the extent practicable”.

**Additional Information:**

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

**Attachment:**

- A. Innovative Clean Transit (ICT) Regulation Fact Sheet



## Innovative Clean Transit (ICT) Regulation Fact Sheet

---

**DATE** May 16, 2019

### **CONTACT**

**Email** shirin.barfjani@arb.ca.gov

**Phone** (916) 914-1031

### **CATEGORIES**

**Programs** Innovative Clean Transit

## What is the ICT regulation and to whom does it apply?

The ICT regulation was adopted in December 2018 and requires all public transit agencies to gradually transition to a 100 percent zero-emission bus (ZEB) fleet. Beginning in 2029, 100% of new purchases by transit agencies must be ZEBs, with a goal for full transition by 2040. It applies to all transit agencies that own, operate, or lease buses with a gross vehicle weight rating (GVWR) greater than 14,000 lbs. It includes standard, articulated, over-the-road, double-decker, and cutaway buses.

## What are the ICT regulation requirements?

The ICT regulation includes the following elements:

- A ZEB Rollout Plan required from each transit agency, approved by its Board, to show how it is planning to achieve a full transition to zero-emission technologies by 2040. Large transit agencies have to submit their Rollout Plan by July 1, 2020, and small transit agencies by July 1, 2023;
- ZEB purchases with various exemptions and compliance options to provide safeguards and flexibility to transit agencies;
- Low NO<sub>x</sub> engine purchases, unless the transit buses are dispatched from NO<sub>x</sub> Exempt areas;
- Use of renewable diesel or renewable natural gas for large transit agencies, and
- Reporting and record keeping requirements.

## Do the ICT requirements differ by transit agency fleet size?

Yes, the requirements differ for large and small transit agencies. A transit agency is considered large if it operates at least 100 buses in annual maximum service in an urbanized area with a population of at least 200,000. However, if it operates in either the South Coast or San Joaquin Valley Air Basins with more than 65 buses in annual maximum service, it is also considered a large transit agency. All others are small transit agencies. The number of buses in annual maximum service excludes demand response buses.

## What are the ZEB purchase requirements?

As shown in the table, the ZEB purchase requirements begin in 2023 for large transit agencies and 2026 for small transit agencies, based on a percentage of new bus purchases each year that must be zero-emission.

The ZEB purchase requirements for articulated, over-the-road, double-decker, or cutaway buses do not start until 2026 or later. These bus types remain exempt from the ZEB purchase requirements until they pass the Altoona testing. Note the 2023 ZEB purchase requirement will be discharged (the requirement will be removed) if California transit agencies collectively purchase at least 850 ZEBs by December 31, 2020. The 2024 ZEB purchase requirement will be discharged if at least 1,250 ZEBs are purchased by December 31, 2021.

## ZEB Purchase Schedule (ZEB Percentage of Total New Bus Purchases)

<b>Year</b>	<b>Large Transit</b>	<b>Small Transit</b>
2023	25%	-
2024	25%	-
2025	25%	-
2026	50%	25%
2027	50%	25%
2028	50%	25%
2029	100%	100%

## Flexibility Options

Transit agencies may be able to take advantage of flexibility options to comply with the ZEB purchase requirements, including:

- Bonus credits for early ZEB purchases: to recognize transit agencies that took more risks by early purchases of innovative technologies; credit is based on each early acquisition of a zero-emission bus per the schedule in the regulation.
- Zero-emission mobility options: to encourage innovation in providing first- and last-mile connectivity and improved mobility for transit riders; and
- Formation of a joint ZEB group: to allow transit agencies to work together to collectively comply with the ZEB purchase requirements.

**Note:** To be eligible to form a joint ZEB group, two or more transit agencies must either share the use of infrastructure, be in the same air basin, be in the same air district, be under the same Metropolitan Planning Organization, or be under the same Regional Transportation Planning Organization.

## Provisions for Exemptions of a ZEB Purchase

To ensure transit service is not adversely impacted, the regulation has exemptions for circumstances that are beyond a transit agency's control. Providing that all required information is correct and complete, exemptions will be granted upon request under the following circumstances:

- When the needed ZEB type is not available;
- When daily mileage needs cannot be met;
- When gradeability needs cannot be met;
- When incremental capital or electricity costs for depot-charging battery electric buses cannot be offset after applying for all available incentive and funding programs;
- When there is a delay in infrastructure construction; or
- When a transit agency declares a financial emergency.

## More Information

For questions, please contact Yachun Chow at (279) 203-7449, or Shirin Barfjani at (916) 914-1031.

---

**source URL:** <https://ww2.arb.ca.gov/resources/fact-sheets/innovative-clean-transit-ict-regulation-fact-sheet>





MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff, Danielle Hughes – Capital Program Manager

Subject: Informational Update of the US 50/South Shore Community Revitalization Project

---

**Action Requested:**

This is an informational item only. No action is requested at this time. TTD staff will provide an informational briefing on the US 50/South Shore Community Revitalization Project (US 50 SSCR).

**Fiscal Analysis:**

Expenditures associated with all work currently underway with the project are funded by a variety of Federal and local funds, namely Surface Transportation Block Grants, Congestion Mitigation Air Quality grants, and Douglas County nickel gas tax set aside.

**Work Program Impact:**

All work associated with this effort is captured under respective elements of the approved fiscal year 2023 Work Program and corresponding allotted staff time.

**Background:**

The Board approved the US 50 SSCR on November 9, 2018, which included findings acting as the California Environmental Quality Act (CEQA) lead. The Tahoe Regional Planning Agency (TRPA) Governing Board approved a permit for the US 50 SSCR on November 15, 2018, making its findings under TRPA rules. The Federal Highway Administration signed a record of decision (ROD) supporting the permitted project under the National Environmental Policy Act (NEPA) in August of 2019.

The permitted project includes the following four components: the realignment of US 50, the creation of a local “Main Street” in the current highway core, development of replacement housing to be deed restricted affordable, and the creation of a Rocky Point Neighborhood Amenities Plan for improvements in the affected neighborhood.

Staff provided the Board a formal update for the project at the August 2022 Board meeting on the status of the project. The discussion was focused on the requests from the City of South Lake Tahoe to look at three alternative alignment ideas, other than the approved permitted alignment preferred by the City Council of 2012, when the environmental document was scoped. The first request was informal in 2019, the second request was formal through a

resolution of the City Council in February of 2021 (Resolution 2021-005), and a third request followed it. All the requested alternatives have been evaluated and none have met Caltrans standards. The City Council decided to go no further and affirmed the lack of majority support for the approved project. In May of 2022, the City of South Lake Tahoe took action to place the former redevelopment property needed for the approved alignment up for bid to a qualified affordable housing developer. It is staff's understanding the property has been sold.

It is time to adapt and complete a reimagined project that meets as many of the project goals as possible.

**Discussion:**

Staff have been working with the TTD design consultant team to reimagine the project without realignment of the highway, evaluating options to still meet the general purpose, need, and objectives of the project, while working within the approved project boundary, and avoid creating additional environmental impacts outside of what has already been evaluated.

A draft concept has been prepared and Staff are in the process of conferring with key stakeholders to assess its viability. Among those principal stakeholders are NDOT, Caltrans, City of South Lake Tahoe, Douglas County, Nevada State Parks, California Tahoe Conservancy, the California and Nevada Divisions of the Federal Highway Administration, South Tahoe Area Resorts, and the Tahoe Regional Planning Agency. Some of those initial consultations have taken place.

Staff will provide a review of the current project status, the draft concept, and likely next steps. This item is for information and discussion.

**Additional Information:**

If you have any questions or comments regarding this item, please contact Danielle Hughes at (775) 557-4901 or [dhughes@tahoetransportation.org](mailto:dhughes@tahoetransportation.org).

MEMORANDUM

Date: December 1, 2022

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 2023 Through September 30, 2022

**Action Requested:**

It is requested the Board accept the Financial Statement of Operations for the first quarter of fiscal year 2023 (FY23) ending September 30, 2022.

**Fiscal Analysis:**

Staff has had an on-going concern of continued use of General Funds for non-reimbursable, non-transit operation expenses since the agency does not have a dedicated General Fund source. Staff continues its efforts to minimize General Fund costs where possible and find other funding sources.

**Background:**

Staff has completed analyzing financial information for the first quarter of FY23, ending September 30, 2022. The presentation of the financial information will highlight August and September activity and continues to detail TTD’s funds: General, Capital Improvement Program (CIP), Transit Operations, and Parking Systems. (See Attachment A.)

**Discussion:**

**General Fund –**

Overall, the District ended with an increase of \$26,107 for August and September activity. The increase can be summarized as follows:

<b><u>District Operations Revenues</u></b>		<b><u>District Operations Expenses</u></b>	
Rental Car Mitigation Fees (RCMF)	\$25,795	Personnel	\$56,774
Contributions	\$8,333	Insurance	\$3,080
Administrative Fees	\$15,852	Rent/Utilities	\$7,777
Miscellaneous	\$0	Telephone	\$2,293
Interest	<u>\$139</u>	Professional Services	\$7,015
		Supplies	\$2,683
		Dues & Subscriptions	\$4,637
		Admin Support (ICAP)	(\$64,669)
		Legal	\$2,508
		Audit Fees	\$0
		Transfer - Grant Match	\$242
		Other	<u>\$1,672</u>
<b>Total Revenues</b>	<b>\$50,119</b>	<b>Total Expenses</b>	<b>\$24,012</b>

JS/ja

AGENDA ITEM: IX.A.

The increase was expected as Administrative Fees from the Parking System are higher during the peak months (July and August) and will be decreasing as the meters are scheduled to be turned off on December 1 through March 15.

Rental Car Mitigation Fees (RCMF) included Enterprise’s quarterly payment of \$18,585. RCMF’s have increased by \$435 year over year.

TTD’s audit team, Davis Farr, LLC, continued their annual review in September, however had not submitted an invoice prior to the closing of September activity. Staff anticipates including their invoice in the October and November financials.

Staff will reach out to Truckee North Tahoe Transportation Management Association for their submittal of the \$20,000 annual contribution from TTD expected to be paid in December.

The net result increased the General Fund’s overall fund balance to \$903,573, which is \$29,229 more than at the start of the fiscal year.

CIP Fund –

August and September activity ended in an increase of \$22, resulting from interest earned on project advances. 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)	\$1,734	\$534,173
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	\$173,592
FTA 5339 (FY18)	\$0	\$24,301
FTA 5339 (FY19)	\$30,540	\$248,124
FTA 5339C (FY17)	\$0	\$617,937
TDA LTF Reserve (Phoenix Bus Purchase)	\$0	\$400,000
FTA 5339C (FY18)	\$0	\$1,485,288
TDA LTF Reserve (Charging Equipment)	\$0	\$43,114
FTA 5310 – Converted to FTA 5307	\$0	\$0
NDOT		
Recreational Travel Phase II	\$4,602	\$177,118
General Fund Match	\$242	\$9,322
Contributions		
Transit Ops Match	\$0	\$10,452
Surface Transportation Block Grant (STBG)		
Caltrans – US 50	\$12,152	\$1,976,542
NDOT – Incline Mobility Hub Concept Study	\$374	\$198,216
TDA LTF Reserve (Match)	\$20	\$10,432
Highway Infrastructure Program (HIP)		
Caltrans – US 50	\$0	\$470,655
California Office of Emergency Services	\$14,909	\$108,770
CTC Match	\$4,970	\$36,257
Prop 1B		

PTMISEA – Engine Replacements	\$2,743	\$161
Washoe County		
Bond Sale (TAP Match)	\$0	\$30,000
Bond Sale (Parking)	<u>\$0</u>	\$326,137
Total Expenditures	\$72,286	

TTD purchased a 2022 Toyota RAV-4 Hybrid support vehicle utilizing a FY19 FTA 5339 grant for \$30,540. California toll credits were used for match. The CIP fund transferred the RAV-4 into the Transit Operations fund’s Capital Assets and it will be depreciated over five years.

TTD purchased miscellaneous parts for the NABI buses, including rear mudflaps and dash panels. The total purchase amounted to \$2,743 utilizing a Prop 1B PTMISEA grant and transferred to the Transit Operations fund’s expense Equipment under \$5,000.

The net August and September activity resulted in increasing CIP’s overall fund balance to \$1,660, which is \$24 more than at the start of the fiscal year.

Transit Fund -

Overall, the District ended with an increase of \$89,212 for August and September activity. The increase can be summarized as follows:

<u>Revenue Detail</u>	<u>Operations</u>
FTA	
5307	\$422,902
5311	\$135,711
Transportation Development Act (TDA)	\$408,773
Low Carbon Transit Operations Prgm	\$41,480
Nevada State Parks	\$85,000
Miscellaneous	\$22
Sale of Fixed Asset (Scrap)	\$0
Pass Through Revenue	\$25,670
Interest	<u>\$588</u>
<b>Total Revenues</b>	<b>\$1,120,146</b>
<u>Expense Detail</u>	
Personnel	\$608,882
Fuel/Fuel Tax	\$51,748
Insurance	\$43,500
Repairs/Maintenance	\$66,762
Professional Services/Contracts	\$80,234
Facility Rent/Utilities/Phone	\$51,792
Supplies	\$12,151
ICAP	\$63,550
Transfer - Grant Match	\$20
Depreciation	\$41,807
Advertising/Outreach	\$5,524
Equipment under \$5K	\$2,743
Capital Outlay	(\$33,283)
Pass Through Expenses	\$25,670
Other Expenses	<u>\$9,834</u>
<b>Total Expenses</b>	<b>\$1,030,934</b>
<b>Increase/(Decrease)</b>	<b>\$89,212</b>

TTD transferred \$33,283 of Capital Assets and Equipment from the CIP fund detailed above.

The net result increased Transit's overall fund balance for the year to \$10,136,598, which is \$169,056 more than at the start of the fiscal year.

**Parking System (PS) Fund-**

The Parking System Fund experienced an increase of \$103,848 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	\$145,814	Personnel	\$31,014
Parking Events	\$800	Contracts	\$0
Parking Non-Compliance	\$12,700	Professional Services	\$1,994
Interest	<u>\$10</u>	Subscriptions, Dues	\$16
		Telephone	\$319
		Admin Fees	\$15,851
		Bank/Credit Card Fees	\$6,282
		Supplies	\$0
		Other	<u>\$0</u>
<b>Total Revenue</b>	<b>\$159,324</b>	<b>Total Expenses</b>	<b>\$55,476</b>

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

The net result increased Parking System's overall fund balance for the year to \$648,370, which is \$180,987 more than at the start of the fiscal year.

**Balance Sheet-**

The detailed balance sheet as of September 30, 2022 is included in Attachment A.

The capital asset balance, net of depreciation, include \$5,173,603 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 the 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. FY23 Cash Flow through September
- C. Updated Grant Status Report

**Tahoe Transportation District  
Balance Sheet  
As of September 30, 2022**

	<b>TOTAL</b>	<b>General</b>	<b>CIP</b>	<b>Transit</b>	<b>PS</b>	<b>GFA</b>
<b>ASSETS</b>						
Cash & Equivalents	4,707,378	895,299	58,383	3,110,442	643,254	
Accounts Receivable	3,466,118	25,895	78,830	3,355,584	5,810	
Prepays	149,636	7,493	30	141,878	236	
Inventory	386,172			386,172		
*Capital Assets, Net Depreciation	5,588,297			5,588,297		
<b>TOTAL ASSETS</b>	<b>14,297,602</b>	<b>928,686</b>	<b>137,243</b>	<b>12,582,373</b>	<b>649,300</b>	<b>0</b>
<b>LIABILITIES</b>						
Accounts Payable	198,709	10,014	22,219	165,547	930	
Deferred Revenues	2,269,251	15,100	113,364	2,140,787		
Nevada State Bank - LOC						
Insurance Payable	25,073			25,073		
EE Compensated Absences	114,367			114,367		41,219
<b>TOTAL LIABILITIES</b>	<b>2,607,401</b>	<b>25,114</b>	<b>135,583</b>	<b>2,445,774</b>	<b>930</b>	<b>41,219</b>
<b>NET POSITION</b>						
Invested in Capital Assets	2,000,061			1,985,209	14,853	
Restricted	1,128,363			1,128,363		
Unrestricted	3,365,551	827,803		2,289,870	247,877	(41,416)
Assigned	46,617	45,000	1,617			
<b>SUB TOTAL NET POSITION BALANCES</b>	<b>6,540,593</b>	<b>872,803</b>	<b>1,617</b>	<b>5,403,442</b>	<b>262,730</b>	<b>(41,416)</b>
FY 22 Projected Increase/(Decrease) to Fund Balance	4,770,312	1,540	19	4,564,101	204,653	5,662
FY 23 Increase/(Decrease) to Fund Balance	379,297	29,229	24	169,056	180,987	(5,466)
<b>TOTAL NET POSITION</b>	<b>11,690,201</b>	<b>903,572</b>	<b>1,660</b>	<b>10,136,598</b>	<b>648,370</b>	<b>(41,219)</b>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>14,297,602</b>	<b>928,686</b>	<b>137,243</b>	<b>12,582,373</b>	<b>649,300</b>	<b>0</b>

\* The fixed asset and land balances, net of depreciation, include \$5,173,603 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, 2022 through September 30, 2022**

	<b>TOTAL</b>	<b>General</b>	<b>CIP</b>	<b>Transit</b>	<b>PS</b>	<b>GFA</b>
<b>Revenues</b>						
Federal Grants	1,005,225		83,934	921,291		
State Funding	309,364		19,978	289,386		
Contributions	421,273	12,500		408,773		
General Revenues	41			41		
Charges for Services	393,028	57,375		72,618	263,034	
Special Items	1,043	150	24	855	14	
Pass-Through Revenue	25,670			25,670		
<b>TOTAL REVENUES</b>	<b>2,155,643</b>	<b>70,025</b>	<b>103,936</b>	<b>1,718,633</b>	<b>263,048</b>	
<b>Expenses</b>						
Personnel	1,045,119	81,613	20,906	899,577	43,023	
Personnel - Compensated Absences	16,916			16,916		5,466
Contracts	21,186		21,186			
Fuel	82,974			82,974		
Depreciation	71,171			71,171		
Other Operating	489,585	48,088	6,284	396,175	39,038	
ICAP - 10%		(89,303)	1,687	87,616		
Capital Outlay	23,725			23,725		
Interest						
Other Funding Sources		398	53,848	(54,246)		
Pass-Through Expenses	25,670			25,670		
<b>TOTAL EXPENSES</b>	<b>1,776,347</b>	<b>40,796</b>	<b>103,912</b>	<b>1,549,578</b>	<b>82,061</b>	<b>5,466</b>
<b>FY 23 Increase / (Decrease) to Net Position</b>	<b>379,297</b>	<b>29,229</b>	<b>24</b>	<b>169,056</b>	<b>180,987</b>	<b>(5,466)</b>



**Tahoe Transportation District  
General Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022**

	General Fund Activity				Actual vs Budget			Program YTD
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	District Ops
<b>Revenues</b>								
<b>General Revenues</b>								
Miscellaneous								
Contributions	4,167	4,167	4,166	12,500	12,500	50,000	25.00%	12,500
<b>Total General Revenues</b>	<b>4,167</b>	<b>4,167</b>	<b>4,166</b>	<b>12,500</b>	<b>12,500</b>	<b>50,000</b>	<b>25.00%</b>	<b>12,500</b>
<b>Charges for Services</b>								
Administrative Fees	10,372	10,578	5,274	26,223	26,223	47,500	55.21%	26,223
Rental Car Mitigation Fees	5,357	3,955	21,841	31,152	31,152	100,000	31.15%	31,152
<b>Total Charges for Services</b>	<b>15,729</b>	<b>14,532</b>	<b>27,114</b>	<b>57,375</b>	<b>57,375</b>	<b>147,500</b>	<b>38.90%</b>	<b>57,375</b>
<b>Special Items</b>								
Sale of Fixed Assets								
Interest Revenue	11	62	78	150	150	100	149.97%	150
<b>Total Special Revenues</b>	<b>11</b>	<b>62</b>	<b>78</b>	<b>150</b>	<b>150</b>	<b>100</b>	<b>149.97%</b>	<b>150</b>
<b>TOTAL REVENUES</b>	<b>19,907</b>	<b>18,761</b>	<b>31,358</b>	<b>70,025</b>	<b>70,025</b>	<b>197,600</b>	<b>35.44%</b>	<b>70,025</b>
<b>Expenses</b>								
<b>Operating</b>								
Personnel	24,839	27,697	29,078	81,613	81,613	403,590	20.22%	81,613
Admin Support	(24,634)	(33,184)	(31,484)	(89,303)	(89,303)	(391,092)	22.83%	(89,303)
Repairs & Maintenance						250	0.00%	
Insurance	3,876	761	2,318	6,955	6,955	28,280	24.60%	6,955
Facility Rent	4,120	3,693	4,084	11,897	11,897	52,041	22.86%	11,897
Telephone	1,992	1,147	1,147	4,285	4,285	15,310	27.99%	4,285
Supplies	1,356	1,356	1,327	4,039	4,039	19,560	20.65%	4,039
Advertising & Public Relations						1,500	0.00%	
Reproduction & Printing						750	0.00%	
Postage						500	0.00%	
Dues, Subscriptions & Publications	385	557	4,080	5,022	5,022	13,332	37.67%	5,022
License & Permits						500	0.00%	
Professional Services/Contracts	3,259	4,658	2,357	10,274	10,274	47,715	21.53%	10,274
Legal Services	1,295	1,902	606	3,803	3,803	25,000	15.21%	3,803
Auditing Services						35,740	0.00%	
Bank Fee / CC Fees						500	0.00%	
Transit Management - No Shore						20,000	0.00%	
Training			939	939	939	3,500	26.83%	939
Travel						5,700	0.00%	
Events			289	289	289	1,500	19.27%	289
Miscellaneous Expenses	140	209	234	583	583	32,700	1.78%	583
<b>Total Operating</b>	<b>16,628</b>	<b>8,794</b>	<b>14,976</b>	<b>40,398</b>	<b>40,398</b>	<b>316,876</b>	<b>12.75%</b>	<b>40,398</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>100.00%</b>	<b>0</b>

**Tahoe Transportation District  
General Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022**

	General Fund Activity				Actual vs Budget			Program YTD
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	District Ops
<b>Interest</b>								
Interest Expense						750		
<b>Total Interest Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0.00%</b>	<b>0</b>
<b>Other Financing Sources</b>								
Preventive Maint (In)								
Capital Outlay (In) Out								
Transfer (In) Out	156	96	146	398	398	5,297	7.52%	398
<b>Total Other Financing Sources</b>	<b>156</b>	<b>96</b>	<b>146</b>	<b>398</b>	<b>398</b>	<b>5,297</b>	<b>7.52%</b>	<b>398</b>
<b>TOTAL EXPENSES</b>	<b>16,784</b>	<b>8,890</b>	<b>15,122</b>	<b>40,796</b>	<b>40,796</b>	<b>322,923</b>	<b>12.63%</b>	<b>40,796</b>
<b>Increase/(Decrease) to Net Position</b>	<b>3,123</b>	<b>9,871</b>	<b>16,236</b>	<b>29,229</b>	<b>29,229</b>	<b>(125,323)</b>	<b>-23.32%</b>	<b>29,229</b>

**Tahoe Transportation District  
CIP Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022**

	CIP Fund				Actual vs Budget			Program YTD						
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	US 50	Regional Revenue - Rec Travel	Stateline to Stateline (Parking Lots)	Facility Plans Incline, Warrior Way, Upgrade	Hazard Plan	Transit Ops Projects	Program Total
<b>Revenues</b>														
<b>Capital Grant &amp; Contributions</b>														
Surface Transportation Program (STP)	7,978	6,934	10,194	25,107	25,107	1,883,665	1.33%	17,168	7,565		374			25,107
Congestive Mitigation & Air Quality (CMAQ)	756	477	1,257	2,490	2,490	252,500	0.99%	2,490						2,490
Highway Infrastructure Pgm (HIP)						561,961	0.00%							
Office of Emergency Services (CalOES)	1,627	1,375	13,535	16,537	16,537	125,969	13.13%					16,537		16,537
Federal Transportation Administration	20,285	30,540		50,825	50,825	3,488,092	1.46%						50,825	50,825
Transportation Alternative Programs (TAP)						362,415	0.00%							
Prop 1B	699	365	2,378	3,441	3,441	0	-100.00%						3,441	3,441
Washoe County						40,467	0.00%							
Douglas County						10,084	0.00%							
Contributions	542	458	4,512	5,512	5,512	40,046	13.76%					5,512		5,512
<b>Total Capital Grants &amp; Contributions</b>	<b>31,888</b>	<b>40,149</b>	<b>31,875</b>	<b>103,912</b>	<b>103,912</b>	<b>6,765,199</b>	<b>1.54%</b>	<b>19,658</b>	<b>7,565</b>		<b>374</b>	<b>22,049</b>	<b>54,266</b>	<b>103,912</b>
<b>Special Items</b>														
Interest Revenue	2	10	12	24	24	0	-100.00%			17	8			24
<b>Total Special Items</b>	<b>2</b>	<b>10</b>	<b>12</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>-100.00%</b>			<b>17</b>	<b>8</b>			<b>24</b>
<b>TOTAL REVENUES</b>	<b>31,890</b>	<b>40,159</b>	<b>31,887</b>	<b>103,936</b>	<b>103,936</b>	<b>6,765,199</b>	<b>1.54%</b>	<b>19,658</b>	<b>7,565</b>	<b>17</b>	<b>382</b>	<b>22,049</b>	<b>54,266</b>	<b>103,936</b>
<b>Expenses</b>														
Personnel	7,144	6,655	7,108	20,906	20,906	333,170	6.28%	9,274	7,239			4,394		20,906
Contract Services	2,393	1,325	17,469	21,186	21,186	3,228,928	0.66%	9,209				11,978		21,186
Reproduction & Printing						4,800	0.00%							
Rent Meeting Room						1,000	0.00%							
Supplies						250	0.00%							
License & Permits							100.00%							
Advertising / Outreach						900	0.00%							
Postage							100.00%							
Utilities							100.00%							
Professional Services	956	816	4,512	6,284	6,284	53,500	11.75%	248			358	5,678		6,284
Administrative Fees							100.00%							
Training							100.00%							
Travel - Per Diem						1,000	0.00%							
Travel - Commercial Air							100.00%							
Travel - Auto						3,350	0.00%							
Dues & Subscriptions						265	0.00%							
ICAP - 10%	568	564	555	1,687	1,687	26,092	6.47%	927	724		36			1,687
<b>Total Operating</b>	<b>11,060</b>	<b>9,360</b>	<b>29,643</b>	<b>50,064</b>	<b>50,064</b>	<b>3,653,255</b>	<b>1.37%</b>	<b>19,658</b>	<b>7,963</b>	<b>0</b>	<b>394</b>	<b>22,049</b>	<b>0</b>	<b>50,064</b>

**Tahoe Transportation District  
CIP Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022**

	CIP Fund				Actual vs Budget			Program YTD						
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	US 50	Regional Revenue - Rec Travel	Stateline to Bikeway (Parking Lots)	Facility Plans Incline, Warrior Way, Upgrade	Hazard Plan	Transit Ops Projects	Program Total
<b>Capital Outlay</b>														
Equipment over \$5000		30,540		30,540	30,540	3,819,985	0.80%						30,540	30,540
Equipment under \$5000	20,983	365	2,378	23,725	23,725	45,826	51.77%						23,725	23,725
CIP Over \$5000							100.00%							
Reimb Capital Expenses	(20,983)	(30,905)	(2,378)	(54,266)	(54,266)	(3,865,811)	1.40%						(54,266)	(54,266)
<b>Total Capital Outlay</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>Other Financing Sources</b>														
Preventive Maint (In)						0	100.00%							
Capital Outlay (In) Out	20,983	30,905	2,378	54,266	54,266	3,865,811	1.40%						54,266	54,266
Transfer (In) Out	(155)	(116)	(146)	(417)	(417)	(753,867)	0.06%		(398)		(20)		0	(417)
<b>Total Other Financing Sources</b>	<b>20,828</b>	<b>30,789</b>	<b>2,232</b>	<b>53,848</b>	<b>53,848</b>	<b>3,111,944</b>	<b>1.73%</b>	<b>0</b>	<b>(398)</b>	<b>0</b>	<b>(20)</b>	<b>0</b>	<b>54,266</b>	<b>53,848</b>
<b>TOTAL EXPENSES</b>	<b>31,888</b>	<b>40,149</b>	<b>31,875</b>	<b>103,912</b>	<b>103,912</b>	<b>6,765,199</b>	<b>1.54%</b>	<b>19,658</b>	<b>7,565</b>		<b>374</b>	<b>22,049</b>	<b>54,266</b>	<b>103,912</b>
<b>Increase / (Decrease) to Fund Balance</b>	<b>2</b>	<b>10</b>	<b>12</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>-100.00%</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>24</b>

Tahoe Transportation District  
Transit Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022

	TO Fund Activity				Actual vs Budget			Program YTD
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	Transit Operations
<b>Revenues</b>								
<b>Grants &amp; Contributions</b>								
FTA 5311	56,625	56,235	79,476	192,336	192,336	1,819,985	10.57%	192,336
FTA 5307	306,053	222,925	199,977	728,955	728,955	5,342,978	13.64%	728,955
FTA 5310						54,304	0.00%	
TDA - LTF	141,296	141,296	141,296	423,888	423,888	1,668,119	25.41%	423,888
TDA - STA	63,090	63,091	63,090	189,271	189,271	578,865	32.70%	189,271
TDA - SGR						95,343	0.00%	
LCTOP	31,138	23,796	17,684	72,618	72,618	278,372	26.09%	72,618
NV State Parks		85,000		85,000	85,000	85,000	100.00%	85,000
Sac Emergency Clean Air						400,000	0.00%	
Hybrid Voucher Incentive Pgm							100.00%	
Contributions						35,000	0.00%	
<b>Total Grants &amp; Contributions</b>	<b>598,202</b>	<b>592,343</b>	<b>501,523</b>	<b>1,692,068</b>	<b>1,692,068</b>	<b>10,357,966</b>	<b>16.34%</b>	<b>1,692,068</b>
<b>Charges for Services</b>								
FareBox Revenue						82,500	0.00%	
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>82,500</b>	<b>0.00%</b>	<b>0</b>
<b>Special Items</b>								
Sale of Fixed Assets	224			224	224	2,500	8.95%	224
Miscellaneous	18	12	11	41	41		-100.00%	41
Insurance Claim Revenues							-100.00%	
Interest Revenue	43	268	319	631	631	675	93.48%	631
<b>Total Special Items</b>	<b>285</b>	<b>280</b>	<b>330</b>	<b>895</b>	<b>895</b>	<b>3,175</b>	<b>28.20%</b>	<b>895</b>
<b>Pass Through Revenue</b>	<b>0</b>	<b>19,630</b>	<b>6,040</b>	<b>25,670</b>	<b>25,670</b>	<b>0</b>	<b>-100.00%</b>	<b>25,670</b>
<b>TOTAL REVENUES</b>	<b>598,487</b>	<b>612,253</b>	<b>507,893</b>	<b>1,718,633</b>	<b>1,718,633</b>	<b>10,443,641</b>	<b>16.46%</b>	<b>1,718,633</b>
<b>Expenses</b>								
<b>Operating</b>								
Personnel	307,611	311,985	296,897	916,493	916,493	4,935,076	18.57%	916,493
Contract						250,900	0.00%	
Vehicle Fuel	31,334	27,840	23,800	82,974	82,974	490,300	16.92%	82,974
Sales Tax on Fuel			108	108	108	1,200	9.00%	108
Repair and Maintenance	37,516	28,885	37,877	104,278	104,278	840,238	12.41%	104,278
Insurance	18,927	21,953	21,547	62,426	62,426	346,670	18.01%	62,426
Reproduction & Printing	568	1,164		1,732	1,732	25,000	6.93%	1,732
Facility Rent	16,493	15,208	13,624	45,325	45,325	183,131	24.75%	45,325
Facility Utilities	4,884	8,563	8,961	22,407	22,407	137,665	16.28%	22,407
Telephone	3,304	2,628	2,809	8,741	8,741	35,000	24.97%	8,741

Tahoe Transportation District  
Transit Fund  
Statement of Operations  
July 1, 2022 through September 30, 2022

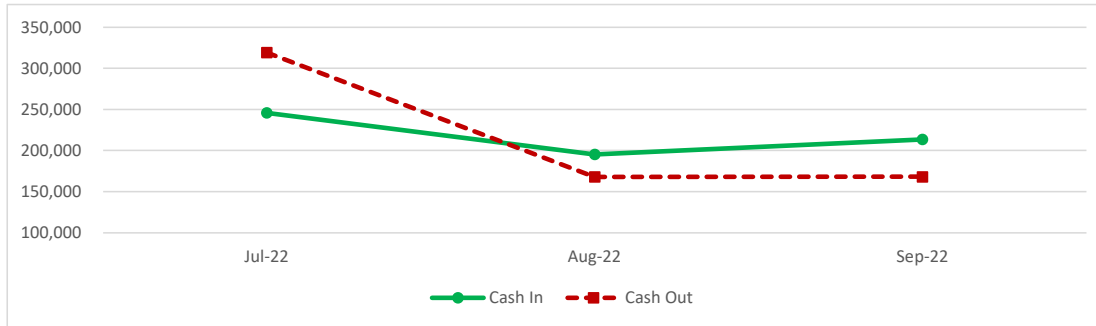
	TO Fund Activity				Actual vs Budget			Program YTD
	July	Aug	Sept	1st Qtr	YEAR TO DATE	Board Approved Budget	Var %	Transit Operations
Expenses Continued								
Supplies	4,252	6,272	5,879	16,403	16,403	90,518	18.12%	16,403
Advertising & Public Relations	1,536	3,543	1,980	7,059	7,059	147,525	4.79%	7,059
License & Permits						1,035	0.00%	
Dues, Subscriptions and Publications	627	728	749	2,105	2,105	26,260	8.01%	2,105
Professional Services	35,276	46,718	33,517	115,510	115,510	627,377	18.41%	115,510
Bank Fees	419	439	418	1,276	1,276	6,000	21.26%	1,276
Training		725	145	870	870	25,000	3.48%	870
Travel	585	105	3,616	4,306	4,306	22,000	19.57%	4,306
Reimbursed Travel	287	109	242	638	638		-100.00%	638
Miscellaneous Expenses	1,596		1,395	2,990	2,990	105,000	2.85%	2,990
ICAP - 10%	24,066	32,621	30,929	87,616	87,616	365,000	24.00%	87,616
Depreciation Expense	29,363	21,475	20,333	71,171	71,171	900,000	7.91%	71,171
<b>Total Operating</b>	<b>518,644</b>	<b>530,961</b>	<b>504,824</b>	<b>1,554,429</b>	<b>1,554,429</b>	<b>9,560,895</b>	<b>16.26%</b>	<b>1,554,429</b>
<b>Capital Outlay</b>								
Equipment under \$5000	20,983	365	2,378	23,725	23,725	45,826	51.77%	23,725
Disposal of Fixed Assets							100.00%	
Reimbursed Capital Expenses							100.00%	
<b>Total Capital Outlay</b>	<b>20,983</b>	<b>365</b>	<b>2,378</b>	<b>23,725</b>	<b>23,725</b>	<b>45,826</b>	<b>51.77%</b>	<b>23,725</b>
<b>Other Financing Sources</b>								
Capital Outlay (In) Out	(20,983)	(30,905)	(2,378)	(54,266)	(54,266)	(3,865,811)	1.40%	(54,266)
Transfer (In) Out	(1)	20		19	19	748,570	0.00%	19
<b>Total Other Financing Sources</b>	<b>(20,984)</b>	<b>(30,885)</b>	<b>(2,378)</b>	<b>(54,246)</b>	<b>(54,246)</b>	<b>(3,117,241)</b>	<b>1.74%</b>	<b>(54,246)</b>
<b>Pass Through Expenses</b>								
	0	19,630	6,040	25,670	25,670	0	-100.00%	25,670
<b>TOTAL EXPENSES</b>	<b>518,643</b>	<b>520,071</b>	<b>510,864</b>	<b>1,549,578</b>	<b>1,549,578</b>	<b>6,489,480</b>	<b>23.88%</b>	<b>1,549,578</b>
<b>Increase / Decrease) to Fund Balance</b>	<b>79,844</b>	<b>92,183</b>	<b>(2,971)</b>	<b>169,056</b>	<b>169,056</b>	<b>3,954,161</b>	<b>4.28%</b>	<b>169,056</b>

Tahoe Transportation District  
 Parking Systems Fund  
 Statement of Operations  
 July 1, 2022 through September 30, 2022

	Parking System Activity				Actual vs Budget			Parking Systems		
	July	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>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
Charges for Services										
Parking Ops - Meters	97,695	99,398	46,416	243,508	243,508	425,000	57.30%	243,508		243,508
Parking Ops - Events		800		800	800		-100.00%	800		800
Parking Non Compliance	6,026	6,380	6,320	18,726	18,726	50,000	37.45%		18,726	18,726
<b>Total Charges for Services</b>	<b>103,721</b>	<b>106,578</b>	<b>52,736</b>	<b>263,034</b>	<b>263,034</b>	<b>475,000</b>	<b>55.38%</b>	<b>244,308</b>	<b>18,726</b>	<b>263,034</b>
Special Items										
Interest Revenue	4	5	5	14	14	0	-100.00%	14		14
<b>Total Special Revenues</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-100.00%</b>	<b>14</b>	<b>0</b>	<b>14</b>
<b>TOTAL REVENUES</b>	<b>103,725</b>	<b>106,583</b>	<b>52,740</b>	<b>263,048</b>	<b>263,048</b>	<b>475,000</b>	<b>55.38%</b>	<b>244,322</b>	<b>18,726</b>	<b>263,048</b>
<b>Expenses</b>										
Personnel	12,009	13,988	17,025	43,023	43,023	84,984	50.62%	24,754	18,269	43,023
Contracts						147,687	0.00%			
Professional Services	1,272	679	1,315	3,266	3,266	33,700	9.69%	1,222	2,044	3,266
Insurance							100.00%			
Telephone	174	159	159	492	492	1,800	27.36%	246	246	492
Subscriptions, Publications, Dues	5	8	8	20	20	700	2.80%	10	10	20
License & Permits	165			165	165	150	109.95%	82	82	165
Supplies	130			130	130	2,500	5.20%	130		130
Repairs & Maintenance						9,499	0.00%			
Admin Fees	10,372	10,578	5,274	26,223	26,223	47,500	55.21%	24,351	1,873	26,223
Travel - Auto						250	0.00%			
Bank / CC Fees	2,458	3,399	2,885	8,742	8,742	20,000	43.71%	8,742		8,742
Misc Fees						2,500	0.00%			
Depreciation							100.00%			
<b>TOTAL OPERATING EXPENSES</b>	<b>26,585</b>	<b>28,811</b>	<b>26,665</b>	<b>82,061</b>	<b>82,061</b>	<b>351,270</b>	<b>23.36%</b>	<b>59,538</b>	<b>22,523</b>	<b>82,061</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>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>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenses and Other Funding Sources</b>	<b>26,585</b>	<b>28,811</b>	<b>26,665</b>	<b>82,061</b>	<b>82,061</b>	<b>351,270</b>	<b>23%</b>	<b>59,538</b>	<b>22,523</b>	<b>82,061</b>
<b>Increase /(Decrease) to Fund Balance</b>	<b>77,139</b>	<b>77,773</b>	<b>26,075</b>	<b>180,987</b>	<b>180,987</b>	<b>123,730</b>	<b>146.28%</b>	<b>184,784</b>	<b>(3,797)</b>	<b>180,987</b>

Tahoe Transportation District  
 Governmental Funds Cash Flow  
 July 1, 2022 through September 30, 2022

**GENERAL FUND**

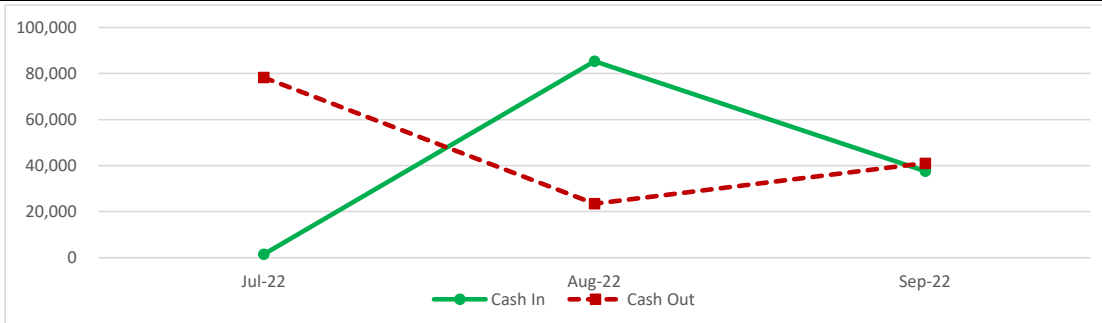


Cash In Source	Total	Transfer from other funds for				Contri- butions	Misc Receipts
		RCMF	PR Liab	ICAP	Admin Fees		
Jul-22	245,899	3,135	207,747	24,634	10,372	0	11
Aug-22	195,388	396	151,168	33,184	10,578	0	62
Sep-22	213,562	19,096	145,131	31,484	5,274	12,500	78

Cash Out Source	Total	Net Payroll	PR Liabilities	Match To CIP	Vendor Payments	Net
Aug-22	167,930	15,203	138,174.59	96.16	14,456.72	27,458
Sep-22	168,103	15,804	137,867.42	146.05	14,285.55	45,459

**CIP FUND**



Cash In Source	Total	FTA	TRPA Prop 1B	Caltrans - US 50	NDOT - STBG	CalOES	Contrib /Other	Match
Aug-22	85,417	50,990	2,880	18,661	12,760	0	10	116
Sep-22	37,538	20,285	0	13,198	0	3,896	12	146

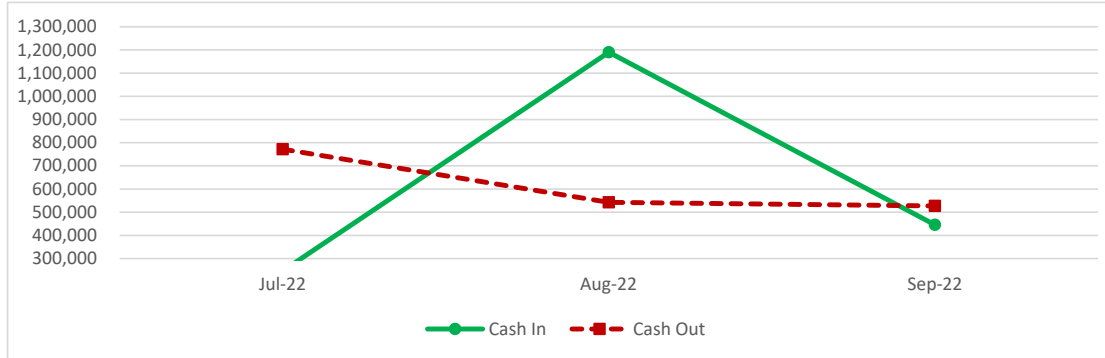
  

Cash Out Source	Total	Net Payroll	PR Liabilities	ICAP	AP	Net
Aug-22	23,417	3,690	2,965	564	16,199	62,000
Sep-22	41,009	4,023	3,085	555	33,346	(3,472)



Tahoe Transportation District  
Enterprise Funds Cash Flow  
July 1, 2022 through September 30, 2022

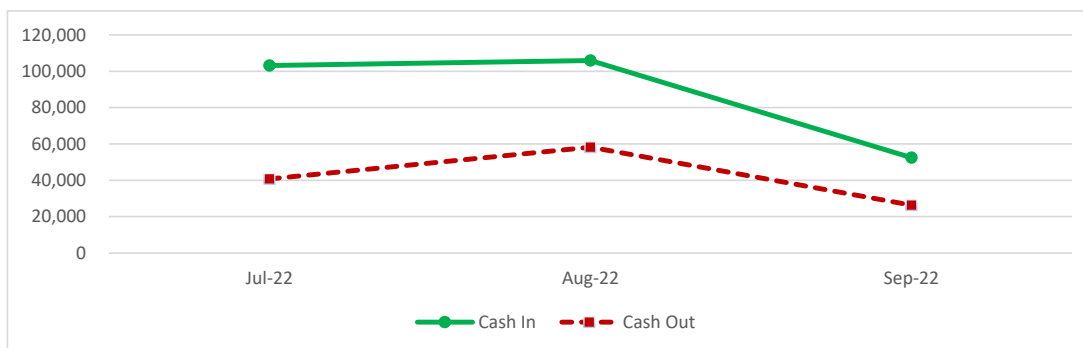
**TRANSIT OPERATIONS FUND**



Cash In Source	Total	FTA 5307	NDOT 5311	TDA incl		Farebox Contributions	Misc Receipts	Interest	Sale of Fixed Asset
				SGR	Pass Thru				
Jul-22	246,760	200,749	0	0	10,570	35,000	174	43	224
Aug-22	1,190,365	546,891	364,834	0	0	278,372	0	268	0
Sep-22	445,389	306,053	0	139,017	0	0	0	319	0

Cash Out Source	Total	Net Payroll	PR Liabilities	ICAP	AP	Match	Net
Aug-22	542,878	175,534	143,562	32,621	191,141	20	647,487
Sep-22	527,498	165,035	136,199	30,929	195,315	20	(82,109)

**PARKING SYSTEMS FUND**



Cash In Source	Total	Parking Meter Rev	Non-Comp Revenue	Contributions	Misc	
					Receipts	Interest
Jul-22	103,220	97,790	5,427	0	0	4
Aug-22	105,978	100,233	5,740	0	0	5
Sep-22	52,457	46,426	6,026	0	0	5

Cash Out Source	Total	Net Payroll	PR Liabilities	Vendor		Net
				Payments	Admin Fees	
Jul-22	40,789	13,069	6,480	10,868	10,372	62,431
Aug-22	58,244	9,348	4,641	33,678	10,578	47,734
Sep-22	26,376	11,182	5,843	4,077	5,274	26,081

Grant Status Report		December 2022										
Funder	Work Program	Grant Name	Project	\$\$ Requested	Min Match %	Match \$\$	Match From	Submitted	Award Date	Awarded?	Status	
FHWA	3.1 - US50	2021 Accelerated Innovation Deployment (AID) Demonstration Program	US50 SSCRP Wayfinding, Parking & Transit Integration	\$ 1,000,000	25%	\$ 250,000	Toll credits/gas tax	Yes-9/2021	Unknown	Pending	Pending Decision	
FTA	4.7 - Transit Operations	Coronavirus Response & Relief Supplemental Appropriations Act (CRRSAA)	5310 ADA Operations	\$ 9,053	0%	\$ -	Transportation Development Credits	Yes	Unknown	Yes	Pending grant agreement	
FTA	4.7 - Transit Operations	FY21 - Section 5310	ADA Operations	\$ 63,357	25%	\$ 15,839	Transportation Development Credits	Yes	n/a	Yes	Pending grant agreement	
NDOT	5.1 - State & Local Revenue Development	2021 Surface Transportation System Funding Alternatives (STSFA)	Sustainable Regional Revenue System (submitted by NDOT)	\$ 827,000	100%	\$ 827,000	TBD	Yes-11/2021	Apr-22	Pending	Pending Decision	
DOT	3.3 - NV Stateline to Stateline Bikeway	Multimodal Project Discretionary Grant Opportunity (MPDG)-Rural Surface Transportation Grant Program	Lake Tahoe State Route 28 Corridor Safety Improvements, Shared-Use Path, and Environmental Improvements Project	\$ 74,130,760	20%	\$ 19,464,240	Various	Yes-5/2022	Fall 2022	Pending	Pending Decision	
FHWA	3.18.5 - Communication & Technology Infrastructure	SMART - Strengthening Mobility & Revolutioning Transportation Program	Intelligent Sensor Integration on Rural Multi-Modal System with an Urban Recreation Travel Demand, Lake Tahoe Basin, NV and CA	\$ 1,489,000	0%	\$ -	N/A	Yes-11/2022	Unknown	Pending	Submitted Application Nov 2022	

MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Joanie Schmitt, CFO

Subject: Review and Acceptance of the Proposed Fiscal Year 2023 Budget Amendment to add Tahoe Transportation District’s Zero Emissions Bus Fleet Conversion Plan and Funding

---

**Action Requested:**

It is requested the Board accept the Fiscal Year 23 (FY23) Budget Amendment to add TTD’s Zero Emissions Bus Fleet Conversion Plan (ZEB) and Funding.

**Fiscal Analysis:**

TTD was awarded \$309,500 from the State of California’s (Caltrans) Sustainable Transportation Planning Grant program, with match of \$40,099 from Transportation Development Act (TDA) reserve for a total of \$349,599. The budget amendment (Attachment A) estimates incurring \$29,079 in ZEB expenses during FY23.

Personnel hours originally budgeted in the existing Capital Improvement Program (CIP) projects (Incline Village Mobility Hub Concept Study in the amount of \$4,661 and \$865 from the Maintenance and Administrative Facility project), along with their associated 10% ICAP (\$553) will shift to the ZEB program. Anticipated costs of \$21,000 in consulting fees and \$2,000 in legal fees brings the ZEB project FY23 proposed budget amendment to \$29,079. The transit fund will be increasing the TDA match transferred to the CIP fund by \$3,080. Reductions in the current FY23 project budgets of \$5,127 for Incline Mobility Hub and \$952 for Warrior Way (Personnel and ICAP) are also included.

**Background:**

The TTD Board adopted Resolution 2022-009 authorizing the District Manager to enter into an agreement with Caltrans for funds awarded for the TTD’s Zero Emissions Bus Fleet Conversion Plan at the June 2022 Board meeting.

The development of potential projects and funding sources is part of TTD’s Capital Improvement Program process to secure resources necessary to achieve needed transportation related infrastructure and services. Project development work is included in the work program and TTD’s CIP. The ZEB Fleet Conversion Plan will qualify eligible work associated with TTD’s fleet and facilities for future funding including, but not limited to,

Section 5339 Bus and Bus Facilities grants (including 5339(c) Low and No Emissions grants) and various transit-related grants within California's Climate Investments program.

The work related to this item contributes to addressing the following Board strategic goals:

- SG-1 Improve TTD standing, networks and partnerships to lead regional, multi-modal transportation.
- SG-4 Conduct project level planning, provide leadership and fundraise for new regional transportation system elements

**Discussion:**

TTD accepted the State's requirements for the grant agreement and use of planning funds.

The funds will support staff time and a consultant to complete the ZEB Conversion Plan, including the following:

- Assessment of existing and planned facilities' capacity to support charging infrastructure and supply.
- Consideration of both hydrogen electric and battery electric buses.
- Development of TTD's fleet replacement schedule for a 100% ZEB fleet by 2040.
- Identify potential TTD charging locations and consider shared infrastructure with Basin partners.
- Analysis of Liberty Utilities' and NV Energy's capacities to service TTD charging locations.
- Planning level cost estimates for necessary utility infrastructure upgrades.
- Analysis of ZEB range and performance in TTD's service terrain, weather systems, and route structure.
- Summary of ZEB maintenance requirements and impacts to staff and facilities.
- Preliminary funding strategies, budgets, and plans.

Project partners will include TTD, El Dorado County, Placer County, Washoe County, Douglas County, Carson City, City of South Lake, and TRPA.

**Additional Information:**

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

**Attachment:**

- A. FY23 Proposed Budget Amendment

Tahoe Transportation District  
Zero Emissions Transit Fleet Conversion Plan  
FY23 Proposed Budget Amendment

	INTO CIP Project ZEB	From CIP Project Incline Village Mobility Hub	From CIP Project Warrior Way	Transit Ops TDA Match Transfer
Personnel	5,526	(4,661)	(865)	
10% ICAP	553	(466)	(87)	
Contracts	21,000			
Legal	2,000			
<b>FY23 Proposed CIP Budget Expense Changes</b>	<b>29,079</b>	<b>(5,127)</b>	<b>(952)</b>	<b>0</b>
Caltrans Sustainable Transportation Planning Grant - 88.53%	25,743			
NDOT - STBG Grant		(4,871)	(904)	
TDA Match - Transfers	3,336	(256)		(3,080)
Contribution - Douglas County			(48)	
<b>FY23 Proposed CIP Budget Revenue Changes</b>	<b>29,079</b>	<b>(5,127)</b>	<b>(952)</b>	<b>(3,080)</b>
<b>Net Effect to Fund Increase /(Decrease)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,080)</b>



MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Joanie Schmitt, CFO

Subject: Review and Approve Establishing a Gold Business Sweep Account with Nevada State Bank

---

**Requested Action:**

Staff requests the Board review and approve establishing a Gold Business Sweep account with Nevada State Bank, a division of Zions Bancorporation.

**Fiscal Impact:**

TTD has been approved to earn 2.5% interest in the Gold Business Sweep program by Nevada State Bank (NSB). TTD has an average balance of \$2,750,000 in the money market account that is currently yielding .13% and an additional \$500,000 in the Parking Systems (PS) savings account yielding .01% interest. The average monthly interest based on \$3,250,000 using the gold sweep will yield \$6,771. The bank's monthly fee will increase from \$0 currently to \$150 per month. Interest earned, and the monthly fee will be allocated based on fund balances in the gold sweep account on the last day of the month. Interest earned, net the fees, on project advances will go back to the specific projects in both the CIP and TO funds.

**Background:**

TTD currently has five accounts with NSB: a money market savings, regular checking, payroll checking, PS savings, and PS checking. TTD also has an unsecured Line of Credit (LOC) which is renewed annually to cover shortages in the regular checking account while waiting for grant reimbursements.

**Discussion:**

Staff reached out to NSB to see what opportunities were available to maximize interest revenue on TTD's money market account. NSB representative, Angela Bradley, shared NSB's Gold Business Sweep flyer (Attachment A) and confirmed that TTD was eligible for the program and explained how the money would sweep in and out daily. Positive balances in the money market account will be moved to the Gold account and if a negative balance occurs, funds will be transferred back to the money market account. Staff would also transfer \$500,000 of PS savings to the money market account to earn interest as well.

The program can be terminated at any time without penalty.

**Additional Information:**

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

**Attachment:**

- A. NSB Gold Business Sweep Flyer



# GOLD BUSINESS SWEEP

The Convenience of Liquidity & Yield For Your Excess Funds



**ZIONS BANCORPORATION**  
A COLLECTION OF GREAT BANKS



## ZIONS BANCORPORATION

### GOLD BUSINESS SWEEP

The Convenience of Liquidity & Yield For Your Excess Funds

#### LIQUIDITY

This \*Gold Business Sweep Service is designed to provide access to your funds during normal business hours. Funds are accessible to meet your daily operating needs based upon your selected target balance.

#### SMART LIQUIDITY FEATURE

Whenever the commercial checking account falls below the established target balance, funds are automatically swept back into the commercial checking account to meet your customer's daily cash needs. This feature may help avoid overdrafts in your operating account.

#### CONVENIENCE

The Gold Business Sweep Service automates the movement of funds (based on your selected preferences) between your operating account, which is a commercial checking demand deposit account (DDA), and the Sweep account established by us on your behalf.

Once you set a target balance for your operating account, collected funds in excess of your selected target balance are transferred into the sweep account.

#### YIELD

The automated sweep service provides you the opportunity to earn interest at competitive rates on excess funds that might otherwise remain idle in your commercial checking account. Interest is paid monthly.

**Contact Us To Learn More**

**Toll Free: 877-686-5341**

\*Gold Business account funds are deposits of the Bank and are insured by the Federal Deposit Insurance Corporation (FDIC).

ZB, N.A. operates under the trade names Amegy Bank of Texas, California Bank & Trust, The Commerce Bank of Washington, The Commerce Bank of Oregon, National Bank of Arizona, Nevada State Bank, Vectra Bank Colorado and Zions Bank.

## ZIONS BANCORPORATION

A COLLECTION OF GREAT BANKS

AmegyBank.

C&T CALIFORNIA BANK  
TRUST

THE  
COMMERCE  
BANK  
OF OREGON

THE  
COMMERCE  
BANK  
OF WASHINGTON

NATIONAL BANK OF ARIZONA

NEVADA STATE BANK  
THE DOOR TO YOUR FUTURE

VECTRA BANK  
COLORADO

ZIONS BANK.

MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – DeDe Aspero, Human Resources/Risk Manager

Subject: Ratify Selection of the Employee Health Benefit Program for the Period December 1, 2022 through November 30, 2023

---

**Action Requested:**

Staff requests the Board ratify the selection of the Employee Health Benefit Program for non-bargaining employees. The program includes a Hometown Health PPO 500 plan provided by TTD's broker, LP Insurance for the period December 1, 2022 through November 30, 2023.

**Fiscal Impact:**

The Employee Health Benefit Program is expected to cost approximately \$345,806, which is 12.9% higher than last year. The Fiscal Year 2023 budget included an 18% increase over prior year for planning purposes, so the increase is well within budget. The program consists of medical coverage at approximately \$313,246, dental coverage at \$23,708, vision coverage at \$3,964, life insurance at \$2,538, and short-term disability at \$2,352.

The rates for the medical plan are based on each individual and their age. The lower than budgeted rate increase allows TTD to maintain coverage for the employee at 100%. For dependent coverage, employees pay 55% of the age-based premium rate and TTD pays the remaining 45%.

**Background:**

TTD supports two health care plans for its employees. The Employee Health Benefit Program is for the non-bargaining employees and provides medical, dental, vision, life insurance/accidental death & dismemberment, and short-term disability. An annual increase is estimated and included in the budget, followed by an annual quote process as the end of the health insurance term nears. The purpose of the Employee Health Benefits Program is to provide an affordable health care program for the non-bargaining employees of TTD. This program also serves as a tool when recruiting potential new hires.

The second plan is for the represented employees and is provided through the Union and Collective Bargaining Agreement (CBA.) This plan covers employee medical, dental, vision, and life insurance. The CBA stipulates the annual increase in cost to TTD for its employee coverage, which is built into the annual budget.

**Discussion:**

The Human Resources/Risk Manager contacted LP Insurance to request group insurance options for the upcoming plan year. LP Insurance presented small group medical quotes, as well as one large group medical quote based on the total number of TTD employees (55). The request for market survey information was directed at medical coverage only and focused on coverage comparable to what is currently in place. The additional fringe benefits that include vision and short-term disability remain consistent with rates and coverage from the 2022 plan year. The dental plan increased 4.9% or \$1,117.00 annually and life insurance/accidental death and dismemberment increased 17.3% or \$371.00 annually.

The District Manager, CFO, and Human Resources/Risk Manager reviewed the proposals in detail and later met with the management team with a recommendation to continue coverage through Hometown Health with a renewal plan identical to the 2022 coverage. The management team agreed unanimously that the Hometown Health Small Group renewal plan was the best option for TTD (Attachment A).

Following is the summary of the insurance carriers and benefits that will be offered under the selected program:

- Medical – Hometown Health Renewal Plan (PPO 500)
- Dental, Life/AD&D, Voluntary Life/Voluntary AD&D – Kansas City Life
- Vision – VSP
- Short Term Disability – Mutual of Omaha

Open enrollment was held November 7 through 18, 2022, where non-bargaining employees have the annual opportunity to review current benefit coverage to ensure that what they have in place continues to meet their needs and the needs of their family members. New coverage begins on December 1, 2022, for medical and vision and January 1, 2023 for dental, life insurance/AD&D, and short-term disability.

Staff recommends that the Board ratify the selection of this insurance program.

**Additional Information:**

If you have any questions or comments regarding this item, please contact DeDe Aspero at [daspero@tahoetransportation.org](mailto:daspero@tahoetransportation.org) or (775) 589-5326.

**Attachment:**

A. Hometown Health Benefit and Cost Comparison

**Tahoe Transportation District**  
 Medical - Hometown Health Benefit and Cost Comparison



Carrier	Current Plans		Renewal Plan	Option 1
	Hometown Health PPO 0	Hometown Health PPO 500	Hometown Health PPO 500	Hometown Health PPO 2000
<b>Plan Name</b>	Hometown Health PPO	Hometown PPO	Hometown PPO	Hometown PPO
<b>Contracted Hospital</b>	Renown / Barton /Carson Tahoe	Renown / Barton /Carson Tahoe	Renown / Barton /Carson Tahoe	Renown / Barton /Carson Tahoe
	<u>In-Network</u>	<u>In-Network</u>	<u>In-Network</u>	<u>In-Network</u>
<b>Individual Deductible</b>	\$0	\$500	\$500	\$2,000
<b>Family Deductible</b>	\$0	\$1,000	\$1,000	\$4,000
<b>Individual Out of Pocket Max.</b>	\$4,000	\$5,000	\$5,000	\$6,000
<b>Family Out of Pocket Max.</b>	\$8,000	\$10,000	\$10,000	\$12,000
<b>Primary Physician</b>	\$10	\$30	\$30	\$35
<b>Specialist Physician</b>	\$40	\$60	\$60	\$70
<b>Telemedicine</b>	\$0	\$0	\$0	\$0
<b>Urgent Care</b>	\$70	\$70	\$70	\$80
<b>Emergency Room</b>	\$800	\$1,000	\$1,000	\$1,200
<b>Lab (Non-Hospital)</b>	\$10	\$45	\$45	\$50
<b>MRI, PET, CT Scans (Non-Hospital)</b>	\$200	\$280	\$280	\$325
<b>Inpatient Hospitalization</b>	\$1,000	\$2,000	\$2,000	\$2,500
<b>Outpatient Surgery</b>	\$500	\$1,000	\$1,000	\$1,100
<b>Prescription Deductible</b>	None	None	None	None
Tier I	\$4	\$10	\$10	\$10
Tier II	\$50	\$60	\$60	\$65
Tier III	\$100	\$120	\$120	\$140
<b>Employees Per Plan:</b>				
<b>Estimated Monthly Premium</b>	\$0	\$22,937	\$26,104	\$25,038
<b>Estimated Annual Premium</b>	\$0	\$275,241	\$313,246	\$300,452
<b>Total \$ Over/Under Current</b>			\$38,005	\$25,212
<b>Total % Over/Under Current</b>			13.8%	9.2%

**Tahoe Transportation District**  
 Medical - Hometown Health with HRA Funding Option



Carrier	Current		Option 2
	Hometown Health PPO 0	Hometown Health PPO 500	Hometown Health PPO 1400 Silver
Plan Name	Hometown Health PPO	Hometown Health PPO	Hometown Health PPO
Network	Renown / Barton / Carson Tahoe	Renown / Barton / Carson Tahoe	Renown / Barton / Carson Tahoe
Contracted Hospital	<u>In-Network</u>	<u>In-Network</u>	<u>In-Network</u>
Individual Deductible	\$0	\$500	\$1,400
Family Deductible	\$0	\$1,000	\$2,800
Individual Out of Pocket Max.	\$4,000	\$5,000	\$7,000
Family Out of Pocket Max.	\$8,000	\$10,000	\$14,000
Primary Physician	\$10	\$30	\$30 (d)
Specialist Physician	\$40	\$60	\$60 (d)
Telemedicine	\$0	\$0	\$0 (d)
Urgent Care	\$70	\$70	\$75 (d)
Emergency Room	\$800	\$1,000	30% (d)
Lab (Non-Hospital)	\$10	\$45	\$75 (d)
MRI, PET, CT Scans (Non-Hospital)	\$200	\$280	\$450 (d)
Inpatient Hospitalization	\$1,000	\$2,000	30% (d)
Outpatient Surgery	\$500	\$1,000	\$1,200 (d)
Prescription			
Tier I	\$4	\$10	\$20 (d)
Tier II	\$50	\$60	\$85 (d)
Tier III	\$100	\$120	\$135 (d)
<b>RATES</b>			
Estimated Monthly Premium	\$0	\$22,937	\$21,063
Estimated Annual Premium	\$0	\$275,241	\$252,751
Total \$ Over/Under Current			-\$22,490
Total % Over/Under Current			-8.2%
HRA Funding Assuming 60% Utilization*	-	-	\$21,840
Total \$ Over/Under Current	-	-	-\$650
Total Overall % Over/Under Current	-	-	-0.2%

\*HRA Funding Amounts- EE \$1,400/ EE+DEP \$2,800

MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff – Carl Hasty, District Manager and Joanie Schmitt, CFO

Subject: Approve Hiring a Full Time Public Information Officer in Lieu of a Contract for Public Relations Professional Services

**Action Requested:**

It is requested the Board approve hiring a full time Public Information Officer (PIO) in lieu of a public relations professional services contract.

**Fiscal Analysis:**

Staff reviewed ten salary ranges from Northern Nevada and nationwide, including open positions in Reno and Carson City, NV to recommend a salary range of \$68,619 to \$88,500 (Grade 13 on TTD’s salary table). TTD would target a starting base salary of \$74,076 (Step 3). With taxes, retirement and other benefits, the projected compensation totals \$110,299. Staff anticipates the position will be working primarily in Transit but will assist in all areas.

Transit Operations (80%)	General (5%)	CIP (10%)	Parking Systems (5%)
\$88,239	\$5,515	\$11,030	\$5,515

The transit fund’s FY23 budget includes an Advertising/Public Relations line item of \$147,525 which included recruitment of \$27,525 and outsourcing \$120,000. The General Fund will receive \$8,824 in Administrative Support (ICAP) reimbursement from Transit Operations for this position which will be used to cover PIO’s staff time for work performed under the General fund. The CIP fund has \$900 budgeted for Public Relations, however current grants have the capacity to cover the projected increase to costs. The Parking System fund has \$2,500 budgeted for outreach under professional services and \$2,500 under Miscellaneous/Contingency. Staff will find the remaining \$515 in additional savings in other budget line items.

Staff has analyzed this position on a full-year basis. Budget amendments may come forward at a later date pending approval and timing of the hiring process.

**Work Program Analysis:**

Upon Board approval of the position and when the position is filled, an amendment to the work program with the addition of full-time equivalent hours for the balance of the fiscal year will be made.

**Background:**

As the Board is aware, TTD terminated the contract for public outreach services for the transit program. Staff experience has determined that it is difficult for a consultant team to gain the knowledge and provide the level of interaction needed for the program with a limited budget. Existing Staff also do not have the expertise and/or the time to address the public relations, marketing, and media, including social media needs of transit and the organization. The solution that seems best to remedy this is to add a PIO position to the organization.

**Discussion:**

As noted in the fiscal analysis, TTD will utilize the dollars budgeted for professional services for transit to fund the bulk of a PIO position. This idea was discussed briefly at a Board meeting earlier this summer when explaining the termination of the contract. Staff evaluated other agency PIO positions and modeled this role on needs and practices of other comparable government organizations and developed a draft job description (Attachment A).

The Regional Partnerships and Communication Committee recommended approval at their November 2, 2022 meeting.

**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 Job Description





*Connecting our communities*

### **JOB DESCRIPTION**

JOB TITLE: Public Information Officer  
 FLSA STATUS: Exempt  
 REPORTS TO: District Manager  
 GRADE LEVEL: 13  
 SALARY RANGE: \$68,619 - \$87,893  
 HIRING RANGE: DOE

### **ESSENTIAL FUNCTIONS:**

The Public Information Officer is responsible for [the development of a pro-active and strategic communications plan](#), public relations, community outreach, and the growth and maintenance of media relations, as well as assisting with writing and production of District newsletters, brochures, speeches, and other materials; content management of the District's website; implementing public outreach programs; undertaking research for a variety of public affairs projects; executing media relations responsibilities and responding to public information inquiries. It is essential to think strategically and creatively, to communicate across disciplines for problem solving, to develop innovative solutions, to manage a heavy workload by setting priorities, and to work effectively in a fast-paced environment.

### **POSITION SPECIFIC RESPONSIBILITIES:**

- Serve as the District spokesperson on media inquiries.
- Develop and execute District's media relations strategy, including the maintenance of relationships with local, regional, and national press contacts.
- Implement District's strategic communications plan.
- Research, write, and coordinate all production tasks associated with publication of agency newsletters and electronic publications, articles, speeches, and other written materials.
- Continually improve and help to manage the District's website by overseeing posting of new items.
- Develop public recognition programs and community outreach plans, as appropriate.
- Undertake necessary research and respond to a variety of requests for information from the public, media, and stakeholder organizations.
- Prepare presentations as needed by the District Manager and other staff.
- Represent the agency at community events and other appropriate occasions.
- Maintain social media strategy and assist with postings.
- Perform other duties and tasks, as assigned.

---

128 Market Street Suite 3F Stateline, Nevada 89449  
 Main 775.589.5500 Fax 775.588.0917

PO Box 499 Zephyr Cove, Nevada 89448  
[tahoetransportation.org](http://tahoetransportation.org)

---

**KNOWLEDGE/SKILLS:**

- Bachelor's Degree in journalism, communications, public relations, public affairs, English, or closely related field. An equivalent combination of related education and experience may be considered.
- Minimum of five years recent experience in the media or public relations/public affairs fields.
- Experience in social, political, economic, environmental, and related issues influencing local government functions and activities.
- Excellent journalistic writing skills.
- Experience in producing publications and working with graphic designers.
- Experience with facilitating meetings and working in collaborative processes.
- Strong presentation skills and professional public persona.
- Must possess or have the ability to obtain a driver's license valid in the State of California or Nevada and the ability to safely operate a motor vehicle.
- Must maintain personal automobile liability insurance on vehicle used to perform job duties for the District of at least \$50,000 / \$100,000 and \$50,000 property damage, or such other amount that policies may require in the future. The District reimburses for business travel mileage.
- Contract and project management.
- Knowledge and experience with representative surveys like polls and crosstab data analysis, focus group research, and their use in communication plan development and execution is highly desirable.

**ABILITIES:**

- Strong interpersonal skills, including public speaking, listening, and interpretive skills.
- Excellent organizational skills with the ability to multi-task effectively.
- Communicate effectively, orally and in writing, with elected officials, employees, media, consultants, other governmental agency representatives, City officials and the public.
- Ability to translate reports and studies into layman's terms and communicate to the public.
- High level of integrity and dependability with a strong sense of urgency and results-orientation.
- Excellent customer service focus for internal and external customers, whose personal style enables him/her to become a part of the close-knit, team-orientated staff.
- Bringing creativity and innovation to the organization is highly valued. A collaborative and participative approach, commitment to diversity, and strong traditional administrative abilities are necessary.
- Ability to work effectively with a variety of community stakeholder groups with diverse and sometimes conflicting interests.
- Appropriately handle sensitive, political, and confidential information.
- Interpret and apply District policies, procedures, rules, and regulations.

**WORKING CONDITIONS/PHYSICAL EFFORT:**

Work is performed in a typical office environment. Requires the ability to sit at a desk for long periods of time and intermittently walk, stand, stoop, kneel, crouch, and reach while performing office duties; lift and/or move light weights; use hands to finger, handle or feel objects, tools or controls. Must be able to maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading, and writing, and operating office

equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen.

**BENEFITS:**

District employees receive vacation and employee medical, dental, vision, life insurance and short-term disability. The District contributes 8% of employee compensation into a Social Security replacement plan and 4% of employee compensation into a retirement plan. The employee can contribute voluntarily to a 457(b) deferred compensation plan.

**APPLICATION PROCEDURE:**

Any qualified person interested in this position should submit their resume and application to DeDe Aspero, Tahoe Transportation District, P. O. Box 499, Zephyr Cove, Nevada 89448 or email to [daspero@tahoetransportation.org](mailto:daspero@tahoetransportation.org).



MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff - George Fink, Transit System Program Manager

Subject: 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, for the Purchase of Up to Four 30 Foot Buses and Associated Modifications and Equipment Not to Exceed \$600,000 Per Unit

---

**Action Requested:**

It is requested the Board 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, for the purchase of up to four 30-foot buses and associated modifications and equipment not to exceed \$600,000 per unit.

**Fiscal Analysis:**

All expenditures associated with this item are in the approved FY23 budget and will be included in the FY24 budget for bus purchases. The project budget is not to exceed \$2,400,000. TTD will be utilizing two NDOT 5339 grants totaling \$1,870,000 and matched with \$330,000 in TDA funding that was restricted in FY22 and reserved for this project. In addition, TTD will use FY20 and FY21 FTA 5339 funding for the remaining balance of \$200,000.

**Cost**

The baseline cost is \$538,413 per unit and staff recommends the addition of a BRT Exterior Style Package (+\$13,950) and a set of multiplexing diagnostic tools (+\$8,893). The inclusion of these options with the baseline build totals \$561,256 per unit. While the cost is set, there may be small adjustments or substitutions as the build moves forward. To accommodate these minor changes, staff is asking the Board to approve up to \$600,000 per unit.

**Work Program Impact:**

All work associated with this effort is captured under respective elements of the approved FY23 Work Program with corresponding allotted staff time as part of transit operations. This project aligns with Strategic Goal SG-3 Increase the connectivity and reliability of a regional multi-modal transit system around the Basin.

**Background:**

TTD has a fleet of 23 buses with an additional five cutaway buses on order. A summary of the active fleet is below:

Bus Type	No.	Year	Make	Fuel	Year Eligible for Retirement
Small Cutaways	103	2006	Chevrolet	Gasoline	2011
	104	2015	Chevrolet	Gasoline	2020
	106	2015	Chevrolet	Gasoline	2020
	107	2015	Chevrolet	Gasoline	2020
Large Cutaways	202	2015	International	Diesel	2022
	203	2015	International	Diesel	2022
	204	2015	International	Diesel	2022
	205	2015	International	Diesel	2022
	206	2015	International	Diesel	2022
Medium Cutaways	411	2007	Ford	Diesel	2014
	413	2007	Ford	Diesel	2014
	414	2007	Ford	Diesel	2014
	415	2007	Ford	Diesel	2014
Trolley	700	2012	Trolley	Diesel	2024
Training Buses	3290	2008	BlueBird/NABI	Diesel	2020
	3291	2008	BlueBird/NABI	Diesel	2020
Low-Floor Diesel	3310	2009	NABI	Diesel	2021
	3311	2009	NABI	Diesel	2021
	3312	2009	NABI	Diesel	2021
	3313	2009	NABI	Diesel	2021
Low-Floor Electric	4001	2021	Proterra	Battery Electric	2033
	4002	2021	Proterra	Battery Electric	2033
	4003	2021	Proterra	Battery Electric	2033

TTD’s newest fleet, the three-battery electric Proterra buses, were placed in-service in July 2022 and replaced the three hybrids TTD received from the Regional Transportation Commission of Southern Nevada. The four battery-electric cutaways on order from Phoenix Motors are due to arrive sometime between March 2023 and June 2023 and the 4x4 cutaway on order from Davey Coach Sales will replace five cutaway buses already retired from service. The proposed Gilligs will replace four of the five International large cutaways that are beyond their useful life in both years and mileage.

Both the regional (TMPO) and local (TTD/TART) Transit Asset Management (TAM) Plans cite the useful life of large cutaway buses at seven years and heavy-duty fleet at twelve years. The difference is that cutaways are fiberglass bodies placed on elongated truck chassis and then further modified for public transit service (wheelchair lifts, fareboxes, destination signs, seating, etc.) The heavy-duty buses are purpose-built vehicles designed for public transit use, with integrated electronics, an easily accessed rear-engine compartment, front and center doors, low-floor design for easy entry, low-back seating with standing room and stanchions. It is common for the engine and other equipment of these buses to be rebuilt several times.

Heavy-duty buses will improve TTD’s fleet interoperability. Low floor buses with front and rear doors are easier for passengers to board and alight, improving on-time performance on fixed routes. The addition of perimeter seating and large areas for standing means more passengers

can be carried. Low floor designs simplify the loading and unloading of wheelchairs, as well, by utilizing ramps rather than complicated and expensive lifts. The smaller size of these heavy-duty buses (30') allows increased reach into more areas of Tahoe's tight roadways, improving TTD's ability to expand into more varied service areas in the future. At the same time, the heavy-duty buses offer a smoother and more comfortable ride should they be needed for commute services.

Funding for fleet replacements is nearly always a multi-year savings plan, resulting in infrequent purchases. For example, prior to the purchase of the Proterras, TTD last acquired new fleet in 2015. The funds proposed for the purchase of the Gilligs represent multiple rounds of FTA Section 5339 funds from Nevada and formula allocations. The longer a bus can last, the more time TTD will have to assemble the funding necessary for replacements.

Of interest, considering recent discussions on fleet conversion and a zero-emission fleet, the proposed buses have clean diesel engines (those fitted with diesel particulate filters) and the twelve-year life of this bus fits within the expected fleet conversion cycle that will be evaluated in the upcoming fleet conversion and electric charging infrastructure plan to get underway in early 2023.

In the interim, diesel buses make sense to fill the gap while the planning, funding, and infrastructure is completed to handle TTD's transition to a carbon free future. Diesel is readily available throughout TTD's service area and TTD technicians are trained on those engines and systems. The existing maintenance facility and tooling is adequate to service diesel engines and 30-foot buses. The timeline from order to delivery fits the needs of TTD delivering buses in months rather than years. The cost is less and allows TTD to replace more fleet while zero-emission strategies are planned and funded.

#### **Discussion:**

The issues of bus replacement have been discussed several times with the Board and in more detail several times with the Program Implementation Committee (PIC). Last month, at their November 2 meeting, the PIC recommended moving forward with negotiations for the Gillig buses, stipulating that the pricing and rationale be brought before the Board in December.

Given the industry's production circumstances and the fact that it is several more years before TTD will have enough capital to purchase additional bus replacements, Staff has shifted tact to consider more readily available and longer service life vehicles. This acquisition will be a transition step to address existing needs with existing resources and market circumstances, while TTD plans and secures financing for fleet conversion and additional infrastructure development to support zero emission fleets in the service area.

Staff examined various solutions to renew fleet assets. For the purchase of buses, Staff generally utilizes a larger contract through NDOT, the California Department of Transportation (Caltrans) or purchase cooperatives, such as CalACT or the Washington State contract to achieve economies of scale.

For this purchase, Staff identified the Washington State Department of Enterprise Services (DES) transit bus cooperative purchase agreement as most advantageous, based on the type of buses needed, the ease of participation, and the Federal Transit Administration (FTA) approved procurement.

GF/ja

AGENDA ITEM: IX.F.

The DES contract features a variety of transit buses and cutaway buses for transit agency needs. This contract is a State Cooperative Purchasing Schedule Contract under Section 3019 of the FAST Act and compliant with FTA Guidelines. The state of Washington, through DES, has contracted with vendors to provide transit buses and related equipment to multiple participants, including transit organizations from other states. The Washington State DES provides the contracts, pricing, specifications, bid submissions, and solicitation information for TTD's records.

The DES purchasing process is straightforward. TTD completed a Washington Transit Bus Cooperative Purchasing Agreement which governs the use of the Washington Master Contract for Transit Buses. TTD has contacted the desired manufacturer (Gillig) and detailed the specifications and customized the build. Gillig provided a firm fixed quote. The next step is to submit a Vehicle Purchase Request Form to DES, with the Board's approval, to approve the purchase on the Master Contract. TTD will issue a purchase order and the buses will be slotted for manufacturing.

Staff recommends the Board 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, for the purchase of up to four 30-foot buses and associated modifications and equipment not to exceed \$600,000 per unit.

**Additional Information:**

If you have any questions or comments regarding this item, please contact George Fink at (775) 589-5325 or [gfink@tahoetransportation.org](mailto:gfink@tahoetransportation.org).

**Attachment:**

- A. Gillig Build Sheet and Seating Layout





November 11, 2022

Mr. George Fink  
Transit System Program Manager  
Tahoe Transportation District  
128 Market Street, Suite 3F  
Stateline, NV 89448

Dear Mr. Fink:

Thank you for your interest to purchase 30' Low Floor Diesel buses utilizing the Washington State Contract (#2020 06719-01).

Attached you will find the price variance that would pertain to your order. Gillig is pleased to quote the following:

**30' LOW FLOOR DIESEL BUSES**                      **\$538,413.00 each**

This price is valid for 45 days and is FOB Stateline, NV. Prices exclude any taxes and license fees. The production start date for these buses will be within 12 to 15 months from receipt of purchase order.

We thank you for this opportunity and appreciate your interest in Gillig and our products. Should you have any questions please do not hesitate to contact me at 510-867-5108

Sincerely,



Lee Petersen  
Regional Sales Manager

GILLIG | 451 DISCOVERY DRIVE | LIVERMORE, CALIFORNIA 94551 | 800.735.1500

CONFIDENTIAL

**PRICE VARIANCE**

11/11/2022

**TAHOE TRANSPORTATION DISTRICT, NV (PIGGYBACK STATE OF WASHINGTON RFP# 2020 06719-01)  
(2-4) 29' DIESEL LOW FLOOR BUS, SN: TBD**

ITEM	STATE OF WASHINGTON, WA	TAHOE TRANS DISTRICT, NV	VARIANCE
BRT STYLING	NOT INCLUDED	NOT REQUIRED	-
CUMMINS ENGINE	L9, 280 HP (DIESEL)	L9, 330 HP (DIESEL)	2,413.00
AUXILIARY ENGINE OIL FILTER	NOT INCLUDED	NOT REQUIRED	-
COOLANT FILTER	STD FLEETGUARD	STD FLEETGUARD	-
ENGINE FUEL FILTER	STD FLEETGUARD	DAVCO 384, HEATED	379.00
STARTER	DELCO 42MT	DELCO 42MT	-
ALTERNATOR	NIEHOFF C803 (500 AMP)	NIEHOFF C803 (500 AMP)	-
ENGINE BLOCK HEATER	NOT INCLUDED	NOT REQUIRED	-
AIR RESTRICTION INDICATOR	DONALDSON INFORMER	DONALDSON INFORMER	-
RADIATOR	MODINE E-FAN	MODINE E-FAN	-
E-COAT RAD/CAC	NOT INCLUDED	NOT INCLUDED	-
RADIATOR TANK GUARD	NOT INCLUDED	NOT REQUIRED	-
ENGINE OIL EXTRACTOR PORT	NOT INCLUDED	NOT REQUIRED	-
ENGINE OIL DRAIN	MAGNETIC DRAIN PLUG	MAGNETIC DRAIN PLUG	-
TRANSMISSION	ALLISON B400R	ALLISON B500R (REQUIRED FOR 330HP ENGINE)	3,829.00
FUELSENSE 2.0	INCLUDED	REQUIRED	-
TRANS OIL EXTRACTOR PORT	NOT INCLUDED	NOT REQUIRED	-
BRAKES	DISC BRAKES	DISC BRAKES	-
AXLE HUB SEALS	GREASE SEALS	OIL SEALS	-
MAGNETIC AXLE DRAIN PLUGS	INCLUDED	REQUIRED	-
AUTOMATIC TRACTION CONTROL	INCLUDED	REQUIRED	-
HILL HOLDER SWITCH MOUNTED AT DASH	NOT INCLUDED	REQUIRED	125.00
HUBODOMETER	NOT INCLUDED	ENGLER W/ GUARD	204.00
HUBODOMETER GUARD	NOT INCLUDED	REQUIRED	-
WHEEL MOUNTING	HUB PILOTED	HUB PILOTED	-
WHEELS	(6) POWDER COATED STEEL WHEELS	(6) POWDER COATED STEEL WHEELS	-
DURAFLANGE WHEELS	NOT INCLUDED	NOT REQUIRED	-
TIRES	CUSTOMER SUPPLIED	CUSTOMER SUPPLIED	-
ELECTRIC STEERING ASSIST	NOT INCLUDED	NOT REQUIRED	-
VIP TEXTURED STEERING WHEEL	NOT INCLUDED	NOT REQUIRED	-
TIRE PRESSURE MONITORING SYSTEM	NOT INCLUDED	REQUIRED	1,163.00
DIESEL FILL	EMCO WHEATON	GRAVITY FILL	(265.00)
DASH FUEL GAUGE	NOT INCLUDED	REQUIRED	134.00
OIL PRESSURE & COOLANT TEMP GAUGES IN ENGINE COMP'T	ELECTRIC	ELECTRIC	-
KEYED IGNITION SWITCH	NOT INCLUDED	NOT REQUIRED	-
SWAT SWITCH	NOT INCLUDED	NOT REQUIRED	-
ELECTRICAL TOW CONNECTION	NOT INCLUDED	REQUIRED	183.00
CR DUAL TURBO 2000 AIR DRYER	INCLUDED	WABCO SS 1800 HEATED	543.00
ENGINE SKID PROTECTION	NOT INCLUDED	REQUIRED	377.00
A-POST SKID PLATES	NOT INCLUDED	NOT REQUIRED	-
HORN SPLASH SHIELD	NOT INCLUDED	NOT REQUIRED	-
REAR HAND THROTTLE	NOT INCLUDED	REQUIRED	134.00
BATTERY TYPE	(2) DEKA 8D	(2) DEKA 8D	-
BATTERY JUMP START CONN	INCLUDED (REAR CONNECTION)	REQUIRED (FRONT & REAR CONNECTION)	95.00
WHEELCHAIR RAMP	LIFT-U LU18	LIFT-U LU18	-
HVAC MOTORS (TK)	BRUSHLESS	BRUSHLESS	-
HVAC COMPRESSOR (TK)	S391	S391	-

**PRICE VARIANCE**  
**11/11/2022**  
**TAHOE TRANSPORTATION DISTRICT, NV (PIGGYBACK STATE OF WASHINGTON RFP# 2020 06719-01)**  
**(2-4) 29' DIESEL LOW FLOOR BUS, SN: TBD**

ITEM	STATE OF WASHINGTON, WA	TAHOE TRANS DISTRICT, NV	VARIANCE
REFRIGERANT	R134A	R134A	-
REFRIGERANT PRESSURE DISPLAY	NOT INCLUDED	NOT REQUIRED	-
DRIVERS HEATER MOTORS	BRUSHLESS	BRUSHLESS	-
FRESH AIR MAKE-UP	NOT INCLUDED	NOT REQUIRED	-
AUXILIARY COOLANT HEATER	NOT INCLUDED	PROHEAT MODEL M50	2,796.00
FRONT STEP HEATER	NOT INCLUDED	REQUIRED	324.00
EXIT DOOR HEATER	NOT INCLUDED	NOT REQUIRED	-
UNDERSEAT HEATER	NOT INCLUDED	NOT REQUIRED	-
WARM WELCOME MATT	NOT INCLUDED	REAR DOOR	282.00
DASH FAN(S)	NOT INCLUDED	(1) DASH FAN	89.00
FRONT DOOR SENSITIVE EDGE	NOT INCLUDED	NOT REQUIRED	-
REAR DOOR	34" AIR OPEN/SPRING CLOSE	34" AIR OPEN/SPRING CLOSE	-
REAR DOOR CONTROLS	FULL DRIVER CONTROL	FULL DRIVER CONTROL	-
VAPOR ELECTRONIC DOOR CONTROL W/ BUTTONS	NOT INCLUDED	REQUIRED	785.00
EXTERIOR FRONT DOOR RELEASE	NOT INCLUDED	REQUIRED	162.00
ELECTRICAL EQUIPMENT CABINET	44" W/(2) FANS	33" W/(2) FANS	-
SS WHEELWELL STORAGE BOX (AFT ELECTRICAL BOX)	NOT INCLUDED	NOT REQUIRED	-
CS WHEELWELL STORAGE BOX	NOT INCLUDED	NOT REQUIRED	-
FRONT SS WHEELWELL PACKAGE RACK	NOT INCLUDED	NOT REQUIRED	-
PASSENGER INFO STATION	NOT INCLUDED	NOT REQUIRED	-
SCHEDULE RACKS	NOT INCLUDED	NOT REQUIRED	-
INTERIOR AD FRAMES	NOT INCLUDED	NOT REQUIRED	-
EXTERIOR AD FRAMES	NOT INCLUDED	NOT REQUIRED	-
PASSENGER SEATS	AMSECO INSIGHT W/ A.R.M, Q'STRAIT RESTRAINTS	AMSECO INSIGHT PRIME W/ Q'STRAIT RESTRAINTS & CLEARIDE ANTIMICROBIAL TREATMENT	3,469.00
REAR SEAT RISERS FOR FWD FACING SEATS	NOT INCLUDED	NOT REQUIRED	-
FRONT WHEELWELL VERTICAL STANCHIONS	NOT INCLUDED	NOT REQUIRED	-
DRIVERS SEAT	RECARO ERGO METRO W/ HEADREST & 2-PT BLACK BELT	USSC G2A HEATED W/ HEADREST & 3-PT BLACK BELT	1,876.00
SEAT BELT ALARM	NOT INCLUDED	NOT REQUIRED	-
SEAT CUSHION ALARM	NOT INCLUDED	NOT REQUIRED	-
SEAT ARMREST	NOT INCLUDED	NOT REQUIRED	-
PASSENGER SIGNALS	PULL CORDS	PULL CORDS	-
STOP REQUEST AT REAR DOOR STANCHION	NOT INCLUDED	REQUIRED	68.00
STOP REQUEST LAMP AT DASH	NOT INCLUDED	NOT REQUIRED	-
DRIVERS BARRIER	1-PC FLAT MELAMINE	1-PC FLAT MELAMINE	-
DRIVERS PROTECTION BARRIER	NOT INCLUDED	NOT REQUIRED	-
MODESTY PANEL FWD OF REAR DOOR	NOT INCLUDED	NOT REQUIRED	-
OVERHEAD GRAB STRAPS	NOT INCLUDED	(10) BLACK NYLON	250.00
STANCHIONS	YELLOW POWDER COATED	SSTL	-
PASSENGER WINDOWS	STD FRAME / UPPER TRANSOM	BONDED FRAME / UPPER TRANSOM	4,486.00
GLAZING GUARDS	NOT INCLUDED	3M FILM 4 LAYER	2,375.00
HEAD LAMPS	LED LOW & HIGH BEAMS	LED LOW & HIGH BEAMS	-

**PRICE VARIANCE**  
**11/11/2022**  
**TAHOE TRANSPORTATION DISTRICT, NV (PIGGYBACK STATE OF WASHINGTON RFP# 2020 06719-01)**  
**(2-4) 29' DIESEL LOW FLOOR BUS, SN: TBD**

ITEM	STATE OF WASHINGTON, WA	TAHOE TRANS DISTRICT, NV	VARIANCE
STOP/TAIL/TURN/BACK UP LAMPS	4" ROUND DIALIGHT LED	4" ROUND DIALIGHT LED	-
REAR CAP GRILLE LOWER CENTER STOP LAMPS	(2) 4" RED LED LAMPS	(2) 4" RED LED LAMPS	-
DITCH LAMP CURB SIDE FRONT	NOT INCLUDED	NOT REQUIRED	-
YIELD SIGN	NOT INCLUDED	NOT REQUIRED	-
BATTERY COMPARTMENT LAMPS	(1) LED 12" STRIP LAMP	(1) LED 12" STRIP LAMP	-
INTERIOR LAMPS	LED I/O CONTROLS	LED I/O CONTROLS	-
PLEASURE RADIO	NOT INCLUDED	NOT REQUIRED	-
2-WAY RADIO & ANTENNA	PRE-WIRE W/ANTENNA	MOTOROLA XPR 5550	3,165.00
PA SYSTEM/VOICE ANNUNCIATOR	STD REI	VIA- SYNCROMATICS SYSTEM	-
CAD / AVL ITS SYSTEM	NOT INCLUDED	SYNCROMATICS CAD/AVL ITS SYSTEM W/ IRIS 2-DOOR APC W/ INFOTAINMENT SYSTEM W/ 27" REI DISPLAY W/ SUNRISE LED INTERIOR SIGN	33,503.00
DRIVERS SPEAKER	NOT INCLUDED	NOT REQUIRED	-
HAND HELD MIC	INCLUDED	REQUIRED	-
BOOM MIC	INCLUDED	REQUIRED	-
HEATED FRONT GLAZING	NOT INCLUDED	REQUIRED	214.00
DESTINATION SIGNS - FRONT, CURBSIDE & REAR	TWIN VISION AMBER	LUMINATOR AMBER	-
FRONT RUN SIGN	NOT INCLUDED	NOT REQUIRED	-
FAREBOX	PRE-WIRE ONLY	PRE-WIRE ONLY	-
FAREBOX GUARD	INCLUDED	REQUIRED	-
CEILING MTD FAREBOX LAMP	NOT INCLUDED	NOT REQUIRED	-
TRANSFER CUTTER	NOT INCLUDED	NOT REQUIRED	-
PASSENGER COUNTER - MANUAL	NOT INCLUDED	NOT REQUIRED	-
FULL COMPOSITE FLOOR	NOT INCLUDED	REQUIRED	2,200.00
FLOORING MATERIAL	ALTRO	ALTRO	-
ROOF HATCHES	(1) REAR MANUAL	(2) FRONT & REAR MANUAL	317.00
EXTERIOR MIRRORS	8" X 8" 1-PC, NON-HEATED W/ REMOTE	9" X 11" 1-PC, W/ CONVEX HEATED W/ REMOTE	389.00
FIRE SUPPRESSION	AMEREX V-25	NOT REQUIRED	(2,099.00)
TRAFFIC LIGHT PREEMPTION	NOT INCLUDED	NOT REQUIRED	-
VIDEO SURVEILLANCE	NOT INCLUDED	ANGELTRAX 9-CAMERA SYSTEM W/ REAR CAMERA & MONITOR (PER TTD SPECS)	6,211.00
BACK UP CAMERA W/ DASH MOUNTED MONITOR	NOT INCLUDED	INCLUDED WITH ANGELTRAX VIDEO SYSTEM	-
BIKE RACK	SPORTWORKS MOUNTING BRACKETS ONLY	SPORTWORKS MOUNTING BRACKETS ONLY	-
BIKE RACK MIRROR	NOT INCLUDED	NOT REQUIRED	-
BIKE RACK DEPLOYED LAMP	NOT INCLUDED	REQUIRED	200.00
MEDICAL AID KIT	NOT INCLUDED	REQUIRED	69.00
BLOODBORN PATHOGEN KIT	NOT INCLUDED	NOT REQUIRED	-
BIO-HAZARD KIT	NOT INCLUDED	NOT REQUIRED	-
WHEEL CHOCKS (SET)	NOT INCLUDED	NOT REQUIRED	-
DRIVERS DASH GAUGES	NOT INCLUDED	NOT REQUIRED	-
12V POWER PORT AT DASH	NOT INCLUDED	NOT REQUIRED	-
CUP HOLDER	NOT INCLUDED	REQUIRED	35.00
WASTE CONTAINER	NOT INCLUDED	NOT REQUIRED	-
I/O PROGRAM MODULE	NOT INCLUDED	NOT REQUIRED	-
ADJUSTABLE PEDALS	NOT INCLUDED	REQUIRED	1,130.00
EXTERIOR PAINT	1-COLOR	1-COLOR	-

**PRICE VARIANCE**  
**11/11/2022**  
**TAHOE TRANSPORTATION DISTRICT, NV (PIGGYBACK STATE OF WASHINGTON RFP# 2020 06719-01)**  
**(2-4) 29' DIESEL LOW FLOOR BUS, SN: TBD**

ITEM	STATE OF WASHINGTON, WA	TAHOE TRANS DISTRICT, NV	VARIANCE
CLEAR COAT	NOT INCLUDED	NOT REQUIRED	-
EXTERIOR GRAPHICS	BUS NUMBERS ONLY	TAHOE TRANSPORTATION DISTRICT CUSTOM GRAPHICS (BUDGETARY)	5,000.00
ROOF NUMBERS	INCLUDED	NOT REQUIRED	(75.00)
EXT WARRANTY (BASIC BUS)	24 MONTHS / 100,000 MILES	24 MONTHS / 100,000 MILES	-
EXT WARRANTY (STRUCTURAL INTEGRITY CORROSION)	144 MONTHS / 500,000 MILES	144 MONTHS / 500,000 MILES	-
EXT WARRANTY (ENGINE L9)	24 MONTHS / UNL MILES	24 MONTHS / UNL MILES	-
EXT WARRANTY (TRANSMISSION - ALLISON)	60 MONTHS / 300,000 MILES	60 MONTHS / 300,000 MILES	-
WARRANTY (ALL OTHERS)	BASE COVERAGE PER CONTRACT	BASE COVERAGE PER CONTRACT	-
TRAINING	PER WASHINGTON CONTRACT	PER WASHINGTON CONTRACT	-
TOTAL TAHOE TRANSPORTATION DISTRICT, NV VARIANCES			76,535.00
STATE OF WASHINGTON, WA 29' LOW FLOOR BASE UNIT PRICE (APRIL 2021)			404,637.00
DELIVERY			500.00
TAHOE TRANSPORTATION DISTRICT, NV 29' LOW FLOOR BASE UNIT PRICE			481,672.00
PPI 1413 ADJUSTMENT PER WA STATE CONTRACT AMENDMENT #1= (11.78%)			56,741.00
TAHOE TRANSPORTATION DISTRICT, NV 29' LOW FLOOR BASE TAXABLE UNIT PRICE			538,413.00
SPARE / TOOLING BUDGET			-
<b>TAHOE TRANSPORTATION DISTRICT, NV 29' LOW FLOOR CURRENT TAXED PRICE (11/11/2022)</b>			<b>538,413.00</b>

**OPTIONS NOT INCLUDED IN PRICE ABOVE**

ELECTRIC OPERATED DOOR MOTORS IN PLACE OF AIR OPERATED DOOR MOTORS	7,857.00
BRT PLUS EXTERIOR STYLING PACKAGE (BRT FRONT & REAR CAPS W/ CONTINUOUS ROOF LINE)	18,950.00
BRT EXTERIOR STYLING PACKAGE (BRT FRONT & REAR CAPS)	13,950.00
BRT EXTERIOR STYLING PACKAGE (BRT FRONT CAP ONLY)	9,790.00
BRT EXTERIOR STYLING PACKAGE (FRONT & REAR ROOF FAIRINGS 1250 EACH)	2,500.00
CHANGE FROM LUMINATOR AMBER (FRONT, CURBSIDE & REAR SIGNS) TO LUMINATOR WHITE SIGNS	4,586.00
SET OF MULTIPLEXING DIAGNOSTIC TOOLS PER WASHINGTON CONTRACT	8,893.00
LUMINATOR USB PROGRAMING SOFTWARE PER WASHINGTON CONTRACT	414.00
CUMMINS TUNE UP KIT PER WASHINGTON CONTRACT	7,580.00
SET OF HOIST ADAPTERS PER WASHINGTON CONTRACT	3,883.00

CONFIDENTIAL

This pricing information is intended only for the personal and confidential use of the recipient(s) to whom it was originally sent. If you are not an intended recipient of this information or an agent responsible for delivering it to an intended recipient, you are hereby notified that you have received this information in error, and that any review, dissemination, distribution, or copying of this message is strictly prohibited.

REV	DATE	DESCRIPTION	BY
1	08/25/20	RELEASED FOR PRODUCTION	J. SATARE

REV	DATE	DESCRIPTION	BY
2	08/25/20	RELEASED FOR PRODUCTION	J. SATARE

NOTES:

1. TO MAXIMIZE OCCUPANT CRASH PROTECTION AND REDUCE THE POTENTIAL FOR SIGNIFICANT INJURY TO PASSENGERS SEATED IN THE FIRST FORWARD FACING SEATS IMMEDIATELY REARWARD OF THE ADA AREA, GILIG REQUIRES EITHER: 1.1 THE PLACEMENT OF A BARRIER FORWARD OF THESE SEATS, 1.2 USE OF A GRAB/STANCHION POLE FOR THE AISLE SEAT AND WALL MOUNTED GRAB HANDLE FOR THE OUTBOARD SEAT OR 1.3 SEAT BELTS ON BOTH THESE SEATS.

2. ALL DIMENSIONS ARE IN INCHES.

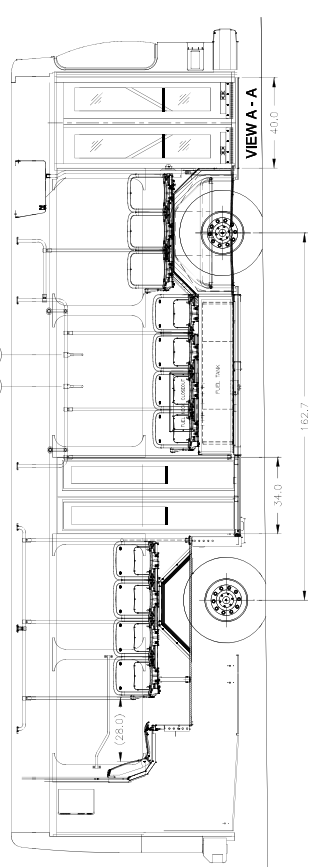
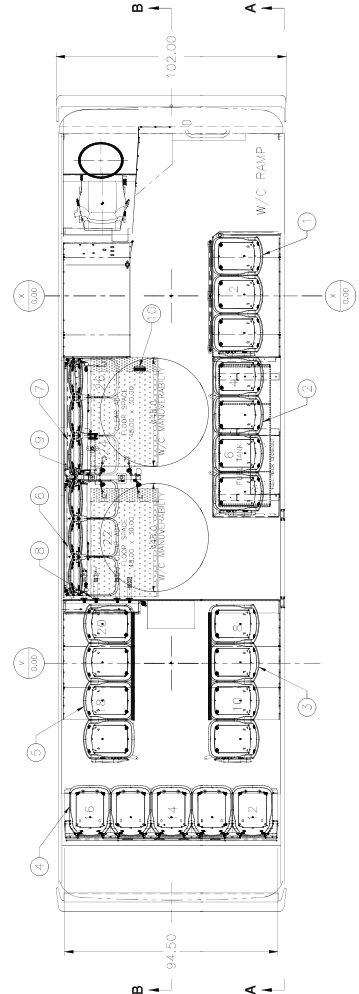
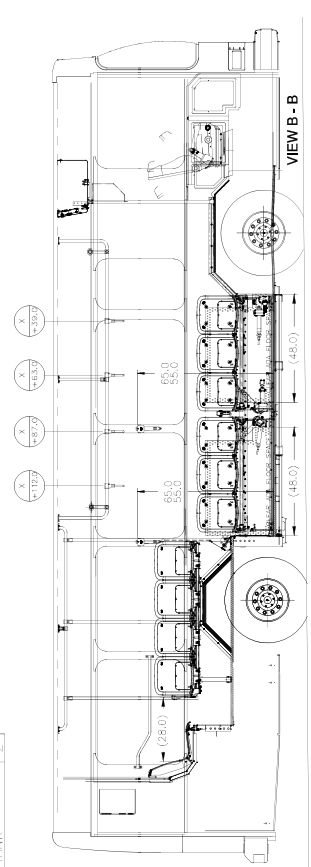
3. FLOORING LAYOUT: SEE FL-67172R006 (MOH, FULL COMPOSITE)

4. THIS DRAWING IS TO BE USED FOR SEAT INSTALLATION. ALL OTHER GRAPHICS ARE SHOWN FOR REFERENCE ONLY. SEE BOM/PAINT LAYOUT FOR EXTERIOR GRAPHICS AND GLAZING. FOR APPLICABLE O/H RAILS, TRANSMISSION HATCH AND STANCHIONS, RACKS AND HANDLES ON WHEEL WELL SEE BOM/MEETING NOTES.

SEAT AND RESTRAINT NOTES:

10. SEATS & RESTRAINT BELTS MUST MEET FMVSS 209 & 302 STANDARDS.

11. W/C BELTS AND RETRACTORS: SEE SPEC SHEET, ALSO AFFECTS REMOTE BELT RELEASE TYPE IF REQUIRED  
 Q STRAIN = Q' STRAIN PULL HANDLE LEVER, W/ 30.0 CABLE FOR OPTION P  
 A - SURE-LOK = SURE-LOK DUAL AUTO LOK (NOT AVAILABLE FOR OPTION P)  
 B - SURE-LOK = SURE-LOK DUAL AUTO LOK (NOT AVAILABLE FOR OPTION P)  
 12. ALL SEATS WITH T-PEDESTALS SHALL HAVE AN OPEN CHANNEL DESIGN. SEATS WITH DIMENSION E=6.12 SHALL HAVE 3.0 LONG MOUNTING SLOTS.  
 REF: FOR SEAT SPECIFICATION OPTIONS AND OTHER SEAT DETAILS NOT SHOWN, SEE PURCHASING ORDER SPECIFICATION SHEET.



ITEM NUMBER	VENDOR PART NUMBER	DESCRIPTION
10		QPT A2: FLOOR POCKET
9		QPT E: PIVOTING ARM W/ LOCK-DOWN PIN
8		QPT P: (A) D-RING MID BELT ASSEMBLY, SEE NOTE 11
7		W/C T-P-UP: T-P-UP, T-ARMREST, W/C RESTRAINTS ON TMD LEG
6		W/C T-P-UP: T-P-UP, T-ARMREST, W/C RESTRAINTS ON TMD LEG
5		2 AFT ARMREST, E=6.12
4		2 AFT ARMREST, E=6.12
3		2 AFT ARMREST, E=6.12
2		2 AFT ARMREST, OVER FUEL TANK
1		1 AFT ARMREST

NOTES AND COMMENTS

SIGNATURE OR THIS DRAWING INDICATES CUSTOMER'S APPROVAL OF LAYOUT AND AGREEMENT THAT SAME IS FOR INFORMATION OF CUSTOMER'S OPERATIONS. ONCE SIGNED, THIS DRAWING BECOMES A PART OF CONTRACT # \_\_\_\_\_  
 PURCHASE ORDER # \_\_\_\_\_  
 SIGNED BY: \_\_\_\_\_  
 ACTING ON BEHALF OF AND WITH THE AUTHORITY OF \_\_\_\_\_

DATE: 06/08/20  
 BY: J. SATARE  
 DATE: 08/25/20

GILIG LIVERMORE, CA

REV	DESCRIPTION	DATE
D	DB 157,000	
B	DB 157,009	
A	DB 152,003	
A	DB 152,003	
A	DB 152,000	
D	DB 152,001	

AMERICAN SEATING CO.  
 PASSENGER SEAT SUPPLIER:  
 INSIGHT 18.0 WIDE FWD FACING  
 INSIGHT 17.0 WIDE AISLE FACING

SEE PRODUCTION BOM

DESCRIPTION: PASSENGER SEAT  
 DB NUMBER: DB 157,000  
 UPPER SECTION: DB 157,009  
 LOWER SECTION: DB 152,003  
 W/C RESTRAINT OPTION: DB 152,003  
 ADA CLEAR FLOOR SPACE: DB 152,000  
 SEAT DIMENSIONAL SPEC: DB 152,001

SCALE: 1:1  
 1:51

GILIG LIVERMORE, CA  
 KIT & DIAGRAM, SEAT LF2010 29'-11" X 102"  
 HAMPTON ROADS, VA  
 SL-66775-94052

MEMORANDUM

Date: December 1, 2022

To: Tahoe Transportation District (TTD) Board of Directors

From: TTD Staff, Danielle Hughes – Capital Program Manager

Subject: Review and Accept the Nevada State Route 28 Corridor Monitoring Report Related to the East Shore Trailhead Operations and Paid Parking Pilot for 2021 - Park Tahoe

---

**Action Requested:**

It is requested the Board review and accept the 2021 Nevada State Route 28 (SR 28) Corridor Monitoring Report (Attachment A).

**Fiscal Analysis:**

All expenditures associated with this item for the fiscal year are in the approved FY23 budget. Current expenditures associated with the continued monitoring of the SR 28 Corridor and operations of both the parking meter and non-compliance systems were funded through the Point of Sale and Non-Compliance Programs.

**Work Program Impact:**

All work associated with this effort is captured under respective elements of the approved FY23 work program, with corresponding allotted staff time.

The work associated with this item aligns with Strategic Goal 1:

- SG-1: Improve TTD standing, networks and partnerships to lead regional, multi-modal transportation.
- Parking management pilot development with partners for regional application

**Background:**

Development of the SR 28 Corridor Parking Management Plan (Parking Plan) was completed under the Value Pricing Pilot Program (VPPP) grant in March 2019 and implementation of the Park Tahoe Program Pilot for related parking began collecting meter revenue at the parking lots on July 27, 2020. The VPPP was intended to demonstrate whether, and to what extent, roadway congestion may be reduced through application of congestion pricing strategies, and the magnitude of the impact of such strategies on driver behavior, including mode shift, carpooling, vehicle miles traveled, traffic volumes, transit ridership, air quality and resulting

availability of funds for transportation programs.

As part of the SR 28 Corridor Management Plan and project implementation and an Interlocal Agreement between the 13 partner agencies, the Corridor Management Team (CMT) meets monthly to discuss ongoing operations and maintenance adaptive strategies and makes recommendations to the TTD Board. The organizations represented on the CMT are TTD, Nevada Department of Transportation, Nevada Division of State Lands, Nevada Division of State Parks, Lake Tahoe Basin Management Unit of the US Forest Service, Washoe County Sheriff, Nevada State Police (formerly Nevada Department of Public Safety-Highway Patrol), Washoe County, Incline Village General Improvement District, Carson City, Douglas County, and Tahoe Regional Planning Agency. It was established to outline roles and responsibilities to operate and maintain the SR 28 Corridor improvements and prioritize the revenue investments, including annual trash and restrooms, supporting maintenance such as sealing and striping, and assuring continued operations of the East Shore Express (ESE), which assists in managing this high-demand recreation destination corridor. The ESE benefits public safety by replacing unsafe parking access with transit and providing shared public safety and transit facilities along the corridor, such as the Hidden Beach stop. This also benefits Nevada State Parks through providing appropriate access points along the shorelines of Sand Harbor and managing the beach demand.

**Discussion:**

The report, the second annual SR 28 Monitoring Report, provides an analysis of 2021 parking management data, trail use data, visitor survey data and transit access information. It provides recommendations for continued success in the parking management program and in adaptively managing the recreation travel demand along the SR 28 East Shore Corridor. The reporting process continues to refine the data collection, analysis approach, and system adjustments to establish trends within the corridor, providing year over year comparisons and repeatable and substantive information needed by decision makers. The report focuses on the following Park Tahoe performance measures to meet the goals of the program:

- Flatten Peak Hour Demand
- Turnover Rate
- Duration
- Carpooling
- Transit to Trails
- Affordable, Quality Visitor Experience
- Revenue and Expense Data
- Ambassador Program
- Hardware and Software Review

TTD resumed collecting meter revenue at the parking lots for the 2021 season on March 15, 2021. The non-compliance program began operations on June 28, 2021, with continued system integrations ongoing. The program approach establishes a financial system that tracks the metered parking system and the non-compliance system separately and allows for a roll up for a total picture of the Park Tahoe Parking Management Program. As is often the case, variability in visitor demand and outside pressures on the system highlight the need for continued adaptation to manage the multi-modal transportation system for recreation access. Visitation and revenues in 2021 were impacted by three major fires in and around Lake Tahoe, which drove visitation



and revenues down due to smoke, eventual evacuations and closures of beaches and the backcountry.

### Conclusion

The Park Tahoe Parking Management Program has been successful at meeting the initial prioritized investments and establishing a rainy-day fund for infrastructure preservation, such as the trail, parking lots, and transit.

### Next Targeted Parking Management Implementation Strategies

The CMT agreed to the following for the parking management implementation strategies adaptive steps for 2022:

- Implement red thermoplastic “Bus Only” pavement signage at the Hidden Beach transit pullout to reduce the congestion and illegal unloading of passenger vehicles.
- Maintain existing meter and non-compliance rates and on and off dates through summer 2022
- Evaluate one complete year of non-compliance operating data in order to analyze estimated cost per notice and understand if program costs are recovered, including revenue loss from meters
- Establish a minimum reasonable net revenue target of \$200,000 annually to cover basic infrastructure preservation
- Identify legislative changes to clarify TTD’s authority to enforce paid parking to provide cross-jurisdictional continuity across partnering jurisdictions in the corridor
- Continue to develop the infrastructure for IT technology along the corridor to provide visitors a better experience through technology improvements, such as pay by text, real-time parking availability, in-vehicle payment options, and improve operation efficiencies through LPR and other technology customization

TTD staff will continue to report on the annual operating and budgetary recommendations as the regional Park Tahoe Program adapts and expands.

### Additional Information:

If you have any questions or comments regarding this item, please contact Danielle Hughes at (775) 557-4901 or [dhughes@tahoetransportation.org](mailto:dhughes@tahoetransportation.org).

### Attachment:

- A. State Route 28 Corridor Monitoring Report



# STATE ROUTE 28 EAST SHORE CORRIDOR MANAGEMENT MONITORING REPORT- 2021

Prepared for:

Tahoe Transportation District Board of Directors  
SR 28 Corridor Management Team

September 2022

Prepared by:

Danielle Hughes, Capital Program Mgr.  
Tahoe Transportation District  
PO Box 499  
Zephyr Cove, NV 89448

Karen Mullen, Consultant  
Karen Mullen-Ehly, Inc.







## *State Route 28 Corridor Management 2021 Monitoring Report Executive Summary*

---

The State Route 28 (SR 28) Corridor Management Team (CMT), comprised of 13 operating agencies within the corridor, recognizes that no one agency can do it alone, that there is a need to leverage both human resources and financial resources in these multi-jurisdictional corridors. They continued to collaborate and adaptively manage the corridor, prioritizing reinvestments and addressing challenges, while achieving success in the program goals of improving safety, protecting the Lake, enhancing the visitor experience, expanding transportation choices and promoting economic vitality.

The 2021 season (March 1- November 30) was marred by a number of wildfires surrounding and within the basin, which not only impacted visitor use, but program revenues as well. On a positive note, it demonstrated the CMTs ability to work cross jurisdictionally on SR 28 during Basin-wide recreation facility closures and Tahoe Transportation District's ability to shift transit buses from providing normal transit services to evacuation and re-entry mode for 485 residents and visitors that lacked transportation.



### Program Goal Successes

#### Improving Safety and Protecting the Lake

In 2021, the CMT obtained a Federal Highway Administration variance to test, the first in the State and in the Basin, red thermoplastic “Bus Only” pavement signage at the Hidden Beach transit pullout to reduce the congestion and illegal unloading of passenger vehicles.



TTD began the license plate-based non-compliance phase of the Park Tahoe Parking Management Program and issued 933 notices of non-payment, a non-compliant rate of two percent, well below national standards of five to seven percent. The program uses civil action to gain compliance so that court system is not impacted. Parking enforcement enhances safety through proper management of parking facilities that facilitate keeping the travel lanes, driveways, and emergency access clear.

2021 Meter Transactions	Payment of Notices
39,057	94% within 30 days

**Promoting Economic Vitality**

The three-mile segment of the Tahoe East Shore trail hosts over approximately 200,000 bike and pedestrian users annually. It has demonstrated that this multimodal approach can provide a safe alternative to driving and stimulate economic benefits to local businesses, such as Tunnel Creek Café, Flume Trail Bikes, and other vendors. The CMT is developing policies for existing special events to further stimulate economic benefits, balance demand, and provide multi-jurisdictional coordination.

Other factors that can assist in reducing congestion, such as encouraging carpooling, riding transit, and parking turnover, have all been encouraged through the Park Tahoe System of demand based pricing by charging higher rates during specific peak hours, days, months and holiday periods to encourage the visitor to change their travel behavior. Additional real-time information on parking availability and wayfinding technology is recommended by the CMT to continue to improve the systemwide approach.

**Enhancing the Visitor Experience and Expanding Transportation Choices**

Reducing congestion through safe parking and improved turnover at metered spaces, along with messaging to Come Early, Come Late, Pay a Lower Rate helps change the behavior and improves the experience of the traditional Tahoe visitor. Understanding who our visitors are and how they access their recreation destinations and providing alternative modes of travel to access their recreation destination through transit and trails distributes the demand for Tahoe’s most popular destinations. The 2020 and 2021 distribution by transactions and duration of stay is presented in the following charts.

Primary Destination	2020	2021
Walking/Biking Trail	66%	53%
Beach/Cove/Shoreline	27%	27%
Backcountry	3%	15%
Restaurant/Bike Shop	4%	5%

Duration of Stay	2020	2021
1 hour or less	20%	23%
2 hours or less	32%	30%
3 hours or less	27%	25%
4 hours or less	13%	12%
5 hours or less	5%	6%
6 hours or less	2%	2%
More than 6 hours	1%	2%



Number of Visits	2020	2021
First time	24%	33%
Once per year	20%	19%
2-9 times per year	33%	29%
10-19 times per year	11%	6%
20+ times per year	12%	13%

Distribution of Transactions by Rates - 2021	
Paid \$1 or less	16%
Non-Peak: 9:00 - 11:00 a.m.	27%
Peak: 11:00 a.m. - 3:00 p.m.	47%
Non-Peak: 3:00 p.m. - 5:00 p.m.	10%

People per Car	Average Peak Turnover	4th of July Turnover	Transit Ridership
3.12	2.98	3.40	*

\* ESE did not operate in 2020-2021, however TART and TART Connect (2021) were available to access the trailhead.

### Collaborative Policy Approach and Adaptive Management

The CMT meets monthly and continues to adaptively manage the SR 28 Corridor. The following recommended policy improvements include:

#### Policy Issue

- There is a need to support legislative changes to clarify TTD’s authority to manage and enforce parking fees across jurisdictional boundaries to allow integration, where agreed upon, into one cohesive visitor friendly Park Tahoe parking management system.
- Transit services are critical to the reduction of corridor congestion, but the lack of dedicated funding sources make it difficult to maintain and expand the service along the corridor. CMT supports efforts to shift the recreation demand to transit and develop sustainable funding solutions.
- The corridor’s shoulder no parking is currently enforced under Nevada Revised Statutes (NRS) motor vehicle violations. Beginning in 2023, this type of violation will move to a civil action that the CMT is working collaboratively to provide guidance for the corridor.

#### Adaptive Management

Continue to explore new technologies that allow the visitor to know when and where to park in real time and improve back-office data gathering.

The **SR 28 Corridor Management Team** consists of the following partnering agencies who operate under the SR 28 Corridor Operation & Maintenance Interlocal Agreement:

- Tahoe Transportation District
- Tahoe Regional Planning Agency
- Federal Highway Administration
- U.S. Forest Service
- Nevada Division of State Parks
- Incline Village General Improvement District
- Nevada Department of Transportation
- Carson City Regional Transportation Commission
- County of Douglas
- County of Washoe
- Washoe Tribe of Nevada and California
- State of Nevada, Division of State Lands
- Nevada Highway Patrol



## Table of Contents

---

Introduction .....	1
Monitoring the SR 28 Corridor and Park Tahoe Program .....	6
Visitation, Revenue and Expenses.....	7
Flatten Peak Hour Demand.....	8
Turnover Rate.....	9
Duration (Using Meter Transaction Data) .....	11
Carpooling.....	11
Affordable, Quality Visitor Experience.....	12
Transit to Trails.....	15
Revenue and Expense Data .....	17
Ambassador Program .....	20
Hardware and Software Review.....	20
<b>Conclusion and Recommendations .....</b>	<b>22</b>
Policy Issue Recommendations .....	22
Adaptive Management Recommendations.....	22



## Introduction

---

This report, the second annual State Route 28 (SR 28) monitoring report, provides an analysis of 2021 parking management data, trail use data, visitor survey data and transit access information. It provides recommendations for continued success in the parking management program and in adaptively managing the recreation travel demand along the SR 28 East Shore Corridor. This report continues to analyze and refine the data collection and system adjustments to establish trends within the corridor, providing year over year comparisons and repeatable and substantive information needed by decision makers.

Overall, the success of the program of projects along the SR 28 Corridor is due in large part to the ongoing SR 28 Corridor Management Team (CMT) monthly meetings. The annual monitoring reports assist the 13 partner agencies (Appendix A) of the CMT in the overall management, operations, and maintenance of the SR 28 Corridor, as established by the [SR 28 National Scenic Byway Corridor Management Plan](#) (CMP), the [SR 28 Parking Management Plan](#) (Parking Plan), and the SR 28 Corridor Operations and Maintenance Interlocal Agreement. The CMT's continued willingness to think beyond jurisdictional boundaries, tackle challenging policies, prioritize investments, and adaptively manage operational issues through corrective actions provides a sustainable means for successful expansion of the multi-modal system to enrich recreation access.

The CMT partnering agencies each have their individual agency metric priorities; for example, safety, crash reduction, greenhouse gasses, vehicle miles traveled (VMT), recreation capacity, natural and operational resource capacities, and other priorities that are likely to shift over time. The challenge for the CMT over the next several years will be to refine the program in a way that allows for efficient and effective data collection and analysis to evaluate and provide adaptive solutions that assures the financial and operational sustainability for the program, while continuing to provide an excellent recreation experience, and assist the CMT with parking lot user information as the parking program expands.

The CMT recognizes that no one agency can do it alone, that there is a need to leverage both human resources and financial resources in these multi-jurisdictional corridor solutions. Utilizing data driven decisions has proven to be invaluable in analyzing safety, congestion management, infrastructure improvements, along with a parking management system that aims to distribute demand and improve the visitor's experience. The series of demonstration projects along the SR 28 Corridor included safety improvements, no parking zones on the highway, the Tahoe East Shore Trail, transit, and a parking management program and are providing positive effects on the SR 28 Corridor.





The CMT continues to adaptively manage these corridor improvements and has addressed several challenges this year and achieved the following accomplishments:

### 1. Safety

The Tahoe Transportation District (TTD), in partnership with the Nevada Division of State Parks (NDSP) and Nevada Department of Transportation (NDOT), obtained a Federal Highway Administration variance to test the effectiveness of applying red thermoplastic Bus Only signage on the pavement at the Hidden Beach transit pullout. Cities in other states are already testing the signage to maintain open transit lanes and pullouts, but this is a first in Nevada, and potentially nationally, for a rural recreation destination. The goal is to maintain an open transit lane/pullout, reducing the stopping or unloading of passenger vehicles at beach access points, trailheads, or scenic areas, and reduce the number of tickets issued by law enforcement annually<sup>1</sup>.



### 2. Parking Management

The enforcement phase of the Park Tahoe Parking Management System obtained a 94% payment rate by non-compliant parkers within the first 30 days after the issuance of a notice of non-compliance. The Park Tahoe program attained its goal of continuing to pay for the annual operation and maintenance and to set aside funds for infrastructure preservation, such as the resealing and striping of the parking areas scheduled for fall 2022.

### 3. Operations

The CMT's coordinated decision making and information sharing has been critical for consistent SR 28 Corridor policies and procedures. The CMT submits an annual budget for operations and infrastructure preservation, as well as continue to coordinate with various agencies during SR 28 construction activities, incidents, and emergencies, such as the Caldor Fire closures, and assure that representatives disseminate information within their agencies.

### 4. Monitoring

The monitoring of transaction data continues to be refined, working with the vendors to provide specific customized back-office information for a more sustainable approach to data collection. Three additional bike/ped counters were purchased to assist survey crews in data collection, however, a supply chain issue for batteries made in Canada disrupted the 2021 bike/pedestrian counts and total visitation was estimated through parking meter data and survey information.

<sup>1</sup> In 2021, the Nevada Highway Patrol issued over 92 tickets along the SR 28 corridor.

### Three Documents Inform CMT Decisions

The three documents listed below provide the background for the CMT in recognizing historical data points and guiding the team with goals and objectives, project priorities and monitoring metrics, and long-term operations and maintenance responsibilities. The primary informative goals are listed for the three plans.

- SR 28 National Scenic Byway Corridor Management Plan (CMP)
- SR 28 Parking Management (Parking Plan)
- SR 28 Operations & Maintenance Interlocal Agreement

#### SR 28 National Scenic Byway Corridor Management Plan (CMP)

The CMP noted that SR 28 is a two-lane, mountainside highway and is the only access route for over one million recreating visitors and 2.6 million-plus vehicles per year. The area's sensitive resources have suffered due to a lack of coordinated solutions for safer, adequate access to a variety of recreation experiences. In response, the TTD partnered with 12 agencies in 2013 to develop the CMP (The signature page of the commitments can be found in Appendix A). The plan provides for highway safety improvements, off-highway parking, transit stops, Tahoe East Shore Trail connectivity, and defined the need for a coordinated multi-jurisdictional approach to corridor operations.

The goals of the CMP are:

- *Improve safety* by designing for fewer motor vehicle accidents by providing alternative pedestrian and bicyclist access.
- *Expand transportation choices* by encouraging transit, walking, bicycling and connecting parking to both transit and trails. Provide park-n-ride lots with transit connections through East Shore Express (ESE) and Tahoe Area Rapid Transit (TART) to trails and recreation destinations.
- *Enhance the visitor experience* while managing capacity and enhancing recreation alternatives through multi-modal solutions.
- *Protect the Lake* by reducing erosion with appropriate parking, trails and access. Ensure water quality and habitat protection by reducing fine sediments that reach the Lake and providing well-defined trail and signage information.
- *Promote economic vitality* by encouraging collaboration, installing broadband, and establishing private public partnerships.

See Figure 1 on page 5 of the CMP Recommendation Map.



### SR 28 Parking Management Plan (Parking Plan)

The Parking Plan, the result of the Federal Highways Administration (FHWA) Value Pricing Pilot Program (VPPP) to develop a pilot project for congestion pricing. The plan presents an overview of parking pricing scenarios, locations, goals, outreach, and staffing approach. The Parking Plan was presented to the TTD Board at their December 2018 meeting and parking pricing scenarios were approved by the Board of Directors at the April 2019 meeting.

The Parking Plan initiated the Park Tahoe program, which provides the specific program rollout aimed at reducing congestion, assisting with parking turnover at peak times, shifting demand and distributing the recreationists along this highly congested corridor in order to positively impact safety and the environment in the Tahoe Basin, while balancing community and visitor needs. It also provides the CMT a revenue source to assist in the operations and maintenance of the corridor, critical to long-term success. This year, the non-compliance program of the Park Tahoe program was initiated, which increased parking payment compliance in the parking lots.

The Park Tahoe program provides a demand-based pricing strategy by using higher prices during busier periods and lower prices during non-peak periods. This strategy helps to distribute visitor access, along with encouraging a change in travel choices to transit and carpooling; with the limited parking spaces, increase parking turnover; and assist in providing sustainable maintenance and operations funds for the Tahoe East Shore Trail, parking lots, and if available, assist with transit funding. The SR 28 Parking Management Plan has three distinct goals:

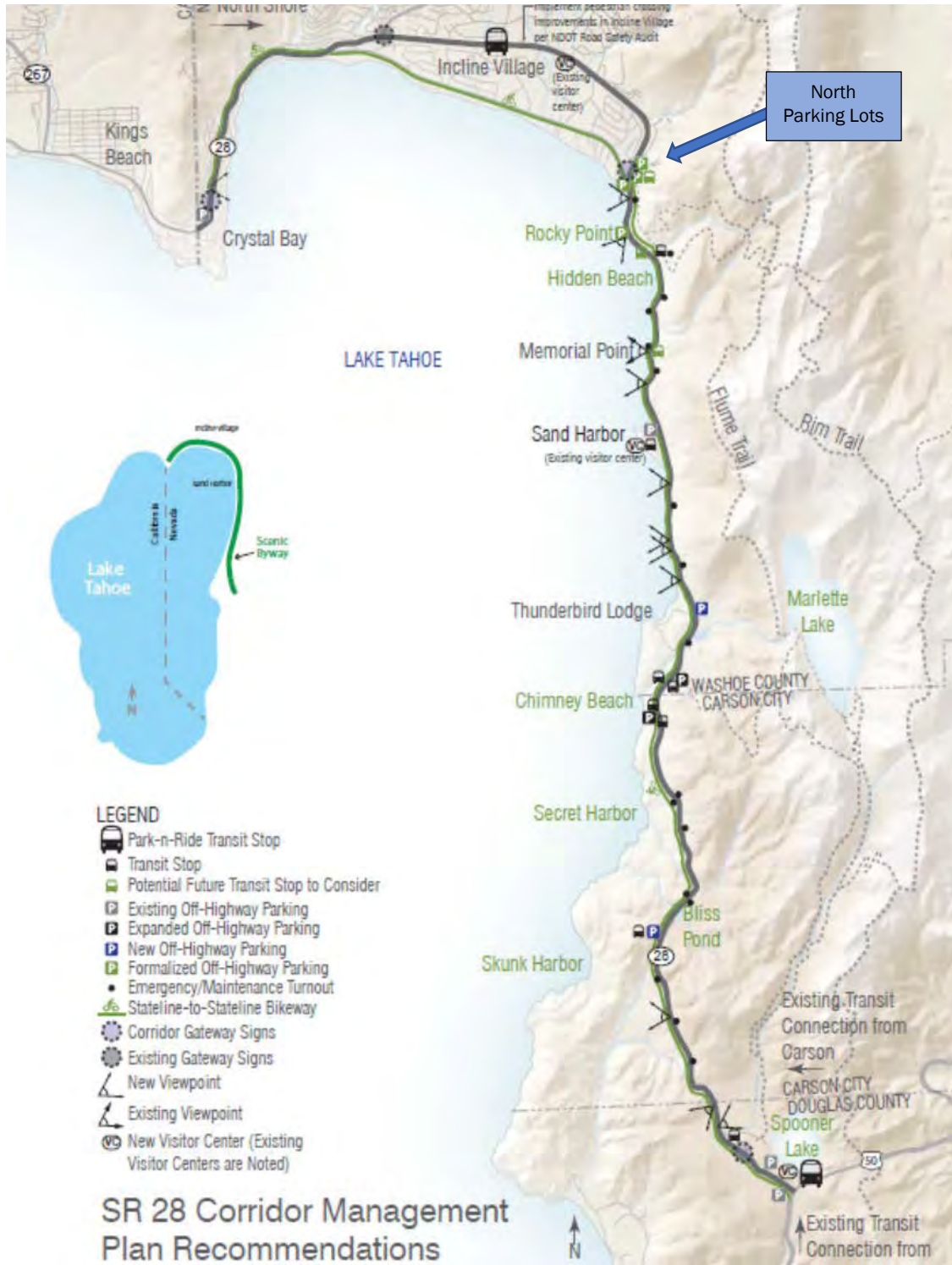
- Manage parking to reduce congestion, provide safe parking and encourage use of other travel modes.
- Create an integrated parking system that is adaptable and financially sustainable.
- Improve the user experience and enhance access.

This Park Tahoe program provides crucial data for monitoring visitor patterns, provides for data-based decisions, and is leading the project partners to an adaptive approach to operations with real-time parking management data.

### **SR 28 O & M Interlocal Agreement Park Tahoe Funding Goals (in priority order)**

1. Pay for the administration and operation of the parking program.
2. Provide revenue that will fund the annual operations and maintenance of the Tahoe East Shore Trail and the associated parking.
3. Provide revenue for capital infrastructure preservation of the trail and associated parking.
4. Provide matching revenue for transit services.

Figure 1



## Monitoring the SR 28 Corridor and Park Tahoe Program

Currently, the SR 28 corridor, an approximately three-mile segment from Incline Village to Lake Tahoe Nevada State Park-Sand Harbor, includes the Tahoe East Shore Trail, Flume Trail, Incline Flume Trail, Incline Village bike path system, TART and ESE transit service, and 90 parking spaces across three lots located near Ponderosa Ranch Road and SR 28.

As part of the CMP development process, it was proposed that the daily average peak demand of 252 highway shoulder parked cars near Sand Harbor's entrance should be intercepted at a park-n-ride, with those visitors then accessing the corridor by transit and another 200 highway shoulder parked cars north of Sand Harbor to Incline Village be relocated to off-highway parking or to legal organized parking zones. This combined shoulder parking resulted in 1,538 people walking on the highway daily on average peak demand days in this segment. Since the approval of the CMP, the Incline Flume Trail was improved and some local businesses expanded to serve visitors at the trails, which has increased the need for additional parking over the original projections in the CMP. TTD is currently working on a grant award contract to design and construct additional parking spaces adjacent to the existing Ponderosa Ranch Road parking and organize parking at Rocky Point.

The first monitoring report (2020) provided a summary of the Park Tahoe Parking Management Program findings to FHWA to meet the VPPP grant requirements. The findings were used to establish a multi-jurisdictional analysis of recreation travel demand and beach capacity by utilizing the parking revenue data, bike and pedestrian trail counters, with other data sources to establish data baseline information, and identify trends and outliers in order to provide recommended adjustments. TTD's Board of Directors accepted the [monitoring report](#) at their December 2020 meeting.

This 2021 SR 28 Corridor Management Monitoring Report builds from the plans and prior monitoring report to support an adaptive approach to management. This report includes:

- The goals for the SR 28 corridor, along with the strategies and performance of the Park Tahoe parking management system.
- Provides a synopsis of findings with comparative analysis, when possible, to make data driven decisions to prioritize reinvestment and enhance visitor experience.
- Identifies data gaps and provides steps for improvements in the corridor.

It is expected that today's datasets will continue to evolve as information technology improves and the trend analysis is built. As more information is collected, infrastructure expanded, and visitor patterns shift, the report will support an adaptive management approach.



## Visitation, Revenue and Expenses

As is often the case, variability in visitor demand and outside pressures on the system highlight the need for continued adaptation to manage the multi-modal transportation system for recreation access. Visitation and revenues in 2021 were impacted by three major fires in and around Lake Tahoe, which drove visitation and revenues down due to smoke, eventual evacuations and closures of beaches and the backcountry. The Tamarack fire began on July 4 and burned 68,637 acres. The Dixie fire complex (burned 963,309 acres), which began July 13 to the north of Tahoe, heavily impacted the Lake with smoke. The Caldor Fire began on August 14, burned 221,835 acres and required the closures of Hwy 50 and beach and backcountry areas Basin-wide for two weeks during August. Data collection, baseline data trends and outcomes of this report were impacted by those closures. Covid-19 continues to affect travel and social behavior, where more people still seek the open outdoor experience for exercise and to regenerate their spirits.

The initial popularity of the Tahoe East Shore Trail led to approximately 430,000 bike and pedestrian trips (i.e., one trip out plus one return trip back) from July 1, 2019 through June 30, 2020, with 30% of the trips on bicycles and 70% pedestrians. In 2021, bike and pedestrian trips are estimated at 408,500 trips, an approximate 5% drop due to the aforementioned fires. The 2021 trips are estimated due to the lack of bike/ped counters as a result of a supply chain issue delaying a battery replacement order.

This report refines the reporting periods for ease of data collection and uses a fiscal year over year in monitoring revenues and expenses from July 1 through June 30. The financial information of the report for 2021 is actuals for FY 21/22 as of August 25. The audited financials, which include the parking program, are submitted annually to the TTD Board in December.

All other data is gathered using the seasonal operation period of March 1 through November 30 to provide trends for the full season of operations. This report summarizes the findings for the CMT using data from the parking management program, visitor exit surveys, bicycle and pedestrian counters, and observations from Nevada State Parks, Washoe County, TTD staff, and a consultant.

The report focuses on the following Park Tahoe performance measures:

- Flatten Peak Hour Demand
- Turnover Rate
- Duration
- Carpooling
- Affordable, Quality Visitor Experience
- Transit to Trails
- Revenue and Expense Data
- Ambassador Program
- Hardware and Software Review



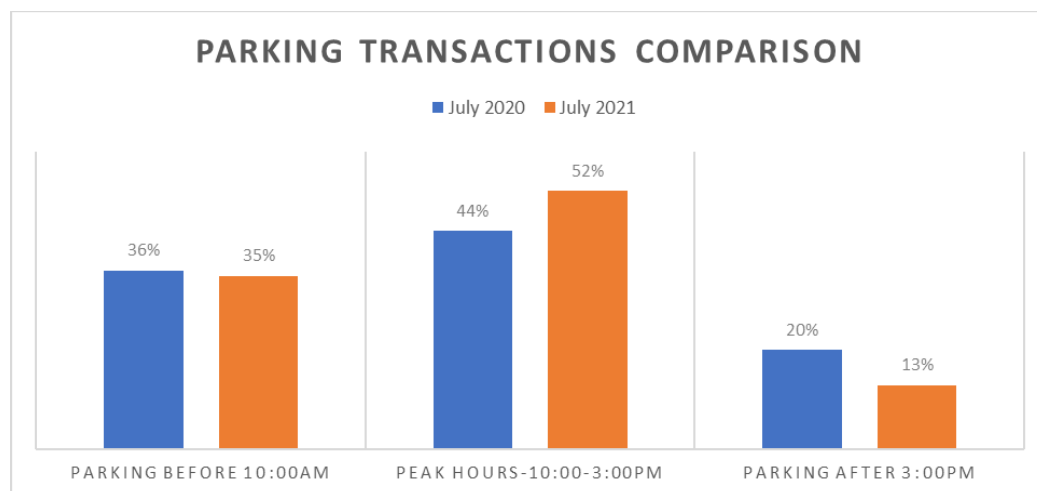
*Flatten Peak Hour Demand*

To address congestion and optimize parking management during the peak hours (between 10:00a.m. and 3:00p.m.) of visitor use, the CMT continues the outreach program with the tag line “Come Early, Come Late, Pay a Lower Rate.”

Knowing where people get their information allows the CMT to understand how to disseminate the messaging to visitors on the best times to visit the corridor which distributes peak demand. The 2021 survey showed 15% of visitors get their information from social media compared to 35% in 2020 and getting information from websites dropped to 34% compared to 48% in 2020. At the same time, 32% are now getting information through friends, which was not asked in 2020. When asked if visitors heard the message of “Come Early, Come Late, Pay a Lower Rate,” 30% heard the message, which is down from 57% in 2020, and 29% had heard the message that the revenue received from the meters stays on the east shore, down from 48%. This downward trend shows the need for continued media messaging, which was limited in 2021.

**Parking transaction data comparisons**

The percentage of shoulder parked cars counted during previous surveys provides a reference point to the percent of parking transactions during similar time periods. This higher level of comparison shows when the bulk of visitors are accessing recreation facilities. The hours in this data set were chosen during the 2016 LSC survey and have been continued here to see if the trend holds or begins to shift. Further analysis under the Distribution of Transactions by Rates indicates when people are paying. Both data sets are helpful in messaging to the public that the evening hours are less crowded to enjoy a sunset, pay less and avoid the crowds.



Note: In a 2016 memo regarding shoulder parking by LSC Transportation Consultants, shoulder parked car counts on a peak weekend Saturday in 2016 found 5% were parked between 10:00 and 11:00 a.m., 74% between 11:00 to 3:00 p.m., and 21% between 3:00 and 5:00 p.m. This comparison to LSC data shows parking managements move towards non-peak period visitation.



**Who are our Visitors**

Both 2020 and 2021 visitor survey results show that 67% of the visitors are repeat visitors. With consistency in a parking program, the repeat visitors are expected to become accustomed to the parking program, which may encourage them to choose visiting during lower hourly rate periods and in the off season. It is important to know where the visitors are coming from so that messaging can be targeted for those visitors.

Figure 2 below shows where the visitors are coming from.



Figure 2

*Turnover Rate*

Parking turnover represents the number of times a parking space is used daily. For example, if one car is parked in a space for the entire day, the turnover rate is one. If two cars parked in that space during the entire day, that turnover rate is two. To reduce congestion on SR 28





and optimize the limited available off-highway parking facilities, the initial target was a two to three times turnover per space. Efficiencies with the parking system should further improve, when real-time parking space availability and electronic wayfinding are implemented, additional facilities are developed as planned in the CMP, transit is fully optimized, and no parking zones are further expanded. Thus, the visitor experience will be enhanced through an understanding of where and when parking can occur and how to access the recreation areas through a multi-modal transportation system.

The 2021 fires impacted parking transactions with up to 30% drop in August and September parking transactions. In 2020, paid parking did not start until July impacting the overall 2020 turnover rate. Except for the heavy smoke periods, the parking lots continued to remain full to nearly full on the weekends during the shoulder season of September through early November of both 2021 and 2020.

The table below provides the basis for future trend analysis using the peak month (May, July, Sept.) of each season (spring, summer, fall) to establish the future trend in turnover of parking spaces.

Park Tahoe Average Turnover Rate		
	2020 <sup>2</sup>	2021
<i>Spring (May)</i>		
Weekday Average <sup>1</sup>	n/a	1.46
Weekend Average	n/a	1.81
Memorial Day	n/a	2.99
Monthly Average	n/a	1.67
<i>July</i>		
Weekday Average <sup>1</sup>	2.81	2.65
Weekend Average	n/a	2.94
Fourth of July	n/a	3.4
Monthly Average	n/a	2.76
<i>Fall (September)<sup>3</sup></i>		
Weekday Average <sup>1</sup>	1.73	1.2
Weekend Average	3.34	2.11
Labor Day	2.88	0
Monthly Average	2.05	1.55

<sup>1</sup> Weekday average does not include holidays.

<sup>2</sup> Meters were not operational until the last week of July 2020.

<sup>3</sup> September 2021 was impacted by smoke and two week closure due to fire.

Note: Prior to the off-highway parking spaces being built, the on-highway shoulder turnover rate was 1.3.



*Duration (Using Meter Transaction Data)*

Although more visitor information is needed, the Tahoe East Shore Trail accessibility creates an exceptional visitor experience to enjoy the shoreline views, the coves and beaches, or to get outdoors for some exercise. Meter transaction data indicate visitors are staying for shorter periods compared to those parking on the highway shoulder.

Duration of Stay	2020	2021
1 hour or less	20%	23%
2 hours or less	32%	30%
3 hours or less	27%	25%
4 hours or less	13%	12%
5 hours or less	5%	6%
6 hours or less	2%	2%
More than 6 hours	1%	2%

*Carpooling*

Carpooling can reduce the number of cars arriving to a parking lot. In the 2011 memo regarding shoulder parking by LSC Transportation Consultants, survey data indicated SR 28 shoulder parked cars averaged 2.9 persons per vehicle for the 200 cars parked from approximately Memorial Point north to Incline Village.

Average Number of People Per Car at the Parking Lots	
2020	3.0
2021	3.12

In 2021, an attempt was made to refine this information by stationing exit survey crews to capture folks leaving the Flume trails and at a number of points on the trail, but many visitors, in particular families with children, were not inclined to stop on their way back to their cars. Although the parking kiosks could be programmed to ask this information, it was decided that until more intuitive kiosks are installed, having to enter additional information while paying for parking may lead to higher visitor frustration.

In 2021, survey crews also conducted exit surveys at the Sand Harbor trail entry and found those who park at Sand Harbor had 4.01 people per car and Memorial Point had 3.41 people per car.

**Parking Location**

Tracking the trend in where people park, and the distribution of visitors will become more important as new parking facilities open and as park-n-rides and transit are further expanded. The exit survey asked visitors where they parked. Seventy-four percent of the



visitors parked at the North Trailhead, 10% at Sand Harbor Park, and 16% parked at Other. The ‘Other’ location included people parking on the street, at Tunnel Creek bike/café parking lot, home, hotel, etc. This question was not asked in 2020 survey. Park-n-ride and transit surveys were not collected in 2020 or 2021.

*Affordable, Quality Visitor Experience*

**Parking Fees**

Paid parking at the Tahoe East Shore Trail’s lots is required from March 1 through November 30. During the off-season, the lots are not cleared of snow and payment to park is not required. In 2014, Washoe County completed a study on the visitor’s willingness to pay for parking. The study found that visitors were willing to pay \$10 for safe access to their recreation destination. The parking kiosk data indicates:

	Annual Average Transaction	Cost per Person (based on average # of people/car)
2020	\$11.07	\$3.69
2021	\$10.36	\$3.12

The TTD Board approved rate adjustments in 2020 for the 2021 season in order to provide a better user experience and clarity of the demand-based rates. The adjustments included lowering the evening summer rate and including Fridays in the peak pricing. Figure 2 in Appendix A shows the approved 2021 rate structure. As part of the annual budgeting process, the CMT recommended no changes be made to the rate structure for 2022 and the TTD Board of Directors approved the recommendation. Those coming early or late pay as low as \$1 or less. The following chart shows the distribution of transactions based on rates and begins (2020 data not available) to track the percentage of those paying less than peak rates. Note that transaction data may shift with new meter technology installation in 2023 but the data is important for long-term trends and goals to shift demand.

Distribution of Transactions by Rates - 2021	
Free Parking	3%
Paid \$1 or less	13%
Non-Peak: 9:00 - 11:00 a.m.	27%
Peak: 11:00 a.m. - 3:00 p.m.	47%
Non-Peak: 3:00 p.m. - 5:00 p.m.	10%

The early and late rates have had a positive impact on local residents, who generally want to recreate outside of peak hours when it is less crowded. It also provides an affordable rate consistent with the previous 2014 survey in today’s dollars. Transit also provides affordable access to recreation destinations.



### How Often Visitors Come to the Trail

It is also important to understand the trend in how often a visitor comes to the Tahoe East Shore Trail to develop messaging that will affect behavior changes.

Number of Visits	2020	2021
First time	24%	33%
Once per year	20%	19%
2-9 times per year	33%	29%
10-19 times per year	11%	6%
20+ times per year	12%	13%

### Rating The Ease Of Use Of The Meters

New parking management systems take some time to become accustomed to; however, with a 67% return rate, visitors' ease of use of the kiosks should increase. Consistency and reliability in technology, signage, and messaging will be important to visitors as the system expands. The surveys queried the visitors' experience and ease of using the parking management system and found a downward trend, which is likely due to the programming capabilities and reliability of the cellular network in the region. Many visitors have expressed their frustration to the parking ambassadors about the current meters and their desire to be able to add time to their parking session without having to return to the lots to the parking lots.

Ease of Use	2020	2021
Very easy to use	53%	19%
Easy	22%	21%
Neutral	14%	13%
Not easy	4%	10%
Hard to use	7%	4%
N/A*		33%

- N/A person taking survey may not have used the meter it may have been another person in their party.

### Visitor Destinations and Length of Stay Using Field Surveys

For the operating agencies, it is important to understand where people are parking, where they are going, and how long they are staying at a particular destination. This helps in understanding the impacts to shoreline capacity. For example, 27% of visitors' primary destination may have been the Beach/Cove/Shoreline, but it is equally important to know how long they are staying and to query specific shoreline location conditions. It is important to note the surge in backcountry use, likely related to the newly approved Incline Flume Trail.



Field staff are noting this may be due to social media having peaked visitors' interest in hiking to Monkey Rock.

Primary Destination	2020	2021
Walking/Biking Trail	66%	53%
Beach/Cove/Shoreline	27%	27%
Backcountry	3%	15%
Restaurant/Bike Shop	4%	5%

General Length of Stay (Trail)	2020	2021	Length of Stay (Hidden Beach) 2021
Less than 30 minutes	22%	3%	30%
30-60 minutes	14%	11%	19%
1-2 hours	27%	40%	23%
2-3 hours	26%	23%	14%
3-4 hours	7%	13%	4%
More than 4 hours	4%	10%	10%

### Visitor's Experience

Tracking the visitor's experience is important to all of the operating agencies. Visitors overall have had a very good to excellent experience and found the conditions very good to excellent. In both years, the Did Not Go category is most likely those that were hiking the backcountry or going to the Tunnel Creek Café. At Hidden Beach, those that stated having a poor experience were there on a summer Saturday, July 24 at 2:00p.m., a peak hour when it was crowded and hard to find space.

Trail Experience (East Shore Trail)	2020	2021	Hidden Beach Experience 2021
Excellent	90%	70%	62%
Very good	8%	21%	32%
Neutral	1%	3%	4%
Poor	0%	0%	1%
Very poor	1%	0%	1%
Did not go	0%	6%	0%

With the unfortunate problem of the amount of trash being left at Tahoe beaches and sled hills, TTD's survey also asked visitors about the level of trash they experienced along the trail and beaches and 92% felt the beaches was clean with no trash to very little trash. The four people who stated there was a lot of trash were at the beach on Saturday, July 24th



during peak hours, and although they noted the trash, they ranked their overall experience very good to excellent.

The survey also asked visitors how they found the overall condition of the trail and Hidden Beach.

Trail Condition (East Shore Trail)	2020	2021
Excellent	91%	69%
Very good	7%	21%
Neutral	1%	1%
Poor	0%	0%
Very poor	1%	1%
Did not go	0%	8%

Hidden Beach Condition	2021
Not crowded-plenty of room	21%
Less crowded	28%
Medium crowded	31%
Getting crowded	17%
Crowded-hard to find space	3%

## Transit to Trails

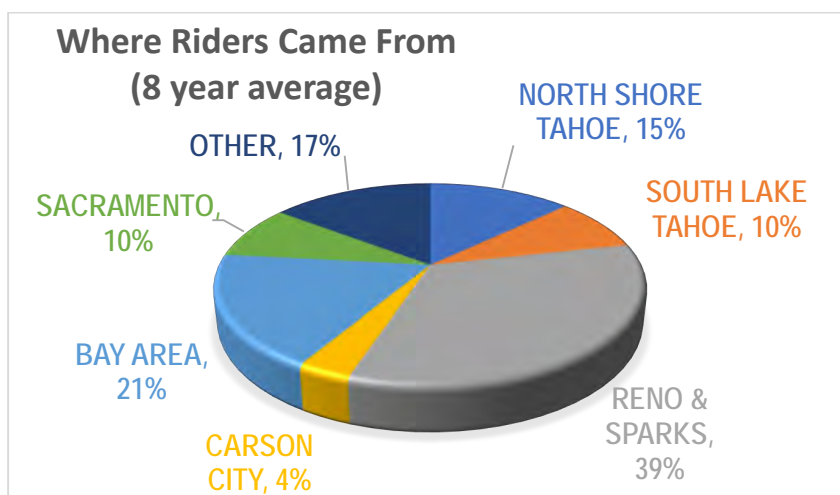
While the East Shore Express did not operate in 2020 or 2021 due to Covid-19 and driver shortages, it is important to consider long-term trends as the program of projects expands. On peak summer days prior to the start of the ESE service, there was a daily average of 254 on-highway shoulder parked cars at Sand Harbor's entry area, with an average of 3.8 persons per car. These visitors were relocated to safe, off-highway parking once no parking signs were installed and transit began operations. TTD began operation of the ESE in 2012 from the park-n-ride at 771 Southwood Blvd., through a use permit from Washoe County School District, as prioritized by the 13 partner agencies. The operating season has typically extended from mid-June to Labor Day weekend from 10:00a.m. to 7:00p.m., utilizing two to three busses, which are equipped to carry recreation equipment (coolers, beach bags, etc.) typical for visitors of Sand Harbor.

Currently, the 771 Southwood site has space for approximately 60 vehicles. Parking and ridership data has been collected from 2012 through 2019. Data was not consistently collected at the overflow parking site (915 Northwood), as that site was also utilized by community members for other purposes unrelated to ESE services. Average peak daily



parking demand over the years (usually the 4th of July) at 771 Southwood was 138 vehicles, with the highest peak demand of 174 vehicles in 2015. The average number of days parking was at capacity was 15 days over the three-month service period, which adds up to an average of 2,102 vehicles intercepted each season and shifted to transit. Ridership significantly increased in 2019 with almost 40,000 riders and a significant increase in one-way trips, likely due to those walking the trail for access to Sand Harbor and utilizing transit to return to their vehicle at the trailhead, a notable data link to realizing the multi-modal solutions envisioned in the SR 28 CMP.

Data over the last eight years of ESE operations show an average of 85% of ESE riders were intercepted from eastbound SR 28 and coming in from SR 431. See chart below.<sup>2</sup>



All 2019 ESE survey respondents used their personal vehicle to get to the park-n-ride and access ESE, as opposed to transferring from other transit services, walking, or biking.

- 77% came in one vehicle
- 13% came in two vehicles
- 10% came in three or more vehicles

The data clearly shows the value of ESE mitigating personal vehicle use to access Lake Tahoe and the reduction of VMT as an integral part of the entire SR 28 CMP multi-modal approach. By preventing visitors from “looking for parking” or “waiting for Sand Harbor lots to open,” the ESE is reducing the miles traveled by personal vehicles, the congestion caused by vehicles circling the area looking for parking, the impacts on local Incline Village business parking lots, unnecessary idling while waiting for the Sand Harbor lots to open, and illegal and unsafe street and highway parking. The ESE is one part of a larger corridor approach for SR 28 and a Basin-wide approach to shifting travel modes and patterns to distribute

<sup>2</sup> Chart totals greater than 100% as these are eight-year averages by origin.



demand and build sustainable operating and maintenance strategies across the multi-jurisdictional Basin.

While ESE did not operate in 2020 and 2021, a micro-transit service within Incline Village was implemented in 2021 by the Truckee North Tahoe Transportation Management Association and TART, which services the north shore including transit service to the Tahoe East Shore Trail. A reservation-based transit system from Reno, Nevada to Sand Harbor operated by Washoe RTC also operated for some of the summer 2021.

With ESE continuing to operate and as the infrastructure of additional transit stops are developed in the corridor, a trend analysis of how people are arriving to the trail or park-n-ride destination will be important in distributing demand and in maintaining capacities at recreation facilities. In 2021, the survey indicated that 85% of visitors arrived by car to the Tahoe East Shore Trail, 4% biked, 10% walked, 0% took transit and Other 1%. Although ESE did not operate in 2021, visitors could have used the TART service or TART Connect to access the trailhead. The 'Other' response was a drop off. This question was not included in the 2020 survey, but will be included in future surveys.

In 2020 and 2021, visitors ignored highway signage and used the transit pullouts as unloading zones or for photo opportunities. Although, some of the drop-offs could be attributed to locals knowing that transit wasn't operating, most visitors were claiming they didn't see the signs. This created a public safety hazard and redirected law enforcement resources. In spring of 2022, red thermoplastic 'Bus Only' pavement marking was installed and, so far, has had tremendous success, virtually stopping the behavior. It will be monitored throughout 2022.

### Revenue and Expense Data

The Parking Management Program is broken down into two areas, the Parking Meter (POS) Program (began end of July 2020) and the Non-Compliance (NC) Program (began end of June 2021). TTD staff and the CMT provided recommendations that strengthen the established financial framework for the programs during the annual budget review. This monitoring report provides the program trends for fiscal year revenue and expenses, number of transactions processed annually, number of non-compliance notices issued annually, and other targets as discussed. Details for budget recommendations are located in TTD's year-end financials. The CMT recommended no fee increases in either program for FY 22/23 until one full year of data with both programs operational is completed.

TTD's budget submittal noted that the revenues met the target of \$200,000 for the 'rainy day' reserve and began another target of \$200,000 to be set aside annually for infrastructure preservation as noted in the balance below. A draft 30-year infrastructure preservation plan is in peer review. The Park Tahoe program budget notes that current revenue will not cover larger capital infrastructure costs, but should cover five- to seven-year costs, such as resealing of parking lots and the path, striping, signage replacement, etc. It is expected that in some years when a capital outlay occurs the infrastructure target of \$200,000 will not be met. The chart below provides total Park Tahoe Program revenue and expenses to begin the trend analysis.





Parking Meter Program	FY 20/21*	FY 21/22
Revenue	\$352,181	\$408,664
Expenses	<u>\$105,363</u>	<u>\$186,708</u>
Balance**	\$246,818	\$221,956

\*\* Balance includes \$200,000 set aside for initial rainy day fund.  
Set aside for infrastructure preservation funding began 21/22.

	FY 20/21*	FY 21/22
Meter Transactions	33,903	39,057

\* 20/21 POS began in late July.

The Non-Compliance Program began July 2021 to assist in reducing parking meter revenue loss and with the goal that the non-compliance fees should pay for the non-compliance program costs. In the first year, this goal was not met and the CMT has recommended not to modify non-compliance fees until a full year of data is collected. This will provide a better understanding of length of time for collections and scofflaws. The system is technology-based through a vendor to provide the DMV lookups and noticing.

The industry standard of non-compliance is 5% to 7% to total meter transactions. In 2021, 4% of the total visitors were non-compliant parkers and 94% of those paid their fee within 30 days.

Non-Compliance Program	FY 21/22
Revenue	\$32,689
Expenses	<u>\$49,992</u>
Balance	(\$17,303)

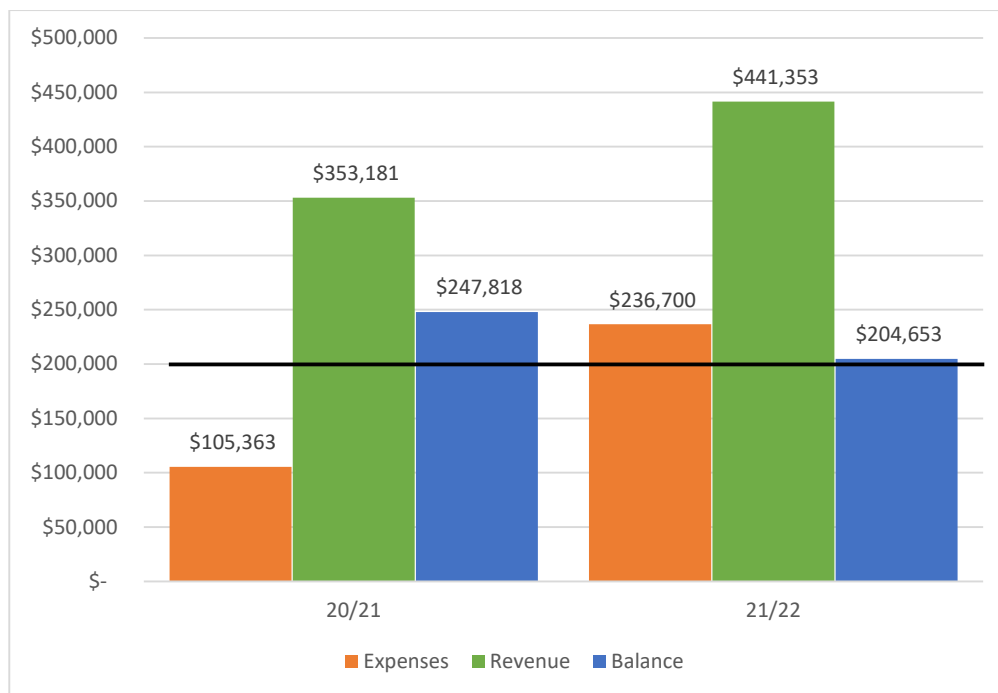
Transactions – March 1 through November 30, 2021	
Meter transactions	39,057
Non-compliant notices	1,066
Appeals accepted	133
Total non-compliant parkers	933
Paid within 30 days of notice	774
Notices unpaid	159



Of the 159 unpaid notices, 44% were from Nevada, 39% from California and 17% from other states. Several unpaid notices required additional set-up with DMV to provide noticing and collection by the vendor.

The CMT has recommended that TTD staff identify legislative changes to clarify TTD’s authority to enforce paid parking and to provide cross-jurisdictional flexibility between partnering agencies. The CMT has also identified the need to evaluate changes in State Statute to allow the parking program to collect corridor revenues cross jurisdictionally on NDOT, Nevada Division of State Lands, and State Parks properties, while maintaining park entrance fees with the State for the benefit of public recreation access and ensure a seamless visitor experience where the users of the corridor understand parking availability and to allow all agencies to manage peak demands through congestion pricing.

Park Tahoe Program Totals	FY 20/21	FY 21/22
Revenue	\$352,181	\$441,353
Expenses	<u>\$105,363</u>	<u>\$236,700</u>
Balance	\$247,818	\$204,653



*Black line = reserve target*

## Ambassador Program

The parking ambassador program was developed to launch the parking program and proved to be invaluable with:

- assisting visitors with parking management system operations and reminders to have credit card and license plate information at hand
- reinforcing the messages of Come Early, Come Late, Pay a Lower Rate and that the money stays in the corridor to help with maintenance
- collecting survey data for monitoring purposes
- tracking non-compliance and issuing parking notices
- monitoring cellular connectivity of the parking kiosks and the non-compliance system
- providing feedback on operational issues

The Ambassadors are hired to be on-site during peak times and intermittently throughout the season. It is likely visitors may need assistance with the kiosks and that non-compliance is higher when the Ambassador is not on-site. The Ambassadors routinely provide information to visitors and have noted that visitors really like the fact that the parking revenues will be used to operate and maintain the facilities. The Ambassadors also assist in troubleshooting operational issues with the parking management system, operations, signage and visitor questions. In 2021, additional parking ambassadors were added to implement the non-compliance program. It has been difficult to employ and maintain parking ambassadors over the last two years. Wage increases have helped, but with the low unemployment, it remains difficult.

## Hardware and Software Review

The initial VPPP project has provided the opportunity to test parking management tools in a remote recreation destination location. With parking management and paid parking new to TTD, developing the pricing system and the approach to software development and compliance continues to evolve as additional information is gathered. Having the parking ambassador on-site during peak periods was essential to the identification and understanding of cellular communication, software, and hardware issues thus far. Providing that personal assistance to the user allowed identification of programming issues and adjustments to the user interface, backend software, and signage that were critical to success and adaptation. Programming rates for the demand-based pricing are adjusted both throughout the day and with seasonal demand. This type of pricing program set-up is relatively complex compared to many urban settings that have a more consistent rate of use and rate structure; however, parking management trends are shifting worldwide to demand based pricing. TTD staff has worked with the vendor to make adjustments in the programming of the system to fit the Park Tahoe program needs, but the existing kiosks have limitations in their hardware and software technology. The CMT has recommended replacement kiosks that are more user friendly, with a broader range of programmability in the backend system.



The vendor has been working with TTD to provide the new kiosks at a prorated reduced price and to assure a seamless transition for a positive visitor experience with the kiosks.

Modem connectivity and cellular capacity were identified as issues early in the planning phase. Adjustments were requested for the vendor to address the connectivity issues seen during peak demand to allow a more seamless user experience and lessen frustrations at the kiosk. However, communications continue to be a significant issue needing improvement and the most notable problems occur at the Bonanza parking lot. Due to the peak demand on network capacities, wi-fi hotspots are likely the best solution along the corridor. This will require both fiber and wireless network improvements.

Visitors have regularly requested a mobile payment option to add hours to their parking stay while at their destinations. TTD launched a pay by text system in early July of 2022. Implementation will require additional outreach, signage, and development of wi-fi networks out on the corridor.

TTD's [parking page](#) on the website, [tahoetransportation.org](http://tahoetransportation.org) (survey indicates 34% of visitors go to a website for information) provides rate information, frequently asked questions, automated forms for parking refunds, non-compliance payment and appeals links, and other information that is regularly updated.

As parking data is collected and evaluated, staff will continue to look for opportunities to customize reports for further analysis, improve technology interoperability of the multi-modal system, and provide additional or modified information to the end user.

Recommendations that were relatively quick fixes have all been implemented. Issues with cellular connectivity continues to remain a challenge, especially when implementing the mobile payment system and enforcement.

## Conclusion and Recommendations

---

### Policy Issue Recommendations

There is a need to support legislative changes to clarify TTD's authority to enforce parking fees across jurisdictional boundaries and to integrate areas, such as Rocky Point or vista areas into the Parking Management System to create efficiencies and cost savings for the partnering agencies and to create a seamless experience for the visitors to know where to park and how to pay. TTD, under the Compact's Article IX, is allowed to operate parking lots and to collect revenues. While it could be implied, it is silent regarding non-compliance of payment of these revenues, which should be clarified in NRS. Clarification to allow TTD to handle parking management cross jurisdictional would benefit the region and improve the visitor experience in the Basin, through consistency in parking systems and information.

The corridor's shoulder no parking is currently enforced under Nevada Revised Statutes (NRS) motor vehicle violations. Beginning in 2023, this type of violation will move to a civil action that the CMT is working collaboratively to provide guidance for the corridor.

Transit services are critical to the reduction of corridor congestion, but the lack of dedicated funding sources make it difficult to maintain and expand the service along the corridor. CMT supports efforts to shift the recreation demand to transit and develop sustainable funding solutions.

### Adaptive Management Recommendations

While the existing data sets have been invaluable to the CMT to monitor the visitor experience, demand management, and revenue priorities, there continues to be opportunities for improvements. As budgets allow and technology and infrastructure improvements are expanded, the CMT will continue to refine data collection, methodologies and metrics used to assess the average peak demand and corridor improvement priorities to meet the CMT needs in addressing the challenges and provide adaptive solutions. Lessons learned from staff in the field will always be valued in addressing SR 28 Corridor issues. The CMT's continued interest in partnering to find solutions has played, and will continue to play, a major role in addressing congestion and safety on the SR 28 Corridor. Recommendations are as follows:

- The shoulder highway parking continues to increase from the end of the No Parking Zone,  $\frac{3}{4}$  miles south of Sand Harbor to the intersection of SR 28 and U.S. 50. In particular, in the central corridor area of Chimney Beach and Secret Harbor and in the winter near the snowplay hill at SR 28 and U.S. 50. NDOT, USFS, and TTD are currently working to design and build expanded off-highway parking at Chimney Beach and Secret Harbor, along with the continuation of the Tahoe Trail and transit connections in the central corridor that will allow for expansion of no parking zones along the highway to Secret Harbor.



- Upon completion of the East U.S. 50 Corridor Management Plan, there is the opportunity for the CMT to amend the SR 28 Operations and Maintenance Interlocal Agreement to include the East U.S. 50 corridor and rename the agreement the Nevada East Shore U.S. 50 and SR 28 Corridor Operations and Maintenance Interlocal Agreement. This will create long term efficiencies and consistency in management in both corridors, as the agencies are the same and the issues are similar for all of the east shore.
- The CMT will work with TTD, TRPA, Placer County, and the Incline Village Visitors Bureau to refine visitor surveys for ESE, TART, and TART Connect for the SR 28 Corridor to include, among other questions, a question on where the rider is going (i.e., Flume Trail, Tahoe East Shore Trail, Hidden Beach, Sand Harbor, etc.) so that transit ridership can be used to adjust potential headways, based on capacity at recreation destinations.
- The CMT trail surveys to expand 'Other' to the question on where they parked to, at minimum, include street or highway parking, and maybe consider bike rental shops and hotels, which are now supplying bikes.
- The CMT will work with TTD and State Parks to inform capacity discussions at Hidden Beach to post bus only signage. Transit headway should be tracked and reviewed for potential future operations shift.
- The CMT to continue discussion on winter operations of parking lots and meters and funding priorities.
- CMT to continue to send out shared messaging to come later in the day, while continuing the Come Early, Come Late, Pay a Lower Rate and the message that the revenue is used to operate and maintain the facilities.
- CMT to support TTD and TART's acquisition of technology improvements to understand transit visitor demand and distribution.
- TTD to explore new technologies to quantify weekend versus weekday visitation demand, provide easier methods for determining where visitors are from and how they are getting there, and develop additional real-time wayfinding and parking space information.
- TTD to work with the parking vendor to add a mobile payment option in 2022 and replace the kiosks with a more intuitive user interface.
- The CMT to work with the Nevada Office of Science and Technology to improve peak demand data collection on cellular and fiber connections in the Basin to include all existing and proposed parking/trailhead facilities in the Statewide broadband RFP and coordinate with NDOT on fiber expansions through the Regional Broadband Committee.
- The CMT to support a SMART Transportation Grant application to improve real-time parking information and wayfinding and development of wi-fi hotspots, fiber linkages to kiosks, and advocate for improved cellular connectivity.
- Initial non-compliance data shows there are common mistakes entering license plate numbers and visitors misstating they didn't see the 30 plus signs located along the 90 parking spaces. TTD staff will work with CMT on additional messaging to visitors of the paid parking area and license plate and credit card requirements along the walkway.
- CMT will continue the development of policies for the corridor, such as Event Policies and coordination of events cross-jurisdictionally.

# APPENDIX A



# Commitment

To jointly address shared issues, the TTD and its 12 partners have created a remarkable implementation mechanism: the SR 28 Corridor Management Plan. We thank the public for thoughtful comments and for supporting our commitment to protect the lake, improve safety, enhance recreation with transportation choices and benefit local/regional economies.

We, the undersigned, look forward to continued collaboration with the community as well as with each other:



Tahoe Transportation District

Carl Hasty, District Manager



Tahoe Regional Planning Agency

Joanne Marchetta, Executive Director



Federal Highway Administration

Sue Klekar, Division Administrator

Tim Carlson, Presidential Appointee



Nevada Department of Transportation

Rudy Malfabon, P.E., Director



U.S. Forest Service

Nancy J. Gibson, Forest Supervisor  
Lake Tahoe Basin Management Unit



Nevada Highway Patrol

Sergeant Randy Jackson  
Incline Village/Lake Tahoe



Nevada Division of State Parks

Dave Morrow, Administrator



Carson City Regional Transportation Commission

John McKenna, Chair



State of Nevada, Division of State Lands

James R. Lawrence, Administrator and  
State Land Registrar



County of Washoe

John Berkich, Interim County Manager



County of Douglas

Steve Mokrohisky, County Manager



Washoe Tribe of Nevada and California

Darrel Cruz, Washoe Cultural Resource  
Department-Director, Tribal Historic  
Preservation Officer



Incline Village General Improvement District

William B. Horn, General Manager





# Signage Used in Parking Lots

## Hourly Rates

**7AM TO 7PM MARCH - NOV.**

COME EARLY • COME LATE • PAY A LOWER RATE

FREE from 5:30am to 7am and 7pm to 11pm



PER HOUR	SPRING March 1 - May 23		SUMMER May 24 - Sept 9		HOLIDAYS Memorial, Independence and Labor Day Weekends
	M-Th	F-Sun	M-Th	F-Sun	
5:30am-7am	FREE		FREE		FREE
7am-9am	\$1	\$1	\$1	\$1	\$4
9am-11am	\$3	\$4	\$4	\$6	\$6
11am-3pm	\$4	\$5	\$6	\$7	\$7
3pm-5pm	\$3	\$4	\$4	\$6	\$6
5pm-7pm	FREE		\$1	\$1	\$4
7pm-11pm	FREE		FREE		FREE

**1**  
License Plate # Required  
Receipt In Windshield  
Not Necessary

**2**  
Credit Card Only  
Pay At Any  
Parking Kiosk

**3**  
Touch Start Button  
& Follow Instructions  
On Screen



Your parking fees help maintain the Tahoe East Shore Trail.

**NO OVERNIGHT PARKING 11PM TO 5:30AM**

# Park safe. Park smart.



## 7AM TO 7PM MARCH - NOV.

- 1 Don't Forget Your License Plate Number ~ Receipt In Windshield Not Necessary
- 2 Credit Card Only ~ Pay At Any Parking Kiosk
- 3 Touch Start Button & Follow Instructions On Screen

### Don't risk a fine.

Fines for not paying or under-paying are up to \$150.  
Tahoe Transportation District Ord. 2021-01

### Do support the trail.

Your parking fees help maintain the Tahoe East Shore Trail.



**NO OVERNIGHT PARKING 11PM TO 5:30AM**

## MARCH - NOV.



# Don't risk a fine.

Fines for not paying or under-paying are up to \$150.  
Tahoe Transportation District Ord. 2021-01

### Your parking fees help maintain the Tahoe East Shore Trail.



**PAY AT ANY PARKING KIOSK.  
NO OVERNIGHT PARKING 11PM TO 5:30AM**





# PAID PARKING AREA





---

**MEMORANDUM**

**Date:** December 1, 2022  
**To:** Tahoe Transportation Commission (TTC)  
**From:** TRPA Staff  
**Subject:** Conduct Public Hearing to Solicit Public Comments on Unmet Transit Needs and Review a Summary of 2022 Transit Needs and Findings

---

**Requested Action:** It is requested the TTC conduct a public hearing to solicit and review Unmet Transit Needs comments.

**Staff Recommendation:** Staff recommends the TTC conduct a public hearing and consider public comments.

**Project Description/Background:** The Tahoe Regional Planning Agency (TRPA), acting as the Regional Transportation Planning Agency (RTPA), is conducting the Unmet Transit Needs process to collect community feedback. The annual process, required under the Transportation Development Act (TDA), seeks to identify any unmet transit needs and ensure those that are reasonable to meet, are met before TDA funds are expended for non-transit uses, such as streets and roads. TRPA conducts the annual process of identifying Unmet Transit Needs and collecting public comments to inform discussions with the transit operators regarding transit service planning. Findings are documented in a final report prepared by TRPA, published by February 2023. Transit operators may use this information to determine potential gaps in the system and prioritize or re-allocate resources as needed to fill those gaps. In addition to conducting the Unmet Transit Needs process, TRPA, in cooperation with the FTA, requires each transit operator receiving federal funding through the Transportation Improvement Program (TIP) to prepare, adopt, and submit a Short Range Transit Plan (SRTP). TTD is currently updating their SRTP, which provides policy and financial direction to guide future transit planning, service operation, capital investment, and policy decisions. TTD will consider findings from the Unmet Transit Needs process, predominantly service needs, into the SRTP to inform future transit planning.

**Outreach:** The outreach effort has included both in-person and online formats through October and November, with support from TTD, Tahoe Truckee Area Regional Transit (TART), Placer County Transportation Planning Agency (PCTPA), Truckee North Tahoe Transportation Management Association (TNT/TMA), and Nevada County Transportation Commission (NCTC). Staff facilitated informational pop-ups at the Stateline Transit Center, Y Transit Center, Tahoe City Transit Center, and Lake Tahoe Community College, distributing paper and digital surveys in both English and Spanish. Residents who were unable to attend the pop-ups were still encouraged to relay feedback to TRPA staff via the survey, email, phone, or mail. All forms of

outreach were advertised through flyers, newsletters, and social media. TRPA staff met with the Social Services Transportation Advisory Council (SSTAC) for the North Shore and the Resort Triangle Focus Group at the Community Collaborative of Truckee Meeting on October 4. Staff also met with the SSTAC for the South Shore, the Tahoe Area Coordinating Council for the Disabled (TACCD) on November 28. The feedback and recommendations from both advisory councils will be included in the final Unmet Transit Needs Report. TRPA and PCPTA will be coordinating to share findings, as the jurisdiction areas border each other and transportation needs overlap.

Overview of Findings: Public comments received will be sent to the corresponding Transit operator for review and response. Responses and the ability of the operator to address transit needs are based on widespread community need, short-term feasibility, and funding restraints. All individual comments, applicable to both TTD and TART, are included as Attachment A. The following list of needs have been identified by individuals and community groups on multiple occasions, specifically related to TTD's operations:

- Provide public transportation between North Lake Tahoe and South Lake
- Re-instate service to Carson City over Spooner Summit
- Provide service to Emerald Bay and other recreation areas
- Provide service to Meyers
- Increase frequency and reliability of service
- Extend South Shore local service to later at night and earlier in the morning
- Provide door-to-door Paratransit services in the winter
- Utilize additional information sharing outlets when service change
- Additional bike storage capacity on buses

Contact Information: If you have any questions, please contact Kira Smith, Senior Transportation Planner, at [ksmith@trpa.gov](mailto:ksmith@trpa.gov) or Rachael Shaw, Assistant Transportation Planner, at [rshaw@trpa.gov](mailto:rshaw@trpa.gov).

Attachment:

- A. 2022 Unmet Transit Needs – Individual Comments

Zip Code	Is there a trip you would like to make on transit, but currently cannot?	Where would that trip start?	Where would that trip end?	What time would you make this trip?	How often would you make this trip?	Why would you make this trip?	8. How else is transit not meeting your needs?
96142	Yes	Tahoma	Tahoe City	10 am & return 6:30-7 pm	weekly	work and or gym	Loss of route times in schedule of mainline route
89451	Yes	Incline village	Summit, reno	Mornings during the week	2 times per month	Shopping not available locally	Would like to see every 30 minutes
96150	Yes	Sierra Tract	Heavenly Cal Base	8:30 am	1-2 times per week	go skiing	Not frequent or fast - not frequent enough on highway 50 and stops at the college ever time making the trip too long. doesn't go to camp rich, other lake access points, mountain bike trailheads or any ski resorts. doesn't run late in enough to take home (sierra tract) from the Y or stateline after dinner or music.
96150	Yes	South Lake Tahoe	Tahoe City	In the morning.	Weekly	Work	There are no transit option to visit Kirkwood, no options in Meyers, no options to visit recreation trail heads like the TRT. No commuter options from SLT to Tahoe City or Truckee or Incline Village.
89451	Yes	Incline Village	South Lake Tahoe	Weekend	once a month	Visit family and bike shuttle back to Incline	It would be great to have bus service down to South Carson City to shop at Costco/Trader Joe's/Walmart/etc.
89449	Yes	Middle Kingsbury	The "Y"	7pm and 11pm	Weekly	I would like to be able to travel to the restaurants and bars in South Lake Tahoe without risk of driving while under the influence.	Getting transportation early in the morning or later in the evening is not available.
96146	Yes	Reno	My work	Normal business hours to start	7 days per week	To stay in business	Expand tart connect it is awesome
96150	Yes	TKPOA Pavillion	TRPA	Morning	Weekly	Commute to work	Not reliable or frequent and too time consuming
89451	Yes	Incline Village and Olympic Valley	Incline Village and Olympic Valley	The 7am bus and 5pm bus	Everyday	Work	Inconsistency for bus schedules. Some drivers wait past the hour some doesn't. Sometimes the bus is there and sometimes not. Wish they can do real time announcement since NextBus is not working.
96150	Yes	South lake	Truckee	7am	4 days	Ski	Better bike paths
96161	Yes	truckee area	sugar bowl ski hill	winter season	daily	work and ski	
96161	Yes	Truckee	Creekside Charter School	Arriving at 8:20am at Creekside and leaving 2:50pm	4 days/week	Attend School	More transportation options from Prosser Lakeview.
96161	Yes	Truckee	Olympic Valley (Creekside Charter School)	Leaving Truckee before 8am for school dropoff, and pickup at Olympic Valley at 2:50pm for return to Truckee	Mon, Tue, Wed, Thurs during the school year	Creekside Charter school is a public school that has no bus system, so parents drive their kids in the morning and in the afternoon. It results in a large amount of traffic & emissions increase. Parents at the school would be willing to pay for shuttle/busing options and that would reduce traffic in the valley, reduce emissions, and allow more options for families	the morning TART schedule isn't well aligned for the school time, and the afternoon pickup time also requires kids to leave school 10 minutes early (resulting in lost learning time).
96150	Yes	Meyers	Truckee	Morning and evening	weekly	work	No access to the TRT, Kirkwood, Emerald Bay, Echo Summit and no connectivity between North Shore and South Shore.
89440	No (skip to question 8)						Transit is not meeting my financial goals. I do not use transit and don't want to pay for it. Every person in the Lake Tahoe basin has the same opportunity to advance their situation. Equity is a synonym for redistribution of wealth. Socialism. Raise the fare on bus transit to fund the service. Do not raise property taxes to fund transportation. When I see TART busses with "FREE" written on the side, it makes me cringe. Nothing is free.
96150	No (skip to question 8)						I would like 55 to stop at the y center before going down Dst
96151	No (skip to question 8)						It's meeting all my needs at the moment.
97214	No (skip to question 8)						
96161	No (skip to question 8)						So far, transit helps me a lot on my daily transportation to work
96150	No (skip to question 8)						N/A

96150	No (skip to question 8)							Transits last pick up is to early I work with our community and often hear how the buses just don't offer enough pick ups, therefore a trip from KB or TC to Truckee takes nearly 1/2 of the day. The TART connect program allowed patients some ease of access to their medical appointments. However, the multiple change overs for someone coming from West Shore, TC, KB to Truckee, this too takes too many changes, often leaving patients waiting in the elements for uncomfortable amounts of time.
96161	No (skip to question 8)							We provide programming to adults with developmental disability, there are zero busses that access our office on Pioneer Trail aside from the ADA bus. We would like to use local transit when available to create inclusion for our participants.
96161	Yes	Pioneer Trail	Around Town	Between 10am-3pm	Daily		To access the community	
55340	Yes	Lake Forest	Tahoma	6am	4x a week		work	
96150	Yes	Towards SLT airport, Meyers	The Y	morning	every day		work	limited times
96150	Yes	the Y	Tahoma/North Shore	Early morning	once a month			
96143	Yes	Rite Aid/CVS	home	later in evening/night	3-4x/week		get home after work	Want mainline or TART connect to expand hours later.
96143	Yes	Truckee	Truckee	anytime	whenever I have a Dr.'s appt		to my Dr.'s appt	
96161	Yes	North Tahoe	South Tahoe	12pm	once a day		work	free
87705	Yes	Indian Hills Community	South Lake Tahoe	early afternoon- 9am	daily		for work & tourism	Bus drivers kind & respectful, drivers that monitor civilized behavior, passengers that behave themselves.
96150	Yes	Tramway	Stateline/Heavenly village	Morning & evening	5x/week		To/from work	more times/more buses, need more bike racks
89703	Yes	Carson City up Hwy50 Spooner	Stateline	7am	5 days/week		for work	open bathroom at transit centers
96150	Yes	South Lake Tahoe	Carson	2 times a week	my days off		Because I don't have a car	The schedules do not satisfy me very much
96150	Yes	Stateline Transit Center	Walmart in Carson City	10am & 1pm	once a week		so more people could go shop	
96150	Yes	Stateline Transit Center	Carson City Walmart	10-2pm	once a week		food shopping	Latoya Beckford, latoyabecford90@gmail.com
96150	Yes	Stateline Transit Center	Walmart in Carson City	10am	once a week		shopping	when it's late
96150	Yes	South Lake Tahoe	Emerald Bay	Summer	weekdays, as much as possible			
96150	Yes	Stateline Transit Center	Zephyr Cove	when I could	Depends on my needs		leisure	Stops too early, want to go later at night
96151	No							Great buses & drivers, thank you
96150	Yes	South Lake Tahoe	Dialysis Center - Tilman Ln, Gardnerville	6am	everyday		medical	
96150	Yes	Stateline Transit Center	IRS Office	not sure	on my appointment		business	it's always helping
96150	Yes	Modesto Ave	EI Dorado Mental Health & Fallen Leaf	Afternoon	once a week		for therapy	The hours are too short. I work 11pm-7am and can't ride the bus to work
96150	No							
96150	Yes	South Lake Tahoe	Emerald Bay	Summer	Occasionally		Recreation/Fun	
96150	Yes	the Y	Dollar Tree	morning	once a week		shopping	



96143	Yes	Kings Beach	Kidzone Museum in Truckee	2x per month		9:30 AM	Visit KidZone Museum for work	Takes too much time
96161	No							<p>Ideas:</p> <p>*Regional door to door transportation for mother's with infants who don't ride due to hardships of breastfeeding, large strollers and standing in bus stops during bad weather. Don't access services instead.</p> <p>*Transportation for children in outreach programs. Currently we dont have camps because we don't have the capacity but plan to restart camps in the future. In the past we noticed that lack of transportation for kids in the summer was a barrier for scholarship families to sign up for science/art camps at the KidZone Museum. Affordable or free transportation for social service/nonprofit organizations groups to access resources, programs and events including weekday days, evenings and weekends.</p> <p>*Truckee Tart Connect or Truckee Dial a Ride door to door transportation available year round in low income/affordable apartment and mobile home neighborhoods with affordable fees.</p> <p>*The last families that received a scholarship for a camp this summer had to pay \$60 for the week transportation for Truckee Dial Ride since the Tart Connect did not serve their low income housing community with door to door transportation.</p> <p>*Bring transportation education to neighborhoods and events where people are "meet them where they are"</p>
96150	Yes	Tahoe Keys	Lake Tahoe Blvd	7am-7pm		daily		no public bus options in the Tahoe Keys Area



## 2023 TTD/C Board/Committees Tentative Agenda Calendar

January		
Prog Imp – Jan 4 (23?)	Reg Partnerships – Jan 4 (23?)	I.V. Mobility – Jan 30
<ul style="list-style-type: none"> <li>SRTP Update</li> <li>South Shore Transit TAC</li> </ul>	<ul style="list-style-type: none"> <li>TTD/TRPA roles/responsibilities</li> <li>Transportation Summit Planning</li> </ul>	<ul style="list-style-type: none"> <li>Update of consultant’s work</li> </ul>
February 1		
TTD – 3:00-5:00	TTC	Fin & Pers 1:30 – 3:00
<ul style="list-style-type: none"> <li>Meeting Resolution</li> <li>Minutes – Dec.</li> <li>Financials – Oct/Nov</li> <li>Award MAF Master Plan contract?</li> <li>US50 East Corridor Plan?</li> <li>FY23 Budget Amendment</li> <li>TTD/TRPA roles/responsibilities</li> <li>US50 SSCRCP Update</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>Minutes – Dec.</li> <li>Financials – Oct/Nov</li> <li>Award MAF Master Plan contract</li> <li>FY23 Budget Amendment</li> </ul>
February 27		
I.V. Mobility – 5:30		
<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
March		
Prog Imp – Mar 1	Reg Partnerships – Mar 1	I.V. Mobility – Mar 27 5:30
<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
April 5		
TTD	TTC	Fin & Pers
<ul style="list-style-type: none"> <li>Meeting Resolution</li> <li>Minutes-Feb</li> <li>Financials – Dec/Jan</li> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>Meeting Resolution</li> <li>Financials – Dec/Jan</li> <li></li> </ul>
April 24		
I.V. Mobility-5:30		
<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>