



TAHOE-TRUCKEE SANITATION AGENCY  
REGULAR BOARD MEETING  
JULY 19, 2023



## TAHOE-TRUCKEE SANITATION AGENCY

A Public Agency  
13720 Butterfield Drive  
TRUCKEE, CALIFORNIA 96161  
(530) 587-2525 • FAX (530) 587-5840

### Directors

*Dan Wilkins: President*  
*Blake Tresan: Vice President*  
*Dale Cox*  
*David Smelser*  
*Scott Wilson*  
**General Manager**  
*Richard Pallante*

## BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

**Date:** July 19, 2023

**Time:** 9:00 AM

**Place:** Board Room, Tahoe-Truckee Sanitation Agency, 13720 Butterfield Drive, Truckee, California

Members of the public will have the opportunity to directly address the Agency Board of Directors concerning any item listed on the Agenda below before or during consideration of that item. To better accommodate members of the public and staff, some Agenda items may be considered in an order different than listed below.

### **I. Call to Order, Roll Call, and Pledge of Allegiance**

**II. Public Comment** Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject that is within the jurisdiction of Tahoe-Truckee Sanitation Agency and that does not appear on the agenda. Any matter that requires action may be referred to staff for a report and action at a subsequent Board meeting. Please note there is a five (5) minute limit per person. In addition to or in lieu of public comment, any person may submit a written statement concerning Agency business to be included in the record of proceedings and filed with the meeting minutes. Any such statement must be provided to the recording secretary at the meeting.

**III. Professional Achievements, Awards, and Anniversaries** acknowledgement of staff for professional achievements and other awards.

**IV. Public Hearing** for Public comment related to the Board's consideration of adopting a resolution of the Board adopting 2023-2024 tax roll billing report and approving billing and collection of delinquent charges on county tax roll.

**V. Consent Agenda** Consent Agenda items are routine items that may be approved without discussion. If an item requires discussion, it may be removed from the Consent Agenda prior to action.

1. Approval of the minutes of the Special Board meeting minutes on June 26, 2023.
2. Ratify payment of General Fund Warrants.
3. Ratify approval of Financial Statements.

### **VI. Regular Agenda**

1. Discussion of Employee Health Benefits.
2. Consider approval of Ordinance No. 2-2023 Amending Ordinance 2-2015, As Amended, Making Conforming Changes to Agency Connection Charges.

3. Approval of Resolution No. 07-2023 to adopt report on delinquent charges and authorize their collection on the county tax roll.
4. Approval of Resolution No. 08-2022 adopting 2022-2023 tax roll billing report and requesting collection of delinquent sewer service charges on the Placer County tax roll.
5. Approval of Resolution No. 09-2023 to request tax collection services with the County of Nevada concerning the collection of delinquent sewer service charges on the Nevada County tax roll.
6. Discussion and approval of OPEB Premium Reimbursement.
7. Approval to award the 2023 Digital Scanning of Sewer Lines Project.
8. Discussion/Staff direction on scope of work for Surplus Property Risk Assessment RFP.
9. Approval for General Manager to approve payment to title company for Surplus Property research, not to exceed \$20,000.00.
10. Approval of Climate Transformation Alliance Membership and Appointment of Board Representative.

## **VII. Management Team Report**

1. Department Reports.
2. General Manager Report.

**VIII. Board of Director Comment** Opportunity for directors to ask questions for clarification, make brief announcements and reports, provide information to staff, request staff to report back on a matter, or direct staff to place a matter on a subsequent agenda.

## **IX. Adjournment**

Posted and Mailed, 07/13/2023.



Roshelle Chavez  
Executive Assistant/Board Clerk

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Roshelle Chavez at 530-587-2525, 530-587-5840 (fax), or email [rchavez@ttsa.ca.gov](mailto:rchavez@ttsa.ca.gov). Requests must be made as early as possible, and at least one-full business day before the start of the meeting.

Documents and material relating to an open session agenda item that are provided to the T-TSA Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying at the Agency's office located at 13720 Butterfield Drive, Truckee, CA.



## **TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** I  
**Subject:** Call to Order, Roll Call, and Pledge of Allegiance.

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### **Background**

Call to Order, Roll Call, and Pledge of Allegiance.



## **TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** II  
**Subject:** Public Comment.

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### **Background**

Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject that is within the jurisdiction of Tahoe Truckee Sanitation Agency and that does not appear on the agenda. Any matter that requires action may be referred to staff for a report and action at a subsequent Board meeting. There is a five (5) minute limit per person.



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** III  
**Subject:** Professional Achievements, Awards and Anniversaries.

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### **Background**

Acknowledgement of staff for professional achievements, awards and anniversaries received the previous calendar month or quarter.

#### **1-Year, 5-Year, 10-Year, 15-Year, 20-Year, Etc. Anniversaries**

##### **5 Years**

- Paul Shouse – July 2023

#### **Awards**

##### **Second Quarter Safety Suggestion Awards**

###### **Herb Hodges**

- Create a tool to operate the main water tank drain 2” ball valve located under the Gap Vac tank to eliminate the potential crushing hazard and ergonomic issues.
- Secure the nuts-and-bolts bin shelves in Maintenance for potential earthquake events and audit the plant to mitigate similar hazards.
- Purchase and install air line and air tool quick coupler disconnect to vent prior to disconnecting pressurized equipment.

###### **Jeff Navarrete**

- Install a davit arm mount on the wall near the sump pump control panel in the BNR Pilot Lab to provide adequate fall protection when replacing pumps.
- Replace the outdoor life ring cabinets. The cabinets are shedding fiberglass due to age and sun exposure. The exposed fiberglass creates splinters when employees open or move the equipment.

###### **Joel Oberly**

- Install a foam pad on the centrate line below the centrifuge in Building 4. Pipe is a safety hazard when taking samples in this location and audit the plant to mitigate similar hazards.

### **Fiscal Impact**

Recipients of a Safety Suggestion Award receive 2 hours of administrative leave for each safety suggestion approved by the safety committee. Recipients of promotions receive salary increases.

### **Attachments**


None.

### **Recommendation**

No action required.

### **Review Tracking**

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
General Manager



## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** IV  
**Subject:** Public hearing for public comment related to the Board's consideration of adopting a resolution of the Board to adopt a report on delinquent charges and authorizing their collection on the tax roll.

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### Background

The Agency annually considers adding delinquent charges to the county tax rolls for collection by the county tax collectors through the tax collection process. Staff has prepared a report showing the fiscal year 2022-2023 delinquencies. State law requires the Board to hold a noticed public hearing prior to adopting the report and adding the delinquencies to the tax rolls.

In accordance with Health and Safety Code Section 5473.2, "the legislative body shall hear and consider all objections or protests, if any, to said report (report of delinquent charges) referred to in said notice...If the legislative body finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land."

### Fiscal Impact

None.

### Attachments

Public hearing notice.

### Recommendation

Management and staff recommend the Board of Directors hear public comment and consider whether there is a majority protest.

### Review Tracking

Submitted By: *Crystal A Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager

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*Dale Cox*  
*David Smelser*  
*Scott Wilson*

## General Manager

*Richard Pallante*

## **T-TSA BOARD OF DIRECTORS** **NOTICE OF PUBLIC HEARING**

Date: Wednesday, July 19, 2023

Time: 9:00 AM

Place: Board Room, Tahoe-Truckee Sanitation Agency, 13720 Butterfield Drive, Truckee, CA

NOTICE OF THE FILING OF A WRITTEN REPORT WITH THE SECRETARY OF THE TAHOE-TRUCKEE SANITATION AGENCY PURSUANT TO SECTIONS 5473 ET SEQ OF THE HEALTH AND SAFETY CODE AND OF THE TIME AND PLACE OF HEARING THEREON BY THE BOARD OF DIRECTORS OF TAHOE-TRUCKEE SANITATION AGENCY.

Notice is hereby given that a written report has been prepared and filed with the Secretary of the Tahoe-Truckee Sanitation Agency containing a description of each parcel of real property receiving sewerage services during the fiscal year July 1, 2022 through June 30, 2023, whose service charges and/or connection charges are delinquent, and the amount of the charge for each parcel for said fiscal year, together with penalties thereon, which are unpaid, computed in conformity with the charges prescribed by Ordinances 3-90, 1-91, and 2-91, as amended, of Tahoe-Truckee Sanitation Agency. Service charges and/or connection charges billed to your property are delinquent; and said delinquent charges, together with penalties thereon, are described in the report. You may contact the Tahoe-Truckee Sanitation Agency office to find out the exact amount of such delinquent charges and penalties.

Notice is further given that Wednesday, July 19, 2023 at 9:00 AM at the Board meeting room of the Board of Directors of Tahoe-Truckee Sanitation Agency, 13720 Butterfield Drive, off Highway 267, Truckee, California, is the time and place for a public hearing on said report. At said public hearing, the Board of Directors will hear and consider all objections and protests to said written report.

Notice is further given that if the Board of Directors of Tahoe-Truckee Sanitation Agency adopts said report, or revises, changes, reduces, or modifies any charge thereon, that the unpaid charges, together with penalties thereon, for said year, as stated in the adopted report, shall be added to the assessment roll for the purpose of collecting such charges, shall constitute a lien against the respective parcels of real property described in the adopted report, and shall be included by the tax collector on bills for taxes levied against the respective parcels of real property and be collected in the same manner, at the same time, and by the same person as are taxes for Tahoe-Truckee Sanitation Agency.

Posted and Mailed, June 16, 2023

Richard Pallante, Secretary to the Board





## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Roshelle Chavez, Executive Assistant/Board Clerk  
**Item:** V-1  
**Subject:** Approval of the minutes of the Special Board meeting on June 26, 2023.

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### Background

Draft minutes from previous meeting(s) held are presented to the Board of Directors for review and approval.

### Fiscal Impact

None.

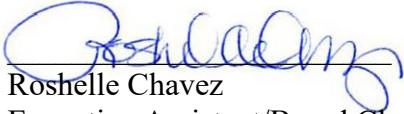
### Attachments


- Minutes of the Special Board meeting on June 26, 2023.

### Recommendation

Management and staff recommend approval of the minutes of the Special Board meeting on June 26, 2023.

### Review Tracking

Submitted By:   
Roshelle Chavez  
Executive Assistant/Board Clerk

Approved By:   
Richard Pallante  
General Manager

**BOARD OF DIRECTORS  
SPECIAL MEETING MINUTES**

June 26, 2023

I. Call to Order:

Dan Wilkins called the regular meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 9:00 a.m. Roll call and Pledge of Allegiance followed.

Directors Present: Dan Wilkins, TCPUD  
Blake Tresan, TSD  
Dale Cox, OVPSD  
David Smelser, ASCWD  
Scott Wilson, NTPUD

Staff Present: Richard Pallante, General Manager  
Michael Peak, Operations Manager  
Jay Parker, Engineering Manager  
Paul Shouse, Maintenance Department  
Crystal Sublet, Finance & Administrative Manager  
Andrew Ramos, Agency Counsel  
Kayle Ohle, Purchasing Agent  
Luke Swann, Maintenance Department  
Greg O’Hair, Operations Department

Public: Jan Holan, Truckee River Legacy Foundation  
Robb Etnyre, TTAD  
David Diamond, TTAD  
Mary Hetherington, TTAD  
Kathryn Rohlf, TTAD  
Rick Stephens, TTAD  
Jen Callaway, Town of Truckee  
Hillary Hobbs, Town of Truckee

II. Public Comment

Public comment was heard by David Diamond and Jan Holan.

There was no action taken by the Board.

III. Professional Achievements, Awards, and Anniversaries

Mr. Peak acknowledged agency staff, Joel Oberly, who received his Wastewater Treatment Operator III certification and promoted to Operator III. He also acknowledged Scott Fleming who celebrated his five (5) year employment anniversary.

The Board acknowledged and congratulated staff for their achievements.

IV. Consent Agenda

1. Ratify approval of general fund warrants.

**MOTION** by Director Tresan **SECOND** by Director Cox to approve the Consent Agenda; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

Consent Items IV-1, “Minutes of the regular Board Meeting on May 17, 2023,” and IV-2 “Ratify approval of financial statements,” were pulled from the Consent Agenda and moved to the Regular Agenda for further discussion.

V. Regular Agenda

1. Approval of the minutes of the regular Board meeting on May 17, 2023.

Correction of May 17, 2023 meeting Minutes for items V-3 and V-4 of the Regular Agenda to correct the appropriate approval item descriptions.

**MOTION** by Director Tresan **SECOND** by Director Wilson to approve the minutes of the regular Board meeting on May 17, 2023 as amended; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

2. Ratify approval of the financial statements

Director Tresan requested the item pulled from consent agenda. Although not recommending any changes, he wanted to highlight the General Fund combined cash teeter payment scheduled user

fees were received. However, they are allocated differently on the cash statement. Director Tresan wanted to make sure the Board was aware.

Written public comment was received by Mark Wasley regarding financial statements.

**MOTION** by Director Cox **SECOND** by Director Tresan to ratify the approval of the financial statements; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

3. Public Hearing for public comment related to the Board's consideration of adopting a resolution of the Board adopting 2023-2024 tax roll billing report and approving billing and collection of charges on county tax roll.

Public Hearing opened by President Wilkins at 9:12 A.M:

There was no public present and there was no public comment regarding this item.

President Wilkins closed the Public Hearing at 9:13 A.M.

4. Approval of Resolution No-2-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of Placer tax roll.

**MOTION** by Director Cox **SECOND** by Director Wilson to approve Ordinance No. 2-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of Placer tax roll; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

5. Approval of Resolution No-3-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of El Dorado tax roll.

**MOTION** by Director Cox **SECOND** by Director Wilson to approve Ordinance No. 3-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of El Dorado tax roll; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

6. Approval of Resolution No-4-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of Nevada tax roll.

**MOTION** by Director Cox **SECOND** by Director Wilson to approve Ordinance No. 4-2023 adopting 2023-2024 tax roll billing report and approving billing and collection of charges on the County of Nevada tax roll; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

7. Presentation and approval of the Annual Budget for fiscal year 2023-2024

Ms. Sublet presented the Fiscal Year 2023-2024 (FY24) Budget. There were questions, answers, and discussion.

Director Tresan commented on the need to look for opportunities to be prudent with the public funds by looking for ways to save money by looking at possible saving on health benefits and alternative energy sources. He would like the Budget for next year to have a longer fund forecast.

**MOTION** by Director Wilson **SECOND** by Director Tresan to approve The Annual Budget for fiscal year 2023-2024; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

8. Approval of Resolution No-5-2023 to revise the Wastewater Capital Reserve Fund budget and making related findings.

**MOTION** by Director Cox **SECOND** by Director Wilson to approve Resolution No. 5-2023 to revise the Wastewater Capital Reserve Fund budget and making related findings; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

9. Approval of Resolution No-6-2023 to establish appropriations limits for fiscal year 2023-2024.

**MOTION** by Director Cox **SECOND** by Director Wilson to approve Resolution No. 5-2023 to revise the Wastewater Capital Reserve Fund budget and making related findings; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

10. Truckee 2040 River Revitalization Presentation

Ms. Jen Callaway with the Town of Truckee presented The Truckee 2040 General Plan with the intention of asking a member of T-TSA to join the stakeholder advisory committee.

Directors Wilson and Cox requested that this presentation be presented to their districts.

Discussion from the board included requesting that the T-TSA General Manager participate in the Town's stakeholder advisory committee on behalf of the agency.

11. Review and discussion of Agency owned property for current and future uses.

Mr. Andrew Ramos presented what property T-TSA has acquired through the years and discussed what restrictions and options T-TSA faces with utilizing the land and the process steps to be taken for each.

Discussion from the board included directing staff to look into doing a risk assessment and to discuss the options in the future after getting more information.

The Board took a short break at 11:39 A.M. and resumed with Manager reports at 11:49 A.M.

## VI. Management Team Reports

### 1. Department Reports

Mr. O’Hair provided an update on the operations department.

Mr. Shouse provided an update on the maintenance department.

Mr. Parker provided an update on the engineering department.

Ms. Sublet provided an update on the administration department.

No action was taken by the Board.

### 2. General Manager Report

Mr. Peak provided an update on the status of various ongoing projects, none of which required action by the Board.

## VII. Board of Directors Comment

Director Cox wanted to reiterate the importance of the safety of the communities surrounding the plant and making sure that the communities are educated about what is planned with T-TSA property.

Director Blake welcomed back General Manager Richard Pallante and brought up an interest in exploring the opportunity for T-TSA to send samples to the health department to be tested for Covid, or for T-TSA to investigate the amount of interest the health department has in T-TSA participation.

Director Smelser asked if CalPERS was affected by the possible security breach- it was not.

Director Wilson commented that he had toured the property for the first time and had noticed some people camping on the property. He also commented on making an informed decision on what to do with the property that T-TSA has and taking the time to decide.

In regard to T-TSA property- President Wilkins commented on potentially using T-TSA surplus property to help out member districts and utilizing any money gained towards capital projects. Director Cox advised to ensure that all member districts are represented and will benefit equally from any surplus of any property. Director Smelser advised that it would be best to enter lease plans versus selling the property. Director Tresan commented on the land swap with Tahoe Truckee Airport District and thought it best that T-TSA attend the TTAD board meeting.

## VIII. Adjournment

There being no further business, the meeting was adjourned at 11:48 a.m.

**MOTION** by Director Wilkins **SECOND** by Director Cox to adjourn meeting; unanimously approved.

The Board approved the motion by the following roll call vote:

AYES: Directors Tresan, Wilson, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

By:

\_\_\_\_\_  
Richard Pallante, General Manager

Date:

Approved: \_\_\_\_\_





## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** V-2  
**Subject:** Ratification of payment of General Fund Warrants

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### **Background**

The report of General Fund Warrants is attached as prepared by Agency accounting software. It should be noted, payroll summaries are excluded from the General Fund Warrants and are incorporated into the Financial Statements.

The Finance Committee reviewed and approved payment of the General Fund Warrants at its recent meeting.

### **Fiscal Impact**

Decrease in Agency funds per the warrant amounts.

### **Attachments**

Report of General Fund Warrants.

### **Recommendation**

Management and staff recommend the Board Directors ratify payment of the General Fund Warrants.

### **Review Tracking**

Submitted By: *Crystal A. Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager

Payee	Check Number	Check Issue Date	Description	Amount
<b>4D TRANSPORT LLC</b>				
	89905	06/15/2023	TRANSPORTATION FEES FOR BNR INFLUENT PUMP #1	1,975.00
	89905	06/15/2023	ADDITIONAL TRANSPORTATION FEES FOR BNR INFLUENT PUMP #1	320.00
Total 4D TRANSPORT LLC:				2,295.00
<b>AIRGAS USA LLC</b>				
	89870	06/01/2023	CYLINDER RENTA LS	40.10
	89870	06/01/2023	CYLINDER RENTALS	72.50
	89870	06/01/2023	CYLINDER RENTALS	104.90
	89906	06/15/2023	COVERALLS FOR DIGESTER CLEANING	145.37
	89959	06/29/2023	CYLINDER RENTA LS	108.51
	89959	06/29/2023	CYLINDER RENTALS	75.03
	89959	06/29/2023	CYLINDER RENTALS	41.54
Total AIRGAS USA LLC:				587.95
<b>ALESHIRE &amp; WYNDER LLP</b>				
	89907	06/15/2023	MAY 2023 FEES	11,419.50
Total ALESHIRE & WYNDER LLP:				11,419.50
<b>ALPHA ANALYTICAL INC</b>				
	89908	06/15/2023	RIVERS AND WELLS 202023	550.00
	89908	06/15/2023	RIVERS AND WELLS 202023	250.00
	89908	06/15/2023	RIVERS AND WELLS 202023	285.00
	89908	06/15/2023	BIOSOLIDS 202023	300.00
	89908	06/15/2023	PRETREATMENT 202023	2,090.00
	89960	06/29/2023	DI WATER METALS ANNUAL 2023	210.00
Total ALPHA ANALYTICAL INC:				3,685.00
<b>ALPINE LOCK &amp; KEY</b>				
	89909	06/15/2023	COMMERCIAL LOCK REKEY AND 10 SC1 BRASS KEYS	337.89
	89909	06/15/2023	REKEY E&I SHOP AND MAINTENANCE OFFICE DOOR	467.25
Total ALPINE LOCK & KEY:				805.14
<b>ANNIE 'S CLEANING SERVICE</b>				
	89910	06/15/2023	MAY 2023 JANITORIAL SVC	3,813.33
Total ANNIE'S CLEANING SERVICE:				3,813.33
<b>APPLIED INDUSTRIAL TECH.</b>				
	89954	06/15/2023	STOCK BEARING FOR CAKE TRANSFER CONVEYOR	1,163.72
	89954	06/15/2023	RETURN BEARING	973.91
	89954	06/15/2023	PILLOW BLOCK REXNORD FOR CENTRIFUGE	1,304.74
Total APPLIED INDUSTRIAL TECH.:				1,494.55
<b>AT&amp;T 530 582-0827 966 5</b>				
	89871	06/01/2023	TELEPHONE BILL 90%	2,459.34
	89871	06/01/2023	TELEPHONE BILL 10%	273.26
	89961	06/29/2023	TELEPHONE BILL 10%	314.34
	89961	06/29/2023	TELEPHONE BILL 90%	2,829.08

Payee	Check Number	Check Issue Date	Description	Amount
Total AT&T 530 582-0827966 5:				5,876.02
<b>AT&amp;T 831-000-9983 804</b>				
	89872	06/01/2023	TELEPHONE BILL 10%	157.58
	89872	06/01/2023	TELEPHONE BILL 90%	1,418.26
	89962	06/29/2023	TELEPHONE BILL 10%	158.48
	89962	06/29/2023	TELEPHONE BILL 90%	1,426.36
Total AT&T 831-000-9983804:				3,160.68
<b>AUTOGLASS EXPRESS TRUCKEE</b>				
	89873	06/01/2023	WINDSHIELD FOR VHCL #26	374.42
Total AUTOGLASS EXPRESS TRUCKEE:				374.42
<b>AWAXX SYSTEMS INC.</b>				
	89912	06/15/2023	INSPECT REPLACEMENT GATE	372.06
Total AWAXX SYSTEMS INC.:				372.06
<b>CASHMAN EQUIPMENT CO.</b>				
	89874	06/01/2023	PREVENTATIVE MAINTENANCE ON GENERATORS	3,228.00
	89913	06/15/2023	RENTAL TANKS FOR SODIUM HYPOCHLORITE	723.35
	89913	06/15/2023	RENTAL TANKS FOR SODIUM HYPOCHLORITE	3,000.00
	89913	06/15/2023	FILTERS FOR LOADER	282.27
	89913	06/15/2023	HOSES FOR LOADER	329.94
	89913	06/15/2023	HOSE COUPLING FOR LOADER	173.05
Total CASHMAN EQUIPMENT CO.:				7,736.61
<b>CDW-G</b>				
	89875	06/01/2023	AVAYA PHONE POWER ADAPTER	60.93
	89875	06/01/2023	AVAYA HEADSET LEATHER	107.97
	89875	06/01/2023	STARTECH DESK MOUNT DUAL MONITOR ARM	277.53
	89955	06/15/2023	TRANSCEIVER MODULES	157.63
	89955	06/15/2023	FIBER CABLE	43.17
	89955	06/15/2023	GAMING HEADSETS	135.18
	89955	06/15/2023	SEAGATE HARD DRIVE 4TB	227.30
	89955	06/15/2023	LOGITECH GAMING HEADSETS	262.64
	89955	06/15/2023	AVID HEADPHONES	6.45
	89955	06/15/2023	LEVITON QUICKPORT JACK BLUE	95.33
	89955	06/15/2023	LEVITON WALLPLATE WHITE	5.62
	89955	06/15/2023	TONER FOR PRINTERS	295.70
	89955	06/15/2023	TONER FOR PRINTERS	295.70
	89963	06/29/2023	USB SPEAKERS	55.94
	89963	06/29/2023	LOGITECH SPEAKERS	50.96
	89963	06/29/2023	USB-C CABLE MGR	116.20
	89963	06/29/2023	ADAPTOR	39.89
	89963	06/29/2023	NETWORK SWITCHES	7,142.77
	89963	06/29/2023	SUPPORT AGREEMENT	1,979.52
	89963	06/29/2023	RETURNED AVAYA HEADSET	107.97
Total CDW-G:				11,248.46
<b>CELESTE GRAVES</b>				
	89915	06/15/2023	REIMBURSEMENT	60.00

Payee	Check Number	Check IssueDate	Description	Amount
	89956	06/15/2023	CONFERENCE	1,445.40
Total CELESTE GRAVES:				1,505.40
<b>CHARD SNYDER &amp; ASSOCIATES</b>				
	89994	06/30/2023	ADMIN FEE	59.55
	89994	06/30/2023	ADMIN FEE	15.00
	89994	06/30/2023	ADMIN FEE	9.00
	89994	06/30/2023	ADMIN FEE	3.00
	89994	06/30/2023	COBRA FEE	17.44
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	COBRA FEE	2.18
	89994	06/30/2023	ADMIN FEE	41.55
	89994	06/30/2023	ADMIN FEE	15.80
	89994	06/30/2023	ADMIN FEE	6.00
	89994	06/30/2023	ADMIN FEE	77.55
	89994	06/30/2023	ADMIN FEE	26.55
	89994	06/30/2023	COBRA FEE	2.18
	89994	06/30/2023	COBRA FEE	33.52
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	COBRA FEE	17.16
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	COBRA FEE	4.36
	89994	06/30/2023	COBRA FEE	17.16
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	COBRA FEE	4.36
	89994	06/30/2023	COBRA FEE	17.44
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	ADMIN FEE	9.00
	89994	06/30/2023	ADMIN FEE	15.80
	89994	06/30/2023	ADMIN FEE	6.00
	89994	06/30/2023	ADMIN FEE	77.55
	89994	06/30/2023	ADMIN FEE	26.55
	89994	06/30/2023	ADMIN FEE	59.55
	89994	06/30/2023	ADMIN FEE	15.00
	89994	06/30/2023	COBRA FEE	2.18
	89994	06/30/2023	COBRA FEE	33.52
	89994	06/30/2023	ADMIN FEE	3.00
	89994	06/30/2023	COBRA FEE	8.72
	89994	06/30/2023	COBRA FEE	2.18
	89994	06/30/2023	ADMIN FEE	41.55
	6302301	06/30/2023	HRAREFUND	50.35-
	6302301	06/30/2023	FSA REFUND	91.49-
	6302301	06/30/2023	HRAREFUND	672.53-
	6302301	06/30/2023	HRAREFUND	228.00-
	6302301	06/30/2023	HRA	53.45
	6302301	06/30/2023	DCA	192.31
	6302301	06/30/2023	HRA	10.00
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	1,000.00
	6302301	06/30/2023	HRA	125.38
	6302301	06/30/2023	HRA	150.30
	6302301	06/30/2023	HRA	237.67
	6302301	06/30/2023	HRA	5.00
	6302301	06/30/2023	HRA	7.98
	6302301	06/30/2023	HRA	60.00
	6302301	06/30/2023	HRA	32.00

Payee	Check Number	Check IssueDate	Description	Amount
	6302301	06/30/2023	HRA	10.00
	6302301	06/30/2023	HRA	39.87
	6302301	06/30/2023	HRA2	10.00
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	74.06
	6302301	06/30/2023	HRA	1.45
	6302301	06/30/2023	HRA	85.00
	6302301	06/30/2023	HRA	8.00
	6302301	06/30/2023	HRA	210.64
	6302301	06/30/2023	HRA	559.29
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	375.00
	6302301	06/30/2023	HRA	70.00
	6302301	06/30/2023	HRA	67.97
	6302301	06/30/2023	HRA2	2.32
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	20.00
	6302301	06/30/2023	HRA	17.31
	6302301	06/30/2023	HRA	91.62
	6302301	06/30/2023	HRA2	3.95
	6302301	06/30/2023	HRA	192.31
	6302301	06/30/2023	HRA REFUND	190.78-
	6302301	06/30/2023	HRA	258.20
	6302301	06/30/2023	HRA3	95.00
	6302301	06/30/2023	HRA	10.00
	6302301	06/30/2023	HRA	4.95
	6302301	06/30/2023	HRA	224.99
	6302301	06/30/2023	HRA	250.00
	6302301	06/30/2023	HRA	14.74
	6302301	06/30/2023	HRA	64.70
	6302301	06/30/2023	HRA	7.13
	6302301	06/30/2023	HRA	105.00
	6302301	06/30/2023	HRA	2,158.00
	6302301	06/30/2023	HRA	150.56
	6302301	06/30/2023	HRA	166.00
	6302301	06/30/2023	HRA	24.08
	6302301	06/30/2023	HRA2	113.14
	6302301	06/30/2023	HRA	375.00
	6302301	06/30/2023	HRA	522.27
	6302301	06/30/2023	HRA REFUND	28.78-
	6302301	06/30/2023	HRA	15.14
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA REFUND	103.16-
	6302301	06/30/2023	HRA	18.61
	6302301	06/30/2023	FSA	25.00
	6302301	06/30/2023	HRA	4.91
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	67.83
	6302301	06/30/2023	HRA2	112.65
	6302301	06/30/2023	HRA	473.55-
	6302301	06/30/2023	HRA	55.00
	6302301	06/30/2023	HRA	40.00
	6302301	06/30/2023	HRA	7.19
	6302301	06/30/2023	HRA	15.03
	6302301	06/30/2023	HRA	20.00
	6302301	06/30/2023	HRA	40.00
	6302301	06/30/2023	HRA	35.00

Payee	Check Number	Check Issue Date	Description	Amount
	6302301	06/30/2023	HRA	450.00
	6302301	06/30/2023	HRA	5.42
	6302301	06/30/2023	HRA	97.50
	6302301	06/30/2023	DCA	192.31
	6302301	06/30/2023	HRA	424.66
	6302301	06/30/2023	HRA	10.00
	6302301	06/30/2023	HRA	32.47
	6302301	06/30/2023	HRA	67.36
	6302301	06/30/2023	HRA	35.00
	6302301	06/30/2023	HRA	1,152.87
Total CHARD SNYDER & ASSOCIATES:				10,265.95
<b>CLARK PEST CONTROL</b>				
	89876	06/01/2023	PEST AWAY 5/15/23	320.00
	89964	06/29/2023	PEST AWAY 6/12/23	320.00
Total CLARK PEST CONTROL:				640.00
<b>COLUMN SOFTWARE PBC</b>				
	89965	06/29/2023	TAX ROLL LEGAL AD	169.18
Total COLUMN SOFTWARE PBC:				169.18
<b>CORELOGIC INFORMATION SOLUTIONS, IN</b>				
	89916	06/15/2023	MONTHLY BILL FOR MAY 2023	506.48
Total CORELOGIC INFORMATION SOLUTIONS, IN:				506.48
<b>CWEA</b>				
	89917	06/15/2023	CWEA Membership Renewal	202.00
	89917	06/15/2023	Association Membership Renewal CWEA	202.00
	89966	06/29/2023	MEMBERSHIP	202.00
	89966	06/29/2023	CERT RENEWAL	110.00
Total CWEA:				716.00
<b>DAVIS FARR LLP</b>				
	89918	06/15/2023	AUDIT OF FINANCIAL STATEMENTS FY22	9,120.00
	89918	06/15/2023	GANN LIMIT AUP PROCEDURES	510.00
Total DAVIS FARR LLP:				9,630.00
<b>DEL RIO ADVISORS LLC</b>				
	89967	06/29/2023	MUNICIPAL ADVISOR SERVICES	2,900.00
Total DEL RIO ADVISORS LLC:				2,900.00
<b>DELL COMPUTER CORP. C/O DELL USA L.</b>				
	89919	06/15/2023	OFFICE 365 G3 GCC SUBSCRIPTION 1 YEAR	7,488.36
	89919	06/15/2023	0365 MICROSOFT LICENSES	5,757.18
	89919	06/15/2023	DELL LAPTOP	2,872.91
	89919	06/15/2023	DELL PERFORMANCE DOCK	339.87
Total DELL COMPUTER CORP. C/O DELL USA L.:				16,458.32

Payee	Check Number	Check IssueDate	Description	Amount
<b>DEPENDABLE TOW</b>				
	89968	06/29/2023	TOW SNOWPLOW BLADE	840.00
Total DEPENDABLE TOW:				840.00
<b>E&amp;M ELECTRIC</b>				
	89920	06/15/2023	ANALOG MODULES FOR PLC'S	1,458.59
	89920	06/15/2023	*PS307 LOAD POWER SUPPLY	473.42
Total E&M ELECTRIC:				1,932.01
<b>FASTENAL</b>				
	89921	06/15/2023	MISC SCREWS FOR PLANT USE	139.43
	89921	06/15/2023	MISC WASHERS FOR PLANT USE	20.95
Total FASTENAL:				160.38
<b>FEDERAL EXPRESS CORP.</b>				
	89877	06/01/2023	MAY 2023 SHIPPING	93.64
Total FEDERAL EXPRESS CORP.:				93.64
<b>FERGUSON ENTERPRISES, INC. #1423</b>				
	89878	06/01/2023	4X6 300# UL FM & 4 DI GRV BFV FOR HURST BOILER TIE IN PROJ	5,000.53
	89878	06/01/2023	LINED PIPE FOR HURST BOILER TIE IN PROJECT	1,073.03
	89878	06/01/2023	4 PTO GRV COUP & 4" CAP ID GROVE FOR HURST BOILER PROJ	3,751.23
	89878	06/01/2023	4" TEE GLASS LINED & NLA 4 COI 90 ELL FOR HURST BOILER TIE IN PROJ	1,127.08
	89878	06/01/2023	TRANS COUP\ GSKT 307 FOR HURST BOILER TIE IN PROJ	593.03
	89878	06/01/2023	ID GROVE FOR HURST BOILER TIE IN PROJECT	214.55
	89878	06/01/2023	PARTS FOR HURST BOILER TIE IN PROJECT	198.94
	89878	06/01/2023	MITERSAW FOR MECHANIC SHOP	799.97
	89878	06/01/2023	GREASE GUN KIT FOR MECHANIC SHOP	297.93
	89878	06/01/2023	CORDED CMPO MITER SAW FOR MECHANIC SHOP	276.30
	89878	06/01/2023	6-1/2 CIRCUL SAW TOOL ONLY FOR MECHANICSHOP	211.09
	89878	06/01/2023	SAWZALL RECIP SAW KIT FOR MECHANIC SHOP	475.22
	89878	06/01/2023	CCY LEV LAV FCT, PLT ASSY, LAV FCTEBO	448.78
	89878	06/01/2023	PIPING FOR LIMESLURRY HEADER	2,393.97
Total FERGUSON ENTERPRISES, INC. #1423:				16,861.65
<b>FISHER SCIENTIFIC COMPANY</b>				
	89969	06/29/2023	Thermo Scientific™ Culti-Loops™ Enterobacter aerogenes ATCC™ 13048™	238.69
	89969	06/29/2023	Thermo Scientific™ Culti-Loops™ Klebsiella pneumoniae subsp pneumoniae ATC	189.87
	89969	06/29/2023	Thermo Scientific™ Culti-Loops™ Escherichiacoli ATCC™ 25922™	173.96
	89969	06/29/2023	Shipping	108.57
Total FISHERSCIENTIFIC COMPANY:				711.09
<b>GFS CHEMICALS INC</b>				
	89922	06/15/2023	PH 7.00, (COLOR CODED YELLOW), BUFFER SOLUTION 20L	320.42
	89922	06/15/2023	SODIUM CARBONATE, 1.0 N SOLUTION 500ML	84.15
	89922	06/15/2023	SHIPPING	184.03
Total GFS CHEMICALS INC:				588.60
<b>GLASDON INC</b>				
	89923	06/15/2023	GUARDIAN CABINET	4,831.00

Payee	Check Number	Check IssueDate	Description	Amount
Total GLASDON INC:				4,831.00
<b>GLOBAL INDUSTRIAL</b>				
	89924	06/15/2023	PALLET WIRE RACKS FOR WAREHOUSE ORGANIZATION	117.82
	89924	06/15/2023	FLAMMABLE CABINETFOR E&I SHOP	625.69
	89924	06/15/2023	SHIPPING	80.05
Total GLOBAL INDUSTRIAL:				823.56
<b>GOVERNMENT JOBS.COM INC</b>				
	89879	06/01/2023	ANNUAL SUBSCRIPTION	1,071.91
Total GOVERNMENTJOBS.COM INC:				1,071.91
<b>GRAINGER INC., W.W.</b>				
	89880	06/01/2023	Universal Sorbent Pads -15 x 19", Medium 100/carton	204.66
	89880	06/01/2023	Purell® Hand Sanitizer - 8 oz	65.08
	89880	06/01/2023	SOLENOID VALVE FOR POND B PUMP OILER SYSTEM	66.42
	89880	06/01/2023	GOJO® All-Purpose Foaming Soap Refill Bottle - 1,200 ml	87.21
	89925	06/15/2023	TRASH BAGS	94.60
	89925	06/15/2023	SEALANT	8.18
	89925	06/15/2023	DISPOSABLE HOT CUPS	169.11
	89925	06/15/2023	FACIAL TISSUE	120.14
	89925	06/15/2023	PAPER TOWEL ROLL	107.87
	89925	06/15/2023	PAPER TOWEL SHEETS	241.74
	89925	06/15/2023	PAPER TOWEL SHEETS	103.11
	89925	06/15/2023	WATER SUCTION HOSE 3"	906.29
	89925	06/15/2023	SHAMPOO AND BODY WASH	93.48
	89925	06/15/2023	SOAP DISPENSER	43.04
	89970	06/29/2023	PIPE CEMENT	37.67
	89970	06/29/2023	BALL PEIN HAMMER	25.07
	89970	06/29/2023	SOLENOID VALVE	371.37
	89970	06/29/2023	V-BELT	34.77
	89970	06/29/2023	PAINTERS TAPE	32.00
	89970	06/29/2023	PRIMER	35.55
Total GRAINGER INC., W.W.:				2,847.36
<b>HACH CHEMICAL COMPANY</b>				
	89926	06/15/2023	50MG STANDARD SOLUTION	132.06
	89926	06/15/2023	10MG STANDARD SOLUTION AMTAX	831.36
	89926	06/15/2023	1MG STANDARD SOLUTION	554.24
	89926	06/15/2023	CLEANING SOLUTION AMTAX 250 ML	1,316.32
	89926	06/15/2023	SHIPPING AND HANDLING	69.32
	89971	06/29/2023	CLEANING SOLUTION AMTAX 250ML	658.16
	89971	06/29/2023	50MG/L STANDARD SOLUTION	264.13
	89971	06/29/2023	10MG/L STANDARD SOLUTION AMTAX 2000ML	277.12
	89971	06/29/2023	1MG/L STANDARD SOLUTION	415.68
	89971	06/29/2023	REAGANT 2500ML ANTAX SC	329.08
	89971	06/29/2023	SHIPPING	120.06
	89971	06/29/2023	DPD FREE CHLORINE REAGANT	71.34
	89971	06/29/2023	ELECTROLYTE BOTTLE AND MEMBRANE CAPS	322.58
	89971	06/29/2023	HACH SC200	1,038.12
	89971	06/29/2023	REPAIR FRT	83.89



Payee	Check Number	Check Issue Date	Description	Amount
Total HACH CHEMICAL COMPANY:				6,483.46
<b>HOME DEPOT CREDIT SERVICES</b>				
	89881	06/01/2023	Full Service Vault Mailbox with Mail and Package Delivery in Sand	1,677.67
	89927	06/15/2023	LUMENS LIGHTS	404.90
	89927	06/15/2023	CORDLESS POLE SAW	540.17
	89927	06/15/2023	5-PIECE INSULATED CUSHION	54.70
Total HOME DEPOT CREDIT SERVICES:				2,677.44
<b>IDEXX LABORATORIES INC.</b>				
	89928	06/15/2023	SIMPLATE FOR HPC - LAB	173.04
Total IDEXX LABORATORIES INC.:				173.04
<b>JACOBS ENGINEERING GROUP INC</b>				
	89882	06/01/2023	#38 DEVELOP T-TSA SCADA STANDARDS	13,270.38
	89972	06/29/2023	#38 DEVELOP T-TSA SCADA STANDARDS	22,659.24
Total JACOBS ENGINEERING GROUP INC:				35,929.62
<b>JASON PARKER</b>				
	89883	06/01/2023	CERTIFICATION RENEWAL REIMBURSEMENT	180.00
Total JASON PARKER:				180.00
<b>JOEL OBERLY</b>				
	89884	06/01/2023	CERTIFICATION REIMBURSEMENT	225.00
Total JOEL OBERLY:				225.00
<b>LHOIST NORTH AMERICA</b>				
	89929	06/15/2023	25.01 TON HYDRATED LIME DLVD 05/30/23	9,773.16
	89973	06/29/2023	25.02 TON HYDRATED LIME DLVD 06/20/23	9,777.07
Total LHOIST NORTH AMERICA:				19,550.23
<b>LIBERTY PROCESS EQUIPMENT INC</b>				
	89930	06/15/2023	STOCK ROTOR AND STAORS FOR CENTRIFUGE	2,809.43
Total LIBERTY PROCESS EQUIPMENT INC:				2,809.43
<b>LIBERTY UTILITIES</b>				
	89974	06/29/2023	ELECTRIC BILL	24.46
	89974	06/29/2023	ELECTRIC BILL	26.01
	89974	06/29/2023	ELECTRIC BILL	25.74
	89974	06/29/2023	ELECTRIC BILL	20.28
	89974	06/29/2023	ELECTRIC BILL	32.34
Total LIBERTY UTILITIES:				128.83
<b>LINDE GAS AND EQUIP INC</b>				
	89975	06/29/2023	CYLINDER RENTALS	103.21
Total LINDE GAS AND EQUIP INC:				103.21

Payee	Check Number	Check Issue Date	Description	Amount
<b>LOGICALLY</b>				
	89931	06/15/2023	MONTHLY BILLING FOR MAY 2023	5,009.25
	89976	06/29/2023	MONTHLY BILLING FOR JUNE	5,021.14
Total LOGICALLY:				10,030.39
<b>MAGID GLOVE &amp; SAFETY CO LLC</b>				
	89977	06/29/2023	EYEWAS H CARTRIDGES	817.72
Total MAGID GLOVE & SAFETY CO LLC:				817.72
<b>MCMASTER-CARR</b>				
	89885	06/01/2023	STOCK RODS FOR FABRICATION	372.80
	89885	06/01/2023	HINGES FOR OPS FUME HOOD	4.42
	89885	06/01/2023	DRILL BIT SET FOR SHOP	113.01
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Straight Connector, 1 Size Socket-Co	23.60
	89932	06/15/2023	Thick-Wall Plastic Pipe Fitting for Water Straight Adapter, 1 Socket-Connect Femal	33.56
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Short 90 Degree Elbow Connector, 1	19.53
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Tee Connector, 1 Pipe Size Socket-C	17.36
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Bushing Adapter, 1 Socket Male x 3/	15.93
	89932	06/15/2023	Thick-Wall Dark Gray PVC Pipe for Water Unthreaded , 3/4 Pipe Size, 10 Feet Lon	83.14
	89932	06/15/2023	Thick-Wall Dark Gray PVC Pipe for Water Unthreaded, 1 Pipe Size, 10 Feet Long	165.30
	89932	06/15/2023	Thick-Wall Plastic Pipe Fitting for Water Bushing Reducing Adapter, 1 Socket Male	14.64
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Straight Connector, 3/4 Size Socket-	34.61
	89932	06/15/2023	Shipping	114.30
	89932	06/15/2023	Thick-Wall Plastic Pipe Fitting for Water Bushing Reducing Adapter, 1 Socket Male	15.41
	89932	06/15/2023	Thick-Wall Plastic Pipe Fitting for Water Bushing Adapter, 3/4 Socket Male x 1/4 N	36.70
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Short 90 Degree Elbow Connector, 3/	17.93
	89932	06/15/2023	Thick-Wall PVC Plastic Pipe Fitting for Water Tee Connector, 3/4 Pipe Size Socket-	26.85
	89932	06/15/2023	PVC Y-Strainer 1 NPT x 1 Socket-Connect Pipe Size Screen Mesh Size 20	107.78
	89978	06/29/2023	BACKWASH OPERATOR HAND WHEEL	108.45
	89978	06/29/2023	STRUT MOUNT METAL ROUTING CLAMP	317.39
	89978	06/29/2023	FIRE-FIGHTING HOSE ADAPTOR	181.53
Total MCMASTER-CARR:				1,824.24
<b>METTLER-TOLEDO INC</b>				
	89933	06/15/2023	PO for annual balance service.	1,379.87
Total METTLER-TOLEDO INC:				1,379.87
<b>MICHELLE MACKEY</b>				
	89957	06/15/2023	CONFERENCE	1,626.35
Total MICHELLE MACKEY:				1,626.35
<b>MOTION &amp; FLOW CONTROL PRODUCTS, INC.</b>				
	89934	06/15/2023	REPLACEMENT AIR HOSE REEL FOR VEHICLE MAINT	328.95
	89934	06/15/2023	HYDRAULIC FITTINGS TO REPAIR GAPVAX.	75.45
Total MOTION & FLOW CONTROL PRODUCTS, INC.:				404.40
<b>MOTION INDUSTRIES</b>				
	89979	06/29/2023	BEARING AND SEALS FOR CAKE CONVEYOR	28.64
	89979	06/29/2023	ROLLER BEARING	455.37
	89979	06/29/2023	BEARING AND SEALS FOR CAKE	484.01
	89979	06/29/2023	BELTS FOR POLYMER BLEND UNIT	49.37

Payee	Check Number	Check IssueDate	Description	Amount
Total MOTION INDUSTRIES:				1,017.39
<b>MOUNTAIN HARDWARE</b>				
	89886	06/01/2023	LIQUID PROPANE GAS FOR WAREHOUSE FORKLIFT	75.08
	89886	06/01/2023	TOOLS FOR MECHANICS	53.01
	89886	06/01/2023	REPLACEMENT SHOWER HEARD	27.06
	89886	06/01/2023	SPRINKLER REPAIR PARTS	68.23
	89886	06/01/2023	MISC PIPE FITTINGS FOR SPRINKLER REPAIR	62.77
	89935	06/15/2023	ROUNDUP	281.43
	89935	06/15/2023	SOCKET,RAKE,SNAP BOLT	131.97
	89980	06/29/2023	SHOVEL AND RAKE	81.16
	89980	06/29/2023	DUPLEX RECEPTACLE	21.61
	89980	06/29/2023	VEHICLE MAINT TOILET GASKET	7.57
Total MOUNTAIN HARDWARE:				809.89
<b>MSC INDUSTRIA L SUPPLY</b>				
	89887	06/01/2023	1 GAL DARK GASOILA CUTTING OIL	108.25
	89981	06/29/2023	DIAL DROP INDICATOR	233.37
Total MSC INDUSTRIAL SUPPLY:				341.62
<b>NAPA- SIERRA</b>				
	89888	06/01/2023	BRAKE HARDWARE KIT FOR VEHICLE #1	18.99
	89888	06/01/2023	WORK LIGHTS FOR MAINTENANCE STAFF	422.12
	89888	06/01/2023	BRAKE FLUID FOR FLEET VEHICLES	59.36
Total NAPA- SIERRA:				500.47
<b>OFFICE DEPOT</b>				
	89889	06/01/2023	File Pockets, box of 25	27.92
	89889	06/01/2023	White-Out Correction Tape, Pack of 10	12.09
	89889	06/01/2023	Sharpie Ultra Fine Marker, Pack of 12	10.36
	89889	06/01/2023	One Point Pens, Black, Pack of 12	11.30
	89889	06/01/2023	Callisto Fine point Pens, Black, Pack of 12	15.23
	89936	06/15/2023	BAGGE HOLDERS	20.75
	89936	06/15/2023	GREEN PENTEL PENS	11.90
	89936	06/15/2023	PENTEL ASSORTED INK PENS	6.43
	89936	06/15/2023	1 1/2" D-RING WHITE BINDERS	52.22
	89936	06/15/2023	2" D-RING BINDER	12.34
	89936	06/15/2023	GRAPH PAPER	4.47
Total OFFICE DEPOT:				185.01
<b>PACIFIC OFFICE AUTOMATION</b>				
	89890	06/01/2023	4/28/23-5/28/23 MONTHLY BILL	55.85
	89890	06/01/2023	3/28/23-4/28/23 OVERAGE	81.45
	89890	06/01/2023	5/3/23-6/3/23 MONTHLY BILL	164.82
Total PACIFIC OFFICE AUTOMATION:				302.12
<b>PAYMENTUS CORP</b>				
	89891	06/01/2023	TRANSACTION FEES FOR APRIL 2023	14.50
	89982	06/29/2023	TRANSACTION FEES FOR MAY 2023	42.50

Payee	Check Number	Check Issue Date	Description	Amount
Total PAYMENTUS CORP:				57.00
<b>PETTY CASH</b>				
	89993	06/29/2023	STAFF MEETING SNACKS	43.96
	89993	06/29/2023	CONSULTANT LUNCH	10.92
Total PETTY CASH:				54.88
<b>PINNACLE TOWERS INC.</b>				
	89892	06/01/2023	MONTHLY RADIO TOWER RENTAL	819.95
Total PINNACLE TOWERS INC.:				819.95
<b>PLATT ELECTRIC COMPANY</b>				
	89983	06/29/2023	CONDUIT FOR E&I APPLICATIONS	164.17
	89983	06/29/2023	CONDUIT FOR E&I	515.11
Total PLATT ELECTRIC COMPANY:				679.28
<b>PONTON INDUSTRIES</b>				
	89937	06/15/2023	All parts and materials as listed for Siemens 18" magnetic flow meter in Quote #P	12,171.63
Total PONTON INDUSTRIES:				12,171.63
<b>QUARTZYINC</b>				
	89938	06/15/2023	Nalgene® Wide-Mouth HOPE Packaging Bottles with Closure	442.26
	89938	06/15/2023	Nalgene® Wide-Mouth HOPE Packaging Bottles with Closure	286.86
	89938	06/15/2023	Nalgene® Wide-Mouth HOPE Packaging Bottles with Closure	361.55
	89938	06/15/2023	PurePoint™ LTS Filter Tips, 1000µL max volume for Rainin 1000µL pipettes w/ LT	424.29
	89938	06/15/2023	epT.I.P.S.® Standard 10 ml Universal Non-Filtered Pipet Tips, Non-Sterile , Bulk B	427.64
	89938	06/15/2023	Pipet-Lite™ XLS+ manual single-channel pipette, 10-100 µL, uses LTS™ LiteTouc	593.71
	89938	06/15/2023	Pipet-Lite™ XLS+ manual single-channel pipette, 100-1000 µL, uses LTS™ LiteTo	593.69
	89938	06/15/2023	Pipette Tips RC LTS 250µL 10000A/10	535.84
	89938	06/15/2023	Grade 934-AH Filter for Total Suspended Solids Analysis, 47 mm circle (100 pcs)	582.95
	89938	06/15/2023	Traceable Jumbo Fridge /Freezer Digital Thermometer with Calibration ; 1 Bottle	461.42
	89938	06/15/2023	ADJUSTMENT TOOL	19.38
	89938	06/15/2023	EP DUALFILTER TIPS	111.49
Total QUARTZY INC:				4,841.08
<b>RED WING BUSINESS ADVANTAGE ACCOUNT</b>				
	89984	06/29/2023	EMPLOYEE SUMMER BOOTS	248.46
Total RED WING BUSINESS ADVANTAGE ACCOUNT:				248.46
<b>REXEL</b>				
	89985	06/29/2023	1/0 FOR VFD'S	408.09
Total REXEL:				408.09
<b>ROY SMITH COMPANY</b>				
	89986	06/29/2023	4841 GALLONS LIQUID OXYGEN DLVD 05/31/23	6,534.76
	89986	06/29/2023	4899 GAL LIQUID OXYGEN DLVD 06/01/23	6,613.05
Total ROY SMITH COMPANY:				13,147.81

Payee	Check Number	Check IssueDate	Description	Amount
<b>SAFEWAY INC.</b>				
	89939	06/15/2023	MAY 2023 BOARD SUPPLIES	151.91
Total SAFEWAY INC.:				151.91
<b>SEAL ANALYTICAL INC</b>				
	89940	06/15/2023	100ML GLASS TUBES - LAB	943.06
Total SEAL ANALYTICAL INC:				943.06
<b>SNAP-ON INDUSTRIAL</b>				
	89893	06/01/2023	3/8" Drive 6-Point Metric 18 mm Flank Drive® Shallow Spark Plug Socket	30.36
	89893	06/01/2023	3/8" Drive 6-Point Metric 14 mm Flank Drive® Universal Spark Plug Socket	50.52
	89893	06/01/2023	3/8" Drive 6-Point Metric 14 mm Flank Drive® Standard Spark Plug Socket	30.36
	89893	06/01/2023	3/8" Drive 6-Point SAE 9/16" Flank Drive® Spark Plug Socket	30.36
	89893	06/01/2023	3/8" Drive 6-Point SAE 9/16" Flank Drive® Universal Spark Plug Socket	50.52
	89893	06/01/2023	3/8" Drive 6-Point SAE 3/4" Flank Drive® Shallow Spark Plug Socket	41.17
	89893	06/01/2023	7 pc 3/8" Drive 12-Point Metric Flank Drive® Shallow Swivel Impact Socket Set	237.11
	89893	06/01/2023	3/8" Drive Dual 80® TechnologySoft Grip Long Handle Flex-HeadRatchet (Red)	105.71
	89893	06/01/2023	4 pc 3/8" Drive Quick-Release Locking Knurled Extension Set	183.38
	89893	06/01/2023	1/4" Drive Dual 80® TechnologySoft Grip Round Swivel Head Ratchet (Green)	88.18
	89893	06/01/2023	12 pc Combination Drive TORX® Bit Standard Socket Set	255.21
Total SNAP-ON INDUSTRIAL:				1,102.88
<b>SOLENIS</b>				
	89941	06/15/2023	1 TOTE OF POLYMER	4,685.17
Total SOLENIS:				4,685.17
<b>SORAYA BEDOUT MORZ</b>				
	89958	06/15/2023	CONFERENCE	1,067.36
	89958	06/26/2023	CONFERENCE	1,067.36- V
	89987	06/29/2023	REIMB CONFERENCE JUNE 23	126.65
Total SORAYA BEDOUT MORZ:				126.65
<b>SOUTHWEST GAS CORP.</b>				
	89942	06/15/2023	5/3/23-6/1/23 MAIN 10%	335.71
	89942	06/15/2023	5/3/23-6/1/23 MAIN 90%	3,021.37
	89942	06/15/2023	5/3/23-6/1/23 PLANT 10%	218.83
	89942	06/15/2023	5/3/23-6/1/23 PLANT	1,969.45
Total SOUTHWEST GAS CORP.:				5,545.36
<b>SOUTHWEST VALVE LLC</b>				
	89943	06/15/2023	Contacting reversing 110V ABB- A-LINE	495.78
Total SOUTHWEST VALVE LLC:				495.78
<b>STONE'S COUNTRY TIRE</b>				
	89894	06/01/2023	TIRES FOR VHCT # 03	390.64
	89894	06/01/2023	REPLACEMENT TIRES FOR VHCL #21	1,221.19
Total STONE'S COUNTRY TIRE:				1,611.83

Payee	Check Number	Check Issue Date	Description	Amount
<b>SUPREME SUPPLY COMPANY, INC.</b>				
	89944	06/15/2023	ANTHRACITE FILTER	6,998.34
Total SUPREME SUPPLY COMPANY, INC.:				6,998.34
<b>TAHOE FOREST HOSP. DIST./TAHOE WORX</b>				
	89895	06/01/2023	EMPLOYEE SCREENING	126.00
	89895	06/01/2023	EMPLOYEE SCREENING	125.00
Total TAHOE FOREST HOSP. DIST./TAHOE WORX:				251.00
<b>TAHOE TRUCKEE DISPOSAL</b>				
	89945	06/15/2023	CHEM SLUDGE AND HEADWORKS SCREENING	14,117.45
Total TAHOE TRUCKEE DISPOSAL:				14,117.45
<b>TEICHERT MATERIALS</b>				
	89946	06/15/2023	4" DRAIN ROCK	182.72
	89946	06/15/2023	ENGINEER FILL	594.80
Total TEICHERT MATERIALS:				777.52
<b>TELEDYNE INSTRUMENTS INC</b>				
	89947	06/15/2023	LOTIX SALT CATALYST	270.44
	89947	06/15/2023	QUARTZ WOOL	48.67
	89947	06/15/2023	CATALYST, GENERAL USE, 15G, SPHERICAL	244.75
	89947	06/15/2023	SHIPPING	42.22
Total TELEDYNE INSTRUMENTS INC:				606.08
<b>THATCHER COMPANY OF CA INC</b>				
	89896	06/01/2023	CREDIT FOR CHLORINE CYLINDERS	10,728.20
	89896	06/01/2023	5298.36 GAL SODIUM HYPOCHLORITE DLVD 050923	12,002.24
	89948	06/15/2023	CREDIT FOR CHLORINE IN RETURNED TONNERS	8,000.00
	89948	06/15/2023	5382.00 GAL SODIUM HYPOCHLORITE DLVD 5/22/23	12,193.06
Total THATCHER COMPANY OF CA INC:				5,467.10
<b>TRUCKEE DONNER PUD</b>				
	89897	06/01/2023	4/17/23-5/16/23 ELECTRIC 10%	10,402.23
	89897	06/01/2023	4/17/23-5/16/23 ELECTRIC 90%	93,620.12
	89897	06/01/2023	4/17/23-5/16/23 WATER 10%	14.94
	89897	06/01/2023	4/17/23-5/16/23 WATER 90%	134.55
	89897	06/01/2023	4/17/23-5/16/23 ELECTRIC	110.61
	89897	06/01/2023	4/17/23-5/16/23 ELECTRIC	97.03
	89897	06/01/2023	4/17/23-5/16/23 ELECTRIC	33.06
Total TRUCKEE DONNER PUD:				104,412.54
<b>U.S. BANK CM-9690</b>				
	6282301	06/28/2023	PAYMENT FOR 2020 WASTEWATER REVENUE BOND	1,775,100.00
	6282301	06/28/2023	PAYMENT FOR 2020 WASTEWATER REVENUE BOND	649,900.00
	6282301	06/28/2023	INTEREST PMT FOR 2020 WASTEWATER REVENUE BONDS	89,924.79
	6282301	06/28/2023	INTEREST PMT FOR 2020 WASTEWATER REVENUE BOND	245,615.48
Total U.S. BANK CM-9690:				2,760,540.27

Payee	Check Number	Check Issue Date	Description	Amount
<b>U.S. BANK CARD DIVISION</b>				
	6272301	06/27/2023	SUNSCREEN	21.37
	6272301	06/27/2023	BG STOP SQUEAL	38.92
	6272301	06/27/2023	PLANNERS	59.36
	6272301	06/27/2023	ADHESIVE POCKETS	31.39
	6272301	06/27/2023	WET ERASE MARKERS, PLAD STAMP	28.75
	6272301	06/27/2023	LAPTOP BATTERY	38.63
	6272301	06/27/2023	FILTERS	134.08
	6272301	06/27/2023	CRC BRAKLEEN	58.19
	6272301	06/27/2023	BREAKROOM SUPPLIES	381.49
	6272301	06/27/2023	MINI SUBMERSIBLE PUMP	785.66
	6272301	06/27/2023	FLOOR JACK	207.24
	6272301	06/27/2023	MONITER STAND	121.73
	6272301	06/27/2023	MONTHLY BILL	113.76
	6272301	06/27/2023	MONTLY BILL	75.53
	6272301	06/27/2023	VERIZON MONTHLY BILL	39.46
	6272301	06/27/2023	MONTHLY BILL	413.35
	6272301	06/27/2023	VERIZON BILL	39.46
	6272301	06/27/2023	ADOBE MONTHLY BILL	17.99
	6272301	06/27/2023	ONLINE SERVICES	360.00
	6272301	06/27/2023	GOOGLE CHROME DEVICE MANAGEMENT	921.90
	6272301	06/27/2023	AMAZON WEB MONTHLY BILL	6.59
	6272301	06/27/2023	LEG ME IN MONTHLY BILL	84.00
	6272301	06/27/2023	SUBMERSIBLE PUMP	778.84
	6272301	06/27/2023	SUBMERSIBLE PUMP	415.90
	6272301	06/27/2023	NAME BADGES, PLATE HOLDER	56.91
	6272301	06/27/2023	ADVERTISING BC WATER JOBS	200.00
	6272301	06/27/2023	ADVERTISING CA WATER JOBS	840.00
	6272301	06/27/2023	POWERF PAK, ROTO INDICATOR	1,413.08
	6272301	06/27/2023	LUNCHEON	103.34
	6272301	06/27/2023	PROBIBUS REPEATER & HUB	2,855.63
	6272301	06/27/2023	SUMMER BOOTS	182.28
	6272301	06/27/2023	AUDIO CONFERENCE MONTHLY CHARG E	110.00
	6272301	06/27/2023	LUNCHEON	84.11
	6272301	06/27/2023	SAFETY BOOTS AND GLASSES	259.77
	6272301	06/27/2023	VISITOR BADGES	139.99
	6272301	06/27/2023	BRAKE AND WHEEL HUB - ROTOR	168.42
	6272301	06/27/2023	BRAKE AND WHEEL HUB - ROTOR AND PAD	399.18
	6272301	06/27/2023	BASEBALL GAME TICKETS	2,650.00
	6272301	06/27/2023	CREDIT DRIMAX GLOVES	29.22
	6272301	06/27/2023	PROXIMITY CARDS	359.29
	6272301	06/27/2023	TRAINING	470.00
Total U.S. BANK CARD DIVISION:				15,436.37
<b>UNIFIRST CORPORATION</b>				
	89898	06/01/2023	UNIFORMS	216.08
	89898	06/01/2023	UNIFORMS	20.87
	89898	06/01/2023	UNIFORMS	137.08
	89898	06/01/2023	UNIFORMS	56.74
	89898	06/01/2023	UNIFORMS	34.20
	89949	06/15/2023	UNIFORMS	415.84
	89949	06/15/2023	UNIFORMS	20.87
	89949	06/15/2023	UNIFORMS	104.01
	89949	06/15/2023	UNIFORMS	71.80
	89949	06/15/2023	UNIFORMS	34.23
	89949	06/15/2023	UNIFORMS	210.46

Payee	Check Number	Check IssueDate	Description	Amount
	89949	06/15/2023	UNIFORMS	21.82
	89949	06/15/2023	UNIFORMS	107.45
	89949	06/15/2023	UNIFORMS	92.41
	89949	06/15/2023	UNIFORMS	39.41
	89988	06/29/2023	UNIFORMS	113.43
	89988	06/29/2023	UNIFORMS	170.18
	89988	06/29/2023	UNIFORMS	20.87
	89988	06/29/2023	UNIFORMS	104.01
	89988	06/29/2023	UNIFORMS	58.89
	89988	06/29/2023	UNIFORMS	34.23
	89988	06/29/2023	UNIFORMS	170.18
	89988	06/29/2023	UNIFORMS	20.87
	89988	06/29/2023	UNIFORMS	104.01
	89988	06/29/2023	UNIFORMS	111.80
	89988	06/29/2023	UNIFORMS	34.23
Total UNIFIRST CORPORATION:				2,525.97
<b>UNITED PARCEL SERVICE, UPS</b>				
	89899	06/01/2023	APRIL 2023 SHIPPING	72.74
	89899	06/01/2023	APRIL 2023 SHIPPING	26.71
	89899	06/01/2023	APRIL 2023 SHIPPING	77.22
Total UNITED PARCEL SERVICE, UPS:				176.67
<b>UNITED RENTA LS</b>				
	89900	06/01/2023	BARRIER WALL RENTAL FOR SODIUM HYPOC HLORITE	190.00
Total UNITED RENTALS:				190.00
<b>UNIVAR USA INC.</b>				
	89989	06/29/2023	7002 GAL METHANOL DLVD 5/15/23	12,956.68
Total UNIVAR USA INC.:				12,956.68
<b>VARIED PRODUCTS</b>				
	89950	06/15/2023	STOCK GLOVES	225.55
	89950	06/15/2023	STOCK GLOVES	1,127.74
Total VARIED PRODUCTS:				1,353.29
<b>VICKY LUFRANO</b>				
	89901	06/01/2023	ANNUAL CONFERENCE REIMBURSEMENT	2,992.97
	89901	06/01/2023	ANNUAL MEMBERSHIP RENEWAL	244.00
	89901	06/01/2023	ANNUAL MEMBERSHIP REIMBURSEMENT	225.00
Total VICKY LUFRANO:				3,461.97
<b>VWR SCIENTIFIC INC</b>				
	89902	06/01/2023	PERIPHYTONSAMPLER 10 PACK	749.08
	89902	06/01/2023	CARTRIDGE SULFURIC ACID 1.600N	199.50
	89951	06/15/2023	SODIUM PHENATE SOLUTION 16OZ	104.82
	89951	06/15/2023	Short Style Shell Vials, Borosilicate Glass, Kimble Chase, DWK Life Sciences (CS/	1,206.12
	89951	06/15/2023	Kimble® Culture Tubes, Disposable, Borosilicate Glass, DWK Life Sciences (CS/1	638.19
	89951	06/15/2023	Nalgene® Unitary™ Wash Bottles, Low-Density Polyethylene, Wide Mouth, Therm	296.09
	89951	06/15/2023	DISCOUNT	247.23-
	89990	06/29/2023	VWR®, Magnifier Lamp	151.30



Payee	Check Number	Check IssueDate	Description	Amount
	89990	06/29/2023	Celestron TetraView LCD Digital Microscope	424.33
Total VWR SCIENTIFIC INC:				3,522.20
<b>WECO INDUSTRIES LLC</b>				
	89903	06/01/2023	BALL VALVE 1/2" WORK ING PRESSURE 7350 PSI	193.72
	89903	06/01/2023	BALL VALVE 1/4 IN NPT, 7250 PSI	105.47
	89903	06/01/2023	6" BRASS PISTON VALVE, FEMALE NPT X FEMALE NPT	349.92
	89903	06/01/2023	AIR CYLINDER FOR DECANT VALVE	378.88
	89903	06/01/2023	VALVE- MANUAL HAND LEVER OPERATED, 5 PORTS 4 WAY 3 POSITION, AU	184.24
	89903	06/01/2023	GUN WASHDOWN 21" BARREL WITH 3MM TIP, HI GH PRESSURE SPRAY, ADJ	740.81
	89903	06/01/2023	QUICK DISCONNECT 1/2" X 1/2" FEMALE, FNPT COUPLER END	90.41
	89903	06/01/2023	QUICK DISCONNECT 1/2" X 1/2" FNPT, WATER QUICK CONNECTOR, NIPPLE	34.30
Total WECO INDUSTRIES LLC:				2,077.75
<b>WESTERN ENV. TESTING LAB.</b>				
	89904	06/01/2023	BIOSOLIDS RECEIVED 05/09/23	145.50
	89904	06/01/2023	BIOSOLIDS RECEIVED 05/10/23	79.00
	89904	06/01/2023	BIOSOLIDS RECEIVED 05/11/23	79.00
	89952	06/15/2023	BIOSOLIDS RECEIVED 05/16/23	79.00
	89952	06/15/2023	BIOSOLIDS RECEIVED 05/17/23	79.00
	89952	06/15/2023	BIOSOLIDS RECEIVED 05/18/23	79.00
	89952	06/15/2023	BIOSOLIDS RECEIVED 05/15/23	79.00
Total WESTERNENV. TESTING LAB..				619.50
<b>XYLEM WATER SOLUTIONS USA INC</b>				
	89991	06/29/2023	BNR SUMP PUMPS	7,706.70
Total XYLEM WATER SOLUTIONS USA INC:				7,706.70
<b>ZORO</b>				
	89953	06/15/2023	STOCK VINEGAR	40.90
	89992	06/29/2023	REPLACE OPS ACTUATOR	501.03
	89992	06/29/2023	DEWATERING TOILET TANK COVER	62.51
Total ZORO:				604.44
Grand Totals:				3,204,813.64



## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** V-3  
**Subject:** Ratify approval of Financial Statements.

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### Background

Attached are the Financial Statements for the previous calendar month(s); each of which include (1) fund summaries, (2) end of month cash balances, (3) Local Agency Investment Fund (LAIF) statement, and (4) California Employers' Retiree Benefit Trust (CERBT) Fund statement.

Summaries of the expenditure and revenue activity are provided for Fund 10: General Fund; Fund 02: Wastewater Capital Reserve Fund; and Fund 06: Replacement, Rehabilitation and Upgrade Fund.

The end of month Combined Cash Investment table provides the end of month balances for all Agency cash accounts, which reconciles with Agency end of month fund balances.

The LAIF and CERBT statements provide a summary within the account.

The Finance Committee reviewed and approved the Financial Statements at its recent meeting.

### Fiscal Impact

None.

### Attachments

Report of Financial Statements.

### Recommendation

Management and staff recommend the Board Directors ratify approval of the Financial Statements.

### Review Tracking

Submitted By: *Crystal A Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager



Tahoe-Truckee Sanitation Agency  
Fund 10: General Fund  
Fiscal Year 2022 - 2023  
Period Ending June 30, 2023

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
<b>REVENUE</b>						
Income from Service Charge	13,171,000.00	868,685.83	6.6	12,099,712.91	91.9	1,2,3
Tax Revenue - Ad Valorem	4,445,000.00	111,484.69	2.5	4,605,769.54	103.6	2,3
Fund Interest	45,000.00	5,070.45	11.3	126,717.58	281.6	3,4
Other Revenue	65,000.00	1,848.04	2.8	62,005.85	95.4	3,5
Temporary Discharge	25,000.00	380.00	1.5	1,292.00	5.2	3
<b>TOTAL REVENUE</b>	<b>17,751,000.00</b>	<b>987,469.01</b>	<b>5.6</b>	<b>16,895,497.88</b>	<b>95.2</b>	
<b>EXPENDITURE</b>						
Salaries & Wages	6,194,000.00	449,797.09	7.3	6,223,564.20	100.5	
Employee Benefits	3,625,000.00	262,158.32	7.2	3,288,593.51	90.7	
OPEB Retiree Health Reimbursement	0.00	0.00	0.0	(450,000.00)	0.0	6
Director Fees	9,500.00	900.00	9.5	6,600.00	69.5	
Vehicle	90,000.00	6,821.64	7.6	84,739.98	94.2	
CSRMA Insurance	336,000.00	0.00	0.0	328,924.11	97.9	7
Professional Memberships	53,500.00	941.00	1.8	38,618.50	72.2	
Agency Permits & Licenses	203,000.00	0.00	0.0	201,685.27	99.4	8
Office Expense	327,000.00	26,525.33	8.1	233,045.95	71.3	
Contractual Services	2,610,000.00	99,513.84	3.8	2,238,492.90	85.8	
Professional Services	756,000.00	23,949.50	3.2	382,705.32	50.6	
Conferences & Training	126,000.00	3,728.40	3.0	39,805.57	31.6	
Utilities	1,308,000.00	119,657.56	9.1	1,205,136.39	92.1	
Supplies, Repairs & Maintenance	1,143,000.00	89,710.06	7.8	892,429.16	78.1	
<b>TOTAL EXPENDITURE</b>	<b>16,781,000.00</b>	<b>1,083,702.74</b>	<b>6.5</b>	<b>14,714,340.86</b>	<b>87.7</b>	
<b>NET INCOME (LOSS)</b>	<b>970,000.00</b>	<b>(96,233.73)</b>		<b>2,181,157.02</b>		
Unfunded Accrued Liability	1,303,500.00	0.00		1,180,894.00	90.6	

100% of the fiscal year has elapsed.  
This is an unaudited status report.

Notes:

- 1 - TTSa collects the majority of its Sewer Service Charges on the county property tax bills of Placer County, El Dorado County and Nevada County. Placer County and Nevada County Sewer Service Charges are on the Teeter Schedule.
- 2 - Sewer Service Charges and Property Tax Revenue are net amounts of each County's billing fees. Teeter Schedule 55% - 1/2023, 40% 5/2023 and 5% 7/2023.
- 3 - The majority of Sewer Service Charges are collected on the County tax roll and recorded on a monthly basis according to the accrual-based accounting method. Sewer Service Charges not on the County tax roll are recorded when received.
- 4 - Interest on LAIF balances is received and recorded quarterly (10/2022, 1/2023, 4/2023 and 7/2023).
- 5 - Other Revenue includes rebates, billings and surplus items sold.
- 6 - OPEB Reimbursement received from CalPERS for FY22 retiree health insurance premiums.
- 7 - Property and Pooled liability insurance.
- 8 - SWRCB Waste discharge annual permits of \$183,851.00.



Tahoe-Truckee Sanitation Agency  
Fund 02: Wastewater Capital Reserve  
Fiscal Year 2022 - 2023  
Period Ending June 30, 2023

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
<b>REVENUE</b>						
Income from Connection Fees	2,129,000.00	282,348.00	13.3	1,396,169.88	65.6	
Fund Interest	191,000.00	30.88	0.0	306,252.38	160.3	7
<b>TOTAL REVENUE</b>	<b>2,320,000.00</b>	<b>282,378.88</b>	<b>12.2</b>	<b>1,702,422.26</b>	<b>73.4</b>	
<b>EXPENDITURE</b>						
FY23 Scada/IT Develop Standards	241,000.00	35,929.62	14.9	68,716.18	28.5	1
FY23 Scada/IT Improve Physical Security	147,000.00	0.00	0.0	0.00	0.0	5
FY23 Flowmeter Improvements	75,000.00	12,171.63	16.2	12,171.63	16.2	1
FY23 Manlift	60,000.00	0.00	0.0	54,142.57	90.2	4
FY23 Maintenance Carts	25,000.00	0.00	0.0	0.00	0.0	5
FY22 Operations and Maintenance Carts	0.00	0.00	0.0	25,216.56	0.0	4
<b>SUBTOTAL EXPENDITURES</b>	<b>548,000.00</b>	<b>48,101.25</b>	<b>8.8</b>	<b>160,246.94</b>	<b>29.2</b>	
Allocation of 73.2% of Bond Payment	2,266,638.00	2,020,715.48	89.2	2,266,343.13	100.0	
<b>TOTAL EXPENDITURE</b>	<b>2,814,638.00</b>	<b>2,068,816.73</b>	<b>73.5</b>	<b>2,426,590.07</b>	<b>86.2</b>	
<b>NET INCOME (LOSS)</b>	<b>(494,638.00)</b>	<b>(1,786,437.85)</b>		<b>(724,167.81)</b>		

100% of the fiscal year has elapsed.  
This is an unaudited status report.

Notes:

- (1) Project started
- (2) Project started; no expenses invoiced
- (3) Project not started
- (4) Project completed
- (5) Project postponed to after FY23
- (6) Project cancelled
- (7) Interest on LAIF balances is received and recorded quarterly (10/2022, 1/2023, 4/2023 and 7/2023).



Tahoe-Truckee Sanitation Agency  
Fund 06: Replacement, Rehabilitation and Upgrade  
Fiscal Year 2022 - 2023  
Period Ending June 30, 2023

<b>EXPENDITURE</b>	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
FY23 Chlorine Scrubber Improvements	1,150,000.00	3,723.35	0.3	1,061,919.78	92.3	1
FY23 Plant Coating Improvements	480,000.00	0.00	0.0	273,733.88	57.0	4
FY23 Digestion Improvements Project	387,000.00	0.00	0.0	108,374.25	28.0	1
FY23 LEL Equipment Replacement	320,000.00	0.00	0.0	0.00	0.0	5
FY23 River Crossing, Gravity Main	252,000.00	0.00	0.0	0.00	0.0	2
FY23 Scada/IT Replace Servers	250,000.00	0.00	0.0	0.00	0.0	5
FY23 Control Room Upgrades	185,000.00	0.00	0.0	183,960.75	99.4	4
FY23 Condition Assessment and Inspection	130,000.00	0.00	0.0	0.00	0.0	5
FY23 Plant-Wide NFPA 820 Compliance Eval	110,000.00	0.00	0.0	0.00	0.0	3
FY23 Visable Reinforcement Study	105,000.00	0.00	0.0	0.00	0.0	2
FY23 Lab Equipment Replacement	80,000.00	0.00	0.0	6,902.06	8.6	1
FY23 Centrifuge Rebuild	50,000.00	0.00	0.0	43,100.00	86.2	4
FY23 SCADA Repeater Replacement	50,000.00	0.00	0.0	0.00	0.0	5
FY23 Filter Press Feed Pump VFD	45,000.00	0.00	0.0	0.00	0.0	2
FY23 Telephone System Upgrade	40,000.00	0.00	0.0	32,564.59	81.4	4
FY23 Odorous Air VFD Replacement	35,000.00	0.00	0.0	0.00	0.0	2
FY23 Cake Discharge VFD Replacement	35,000.00	0.00	0.0	0.00	0.0	2
FY23 2-Water System Improvements	32,000.00	0.00	0.0	0.00	0.0	3
FY23 ARC Flash Study/Breaker Replacement	20,000.00	0.00	0.0	20,143.14	100.7	4
FY22 EPDM Roof Replacement	0.00	0.00	0.0	428,243.27	0.0	4
FY22 ARC Flash Study/Breaker Replacement	0.00	0.00	0.0	0.00	0.0	4
FY22 TRI Improvements	0.00	0.00	0.0	20.02	0.0	6
FY22 Chlorine Scrubber Replacement	0.00	0.00	0.0	0.00	0.0	1
FY22 MPPS VFD	0.00	0.00	0.0	27,334.11	0.0	1
<b>SUBTOTAL EXPENDITURES</b>	<b>3,756,000.00</b>	<b>3,723.35</b>	<b>0.1</b>	<b>2,186,295.85</b>	<b>58.2</b>	
Allocation of 26.8% of Bond Payment	829,862.00	739,824.79	89.2	829,754.04	100.0	
<b>TOTAL EXPENDITURES</b>	<b>4,585,862.00</b>	<b>743,548.14</b>	<b>16.2</b>	<b>3,016,049.89</b>	<b>65.8</b>	

100% of the fiscal year has elapsed.  
This is an unaudited status report.

Notes:

- (1) Project started
- (2) Project started; no expenses invoiced
- (3) Project not started
- (4) Project completed
- (5) Project postponed to after FY23
- (6) Project cancelled

Tahoe-Truckee Sanitation Agency  
 Combined Cash Statement  
 June 30, 2023

COMBINED CASH ACCOUNTS

CASH - US BANK CHECKING	379,161.72
CASH - USB SERVICE CHARGE	29,751.27
CASH - US BANK TAX REV	81,686.22
CASH - US BANK WWCRF	432,384.53
CASH - WELLS FARGO PAYROLL	753,000.69
CASH - PETTY CASH	600.00
CASH - L.A.I.F.	27,156,553.64
MONEY MARKET INV - PERSHING	5,000,000.00
MONEY MARKET INV - ZIONS	5,000,000.00
TOTAL COMBINED CASH	<u>38,833,138.07</u>
CASH ALLOCATED TO OTHER FUNDS	<u>(38,833,138.07)</u>
TOTAL UNALLOCATED CASH	0.00

FUND	CASH ALLOCATION RECONCILIATION	June 30, 2023	May 31, 2023	Amount of Change	% of Change	June 30, 2022	Amount of Change	% of Change
02	ALLOCATION TO WASTEWATER CAPITAL RESERVE FUND	17,903,043.23	19,689,526.71	(1,786,483.48)	(9.07)	16,996,709.84	906,333.39	5.33
06	ALLOCATION TO R.R. & UPGRADE FUND	3,525,289.43	4,269,027.57	(743,738.14)	(17.42)	8,429,446.99	(4,904,157.56)	(58.18)
07	ALLOCATION TO EMERGENCY & CONTINGENCY FUND	4,060,479.89	4,060,479.89	0.00	0.00	7,284,839.62	(3,224,359.73)	(44.26)
10	ALLOCATION TO GENERAL FUND	13,344,325.52	14,310,510.50	(966,184.98)	(6.75)	7,809,186.67	5,535,138.85	70.88
	TOTAL ALLOCATION TO OTHER FUNDS	38,833,138.07	42,329,544.67	(3,496,406.60)	(8.26)	40,520,183.12	(1,687,045.05)	(4.16)
	ALLOCATIONS FROM COMBINED CASH	<u>(38,833,138.07)</u>	<u>(42,329,544.67)</u>			<u>(40,520,183.12)</u>		
	ZERO PROOF IF ALLOCATIONS BALANCE	0.00	0.00			0.00		

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
P.O. Box 942809  
Sacramento, CA 94209-0001  
(916) 653-3001

July 03, 2023

[LAIF Home](#)  
[PMIA Average](#)  
[Monthly Yields](#)

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TAHOE TRUCKEE SANITATION AGENCY

TREASURER  
13720 BUTTERFIELD DRIVE  
TRUCKEE, CA 96161

[Tran Type Definitions](#)

**Account Number:** 70-31-001

June 2023 Statement

<b>Effective Date</b>	<b>Transaction Date</b>	<b>Tran Type</b>	<b>Confirm Number</b>	<b>Web Confirm Number</b>	<b>Authorized Caller</b>	<b>Amount</b>
6/6/2023	6/6/2023	RD	1730222	1690592	MICHELLE MACKEY	3,250,000.00
6/6/2023	6/6/2023	RW	1730239	1690615	MICHELLE MACKEY	-500,000.00
6/13/2023	6/13/2023	RW	1730470	1690841	MICHELLE MACKEY	-800,000.00
6/15/2023	6/15/2023	RW	1730598	1690972	MICHELLE MACKEY	-300,000.00
6/26/2023	6/26/2023	RW	1730873	1691243	MICHELLE MACKEY	-2,800,000.00

**Account Summary**

Total Deposit:	3,250,000.00	Beginning Balance:	28,306,553.64
Total Withdrawal:	-4,400,000.00	Ending Balance:	27,156,553.64

[Investment Data](#)

[My Account Profile](#)

[Documentation/Forms](#)

## Investment Allocation

**Account: 5084675063 » Tahoe-Truckee Sanitation Agency**

Investment Strategy	Unit Price	Number of Units	Balance
CERBT Strategy 1	20.460451	640,551.683	\$13,105,976.54
<b>Total</b>			<b>\$13,105,976.54</b>

[Download to Excel](#)





## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** VI-1  
**Subject:** Discussion of Options Related to Health Plans for 2024

---

### Background

On an annual basis, CalPERS reviews their health plans, and proposes changes in plan design and premium rates. Recently, CalPERS announced health plan rate increases of approximately 12-13% for PERS Platinum and PERS Gold plans. Actual plan rates have not yet been released by CalPERS.

Currently, the Agency contracts with CalPERS for the PERS Platinum plan, but employees may opt to enroll in PERS Gold and also receive a lump sum dollar amount into their HRA.

The Agency additionally provides dental, vision, HRA, life, short term disability, long term disability, as well as several optional benefits to employees.

CalPERS Open Enrollment occurs September 18 – October 13, 2023, for an effective date of January 1, 2024. TTSA schedules its Open Enrollment dates to correspond with CalPERS's dates. Any benefit changes would need to be known prior to Open Enrollment so they could be adequately communicated to staff.

### Fiscal Impact

None.

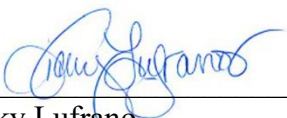
### Attachments


None.

### Recommendation

Discussion Only.

### Review Tracking

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
General Manager



## **TAHOE-TRUCKEE SANITATION AGENCY**

### **MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-2  
**Subject:** Consider approval of Ordinance No. 2-2023 Amending Ordinance 2-2015, As Amended, Making Conforming Changes to Agency Connection Charges.

---

#### **Background**

Ordinance No. 2-2015 was adopted on May 13, 2015, by the Board of Directors. Ordinance 2-2015 set forth the rules and regulations governing the Agency's regional sewer system. This ordinance applied the rules and regulations to Sewer Service Charges and Connection Fee Charges. Ordinance No. 1-2019 was adopted on April 10, 2019, by the Board of Directors modifying Agency Connection Fee Charges and related amendments. A Connection Fee study was completed by HDR Engineering for Ordinance No. 1-2019.

At the March 16, 2022, Board of Directors meeting, there was direction provided by the board to solicit a proposal from HDR Engineering, Inc. (HDR) to perform a Sewer Connection Fee Study for review and consideration. At the April 20, 2022, Board of Directors meeting, HDR's proposal was presented and approved by the Board to enlist HDR to perform T-TSA's Sewer Connection Fee Rate Study.

At the January 18, 2023, Board of Directors meeting, HDR gave a presentation for the Connection Fee Study and it was decided at that time to focus on the Sewer Service Charge rate increases with the intention of re-visiting the Connection Fee study at a later time.

At the March 15, 2023 Board of Directors meeting, the Board accepted the Sewer Rate Study and set a public hearing date. With the potential acceptance of the Sewer Rate increases and updates to the Appendices, it was determined that it would be necessary to update the Appendices for the Connection fees at the same time so that the tables are in sync.

With Ordinance No. 2-2023, the Connection Fee Exhibit A Connection Charges table has been updated to align connection types and codes. There are no changes to the actual connection fees within this Ordinance.

At the May 17, 2023, Board of Directors meeting, the first reading of the Ordinance No. 2-2023 which amends Ordinance No. 2-2015 and Ordinance No. 1-2019, as amended, making conforming changes to the Agency connection charges.

#### **Fiscal Impact**

None

#### **Attachments**

Ordinance No. 2-2023 with Amended Connection Fee Schedule

#### **Recommendation**

Agency staff and Management recommend approval of Ordinance No. 2-2023 Amending Ordinance 2-2015, As Amended, Making Conforming Changes to Agency Connection Charges.

**Review Tracking**

Submitted By: Crystal A Sublet  
Crystal Sublet  
Finance and Administrative Manager

Approved By: Richard Pallante  
Richard Pallante  
General Manager

**ORDINANCE No. 2-2023**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF  
TAHOE-TRUCKEE SANITATION AGENCY AMENDING  
ORDINANCE 1-2019, AS AMENDED,  
MAKING CONFORMING CHANGES TO AGENCY CONNECTION CHARGES**

BE IT ORDAINED by the Board of Directors of the Tahoe-Truckee Sanitation Agency ("Agency") as follows:

**Section 1. Purpose and Authority.** The purpose of this ordinance is to update and modify Agency Ordinance No. 1-2019 to conform the list of connection types for connection charges with the connection types adopted by the Agency Board of Directors for sewer rates. This ordinance is adopted pursuant to Agency Act sections 67 and 130, Government Code sections 54344, 54350, 65852.2, 66013 and 66016, Health and Safety Code section 5471, and other applicable law.

**Section 2. Findings.** The Board of Directors finds and determines as follows:

(a) On May 17, 2023, the Agency Board of Directors approved Ordinance No. 2- 2023 making adjustments to Agency sewer service rates by amending Exhibit B of Agency Ordinance No. 1-2019. The adjustments included an updated list of recognized connection types.

(b) To ensure internal consistency within the Agency's rates and charges, this ordinance amends Ordinance No. 1-2019 to conform the existing list of recognized connection types for sewer connection charges with the updated list of connection types for sewer rates. Because the only change is to update the list of connection types, the ordinance does not constitute levying a new fee or service charge, or approval of an increase in an existing fee or service charge within the meaning of Government Code sections 66013 and 66016.

**Section 3. Amendment.** Agency Ordinance No. 1-2019 is amended as follows:

(a) The connection charge schedule on Exhibit A, Services Charges is amended by replacing the exhibit in its entirety with the attachment.

(b) Exhibit A, Services Charges is amended by adding Table A-5, Interim Connection Charges, by incorporating the attached exhibit.

**Section 4. Interim Connection Charges.** Notwithstanding anything to the contrary in Ordinance No. 1-2019 or any other Agency ordinance, connection fees for the connection types listed in Table A-5, Interim Connection Charges shall be determined according to that table and not Exhibit A.

**Section 5. Supersedes Earlier Ordinances.** This ordinance supersedes any other prior inconsistent Agency ordinance, resolution, policy, regulation, fee or charge.

**Section 6. Effective Date.** This ordinance shall take effect thirty (30) days from passage.

**Section 7. Posting.** This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on the 19<sup>th</sup> day of July 2023, by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

By:

---

Daniel Wilkins, President Board of Directors  
Tahoe-Truckee Sanitation Agency

Attest:

---

Richard Pallante, Secretary Board of Directors  
Tahoe-Truckee Sanitation Agency

## Exhibit A Connection Charges

### Exhibit A Sewer Connection Fees

Connection Type	TTSA Code	Units	Per Unit Charge (\$)
Beauty/Barber Shop	A	# of service chairs	2,500.00
Commercial Establishments (1) (unless otherwise noted)	B	# of fixture units	500.00
Dump Station	D	# of stations	5,000.00
Restaurant or Bar	F	# of seats inside	500.00
	Z	# of seats outside	175.00
	Z	# of seats banquet	175.00
Grocery	G	# of fixture units	750.00
Industrial User	I	as calculated pursuant to Table A-2	5,000.00
Car Washes	J	# of bays, Automatic	7,500.00
		# of bays, Automatic - Recycled	6,000.00
		# of bays, Self-Serve	5,000.00
		# of bays, Self-Serve - Recycled	4,000.00
Campsite with Sewer Connection	K	# of sites	2,500.00
Laundromat	L	# of washing machines	5,000.00
Motel or Hotel Unit	M	# of units	2,500.00
Motel or Hotel Unit with Kitchen	N	# of units	3,300.00
Swimming Pool or Spa	P	# of P units, see Table A-4	100.00
Campsite without Sewer Connection	Q	# of sites	1,875.00
Residential Unit <sup>(2)</sup>	R	# of units	1,500.00
		plus # square feet of living area	1.75
Other	S	As Determined by General Manager	500.00
Assembly Hall	T	# of seats	50.00

(1) Refer to Table A-1

(2) Connection Fees for Residential living space additions greater than 500 sq.ft. where sewer connection is already established will be charged \$1.75/sq.ft.

**Table A-5  
(Interim Connection Charges)**

**Table A-5  
Connection Fees**

Connection Type	Code	Units	Per Unit Charge (\$)
Swimming Pool	S	base charge (up to 72,999) gallons	5,000
		per 1,000 gallons > 72,999	68
Spa	S	base charge (up to 1,000) gallons	2,000
		per 1,000 gallons > 1,000	27
Private School <sup>3</sup>	B	# of fixture unit	250
Boarding School	B	# of fixture unit	500

<sup>3</sup>. Connection charges for public school construction are subject to the special rules in Government Code section 54999.3.

DRAFT

**CERTIFICATE**

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 2-2023, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency on July 19, 2023.

\_\_\_\_\_  
Roshelle Chavez, Board Clerk  
Tahoe-Truckee Sanitation Agency

DRAFT





**TAHOE-TRUCKEE SANITATION AGENCY**  
**MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-3  
**Subject:** Approval of Resolution No. 7-2023 to adopt a report on delinquent charges and authorize their collection on the tax roll.

---

**Background**

T-TSA has imposed and billed charges for the July 1, 2022, to June 30, 2023, fiscal year, and some unpaid charges are now delinquent. Resolution No. 7-2023 adopts a written report of delinquent charges and directs the auditors of Placer and Nevada Counties to enter the amounts of the unpaid charges, together with penalties thereon, against the respective parcels of land shown on the report of delinquent charges.

**Fiscal Impact**

Increase in Agency funds due to collection of delinquent charges as of July 10, 2023:

• County of Placer:	\$ 175.76
• County of Nevada:	\$ 489.44
<b>Total Delinquent Charges:</b>	<b>\$ 665.20</b>

**Attachments**

Resolution No. 7-2023 and report of delinquent charges for Placer and Nevada Counties as of July 10, 2023. It should be noted the attached reports may differ from actual reports should delinquent accounts be paid prior to adoption of the resolution.

**Recommendation**

Management and staff recommend approval of Resolution No. 7-2023 to adopt a report on delinquent sewer service charges and authorize their collection on the tax roll.

**Review Tracking**

Submitted By: *Crystal Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager

## RESOLUTION NO. 7-2023

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAHOE-TRUCKEE SANITATION AGENCY ADOPTING REPORT ON DELINQUENT CHARGES AND AUTHORIZING THEIR COLLECTION ON THE TAX ROLL PURSUANT TO HEALTH AND SAFETY CODE SECTION 5473, ET SEQ.**

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tahoe-Truckee Sanitation Agency as follows:

1. The Board of Directors, by a 2/3 vote of its members, has previously adopted Ordinance No. 3-90 that authorized the Tahoe-Truckee Sanitation Agency to collect delinquent sewer service and connection charges (together with penalties and interest) on the county tax roll and, since then, the Tahoe-Truckee Sanitation Agency has from time to time adopted and amended sewer service and connection charges. The Tahoe-Truckee Sanitation Agency has imposed and billed charges for the July 1, 2022 to June 30, 2023 fiscal year and some unpaid charges are now delinquent. The Board elects to collect those delinquent charges, together with penalties and interest, on the county tax roll.
2. A written report was prepared and filed on June 16, 2023, with the Secretary of the Tahoe-Truckee Sanitation Agency containing a description of each parcel of real property receiving sewage service whose service charges and/or connection charges are delinquent, and of the amount of delinquent charges for each parcel for said fiscal year, together with penalties thereon.
3. A notice of the filing of said report and of the time and place of hearing thereon, to wit, July 19, 2023, at 9:00 AM at the Board of Directors Meeting Room of Tahoe-Truckee Sanitation Agency, has been printed and published in a newspaper of general circulation within the Tahoe-Truckee Sanitation Agency area pursuant to Section 6066 of the Government Code and was mailed to each affected property owner on June 16, 2023.
4. The Board of Directors of Tahoe-Truckee Sanitation Agency held said public hearing on said written report at the time and place specified in said notice, considered all objections and protests, if any, to said report, and finds at the conclusion of said hearing that any protests made, either written or oral, do not constitute a majority of the separate parcels of property described in the report.
5. The Board of Directors also finds that some delinquent service charges and connection fees for the fiscal year July 1, 2022 through June 30, 2023, unpaid on the date that said written report was submitted and filed with the Secretary of the Board of Directors, have been paid; and that said report should be revised to eliminate from said report all such delinquent charges which have been paid by owners of real property described therein prior to the adoption of this Resolution.
6. The Board of Directors, based upon the findings hereinabove set forth, hereby adopts said written report as revised and directs that copies of said written report be filed with the Auditors of Nevada and Placer Counties with a statement endorsed thereon that the same has been adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency.

7. The Board of Directors by this Resolution directs the Auditors of Nevada and Placer Counties to enter the amounts of the unpaid charges, together with penalties thereon, against the respective parcels of land shown on said report as revised, as they appear on the current assessment roll pursuant to Health and Safety Code Section 5473.4.
8. Said charges, including penalties, shall thereafter constitute a lien upon and be included on a bill for taxes levied against said parcels, shall be collected together with and not separately from taxes for Tahoe-Truckee Sanitation Agency, and the levy, collection and enforcement of general taxes shall be applicable to such charges, all as more particularly set forth in Sections 5473.5, 5473.6, 5473.7, and 5473.8 of the Health and Safety Code.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of Tahoe-Truckee Sanitation Agency this 19<sup>th</sup> day of July 2023, at Truckee, California, by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

By:

\_\_\_\_\_  
Dan Wilkins, President Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

Attest:

\_\_\_\_\_  
Richard Pallante, Secretary of the Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY



## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-4  
**Subject:** Approval of Resolution No. 08-202 adopting 2022-2023 tax roll billing report and requesting collection of delinquent sewer service charges on the Placer County tax roll.

---

### Background

Resolution No. 8-2023 requests that the County of Placer collect on their county tax rolls certain delinquent charges which have been imposed pursuant to sections 5473, et seq. of the Health and Safety Code and other applicable law by the Tahoe-Truckee Sanitation Agency as well as warrant the legality of delinquent charges and defend and indemnify the County from any challenge to the legality thereof.

### Fiscal Impact

Increase in Agency revenue due to collection of delinquent sewer service charges in the amount of \$175.76.

### Attachments

Resolution No. 8-2023.

### Recommendation

Management and staff recommend approval of Resolution No. 8-2023 to request collection of delinquent sewer service charges on the Placer County tax roll.

### Review Tracking

Submitted By: *Crystal A Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager

## RESOLUTION NO. 8-2023

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAHOE-TRUCKEE SANITATION AGENCY REQUESTING COLLECTION OF DELINQUENT SEWER SERVICE CHARGES ON THE PLACER COUNTY TAX ROLL

WHEREAS, the Tahoe-Truckee Sanitation Agency requests that the County of Placer collect on the County tax rolls certain delinquent charges which have been imposed pursuant to sections 5473, et seq. of the Health and Safety Code and other applicable law by the Tahoe-Truckee Sanitation Agency, attached hereto, and

WHEREAS, the County has required as a condition of the collection of said charges that the Tahoe-Truckee Sanitation Agency warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Tahoe-Truckee Sanitation Agency that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The Tahoe-Truckee Sanitation Agency warrants and represents that the taxes, assessments, fees and/or charges imposed by the Agency and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218) (collectively hereinafter referred to as "the Laws").
3. The Tahoe-Truckee Sanitation Agency releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the compliance of said taxes, assessments, fees and/or charges with the Laws.
4. The Tahoe-Truckee Sanitation Agency agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the Tahoe-Truckee Sanitation Agency's establishment and imposition of said taxes, assessments, fees and/or charges. The Tahoe-Truckee Sanitation Agency agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties concerning the Tahoe-Truckee Sanitation Agency's establishment and imposition of its taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of the Tahoe-Truckee Sanitation Agency, including property taxes.
5. The Tahoe-Truckee Sanitation Agency agrees that its officers, agents and employees will cooperate with the County in answering questions referred to the Tahoe-Truckee Sanitation Agency by County from any person concerning the Tahoe-Truckee Sanitation Agency's taxes, assessments, fees and/or charges, and that the Tahoe-Truckee Sanitation Agency will not refer such persons to County officers and employees for response.

6. The Tahoe-Truckee Sanitation Agency agrees to pay such reasonable and ordinary charges as the County may prescribe to recoup its costs in placing on the tax rolls and collecting the taxes, assessments, fees and charges, as may be authorized by Government Code sections 29304 and 51800.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of Tahoe-Truckee Sanitation Agency this 19<sup>th</sup> day of July 2023, at Truckee, California, by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

By:

\_\_\_\_\_  
Dan Wilkins, President Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

Attest:

\_\_\_\_\_  
Ricard Pallante, Secretary of the Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

Parcel ID	Total	Parcel ID	Total	Parcel ID	Total	Parcel ID	Total	
106430019000	175.76							
							Grand Totals:	175.76



**TAHOE-TRUCKEE SANITATION AGENCY**  
**MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-5  
**Subject:** Approval of Resolution No. 9-2023 to request tax collection services with the County of Nevada concerning the collection of delinquent sewer service charges on the Nevada County tax roll.

---

**Background**

Resolution 9-2023 authorizes the County of Nevada to collect delinquent service charges pursuant to the previously approved standard form tax collection services contract between the County of Nevada and the Tahoe-Truckee Sanitation Agency.

**Fiscal Impact**

Increase in Agency revenue due to collection of delinquent sewer service charges in the amount of \$489.44.

**Attachments**

Resolution No. 9-2023.

**Recommendation**

Management and staff recommend approval of Resolution No. 9-2023 to reference the standard form tax collection services contract with the County of Nevada.

**Review Tracking**

Submitted By: *Crystal A Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager



**Attachments:**

- A) Actuarial Study.
- B) Resolution 10-2023 – Delegation of Authority to Request Disbursements from CERBT.
- C) Resolution 11-2023 – Authorization of Contributions and Disbursements to and from CERBT.
- D) Projected Employer Contribution Target Amount letter from Total Compensation.

**Recommendation**

Management and staff recommend:

- 1) Acceptance of the Actuarial Study.
- 2) Approval of Resolution 10-2023.
- 3) Approval of Resolution 11-2023.
- 4) Approval of request for disbursement in the amount of \$450,000.00 from the CalPERS Agency's Trust Fund.

**Review Tracking**

Submitted By: *Crystal A Sublet*  
Crystal Sublet  
Finance and Administrative Manager

Approved By: *Richard Pallante*  
Richard Pallante  
General Manager

**RESOLUTION NO. 9-2023**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE TAHOE-TRUCKEE SANITATION AGENCY  
REFERENCING THE STANDARD FORM TAX COLLECTION  
SERVICES CONTRACT WITH THE COUNTY OF NEVADA**

NOW, THEREFORE, BE IT RESOLVED the Board of Directors of the Tahoe-Truckee Sanitation Agency hereby authorizes the County of Nevada to collect its delinquent charges pursuant to the previously approved Standard Form Tax Collection Services Contract between the County of Nevada and Tahoe-Truckee Sanitation Agency. The Tax Rate Areas that may be levied are as follows:

003-001 003-003 003-006 003-008 003-009 003-010 003-013 003-014 003-015 003-016  
003-018 003-021 003-029 003-032 003-041 003-042 003-043 003-047 003-050 003-051  
003-052 003-053 003-054 003-055 003-057 003-059 003-060 077-004 077-029 077-030  
077-043

Parcel assessment number and annual charge provided in Exhibit A

PASSED AND ADOPTED by the Board of Directors of Tahoe-Truckee Sanitation Agency this 19<sup>th</sup> day of July 2023, at Truckee, California, by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

By:

\_\_\_\_\_  
Dan Wilkins, President Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

Attest:

\_\_\_\_\_  
Richard Pallante, Secretary of the Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

---

Parcel ID	Total	Parcel ID	Total	Parcel ID	Total	Parcel ID	Total	
046090019000	178.40	046170007000	178.40	049320011000	132.64			
							Grand Totals:	<u>489.44</u>

---



## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-6  
**Subject:** Discussion and approval of OPEB Premium Reimbursement.

---

### **Background**

Resolution 4-2008 – California Employer’s Retiree Benefit Trust Program (CERBT) Agreement – was approved by the Board on July 9<sup>th</sup>, 2008 approving Tahoe-Truckee Sanitation Agency to join the CalPERS Retiree Benefit Trust Fund to fund the unfunded accrued liability for retiree health benefits.

Resolution 5-2008 – Delegation of Authority to Request Disbursements from CERBT – was approved by the Board on July 9<sup>th</sup>, 2008 giving authority to the General Manager and Administrative Secretary, by title, not name, authority to request on behalf of the Employer disbursements from the Other Post Employment Benefit Prefunding Trust Fund (“Account”).

Resolution 10-2008 – Authorizing Contributions to and Disbursements from the California Employers Retiree Benefit Trust (CERBT) – was approved by the Board on July 9, 2008 and approved by CalPERS on July 30, 2008. This resolution allows (summarized):

- 1) The persons with the above titles are authorized, acting alone, to transfer T-TSA funds into the Account and to request disbursements from the Account for purpose of funding retiree health care costs.
- 2) Authorized the initial transfer of \$4,046,603.00 to be transferred to the Account.
- 3) Established that the Normal Cost to prefund retiree benefits shall be transferred annually to the Account.
- 4) Established that T-TSA designated employees designated by the Board of Directors shall request disbursement from the Account in accordance with the procedures established by the CalPERS Board of Administration.

Resolution 10-2023 for Delegation of Authority to Request Disbursements form CERBT is the CalPERS official form and has been updated to include the correct positions of General Manager, Finance and Administrative Department Manager and Accounting Supervisor.

Resolution 11-2023 for Authorizing Contributions to and Disbursements from the California Employees Retiree Benefit Trust (CERBT) has been updated to include the General Manager, Finance and Administrative Department Manager and Accounting Supervisor.

Additionally, the Agency would like to request reimbursement of the fiscal year 2022-2023 retiree health insurance premiums in the amount of \$450,000.00.

### **Fiscal Impact**

Reimbursement to the Agency from the CalPERS Retiree Benefit Trust Fund for \$450,000.00 .

**Tahoe-Truckee Sanitation Agency**  
**Actuarial Study of**  
**Retiree Health Liabilities Under GASB 74/75**  
**Roll-forward Valuation**  
**Valuation Date: June 30, 2021**  
**Measurement Date: June 30, 2022**  
**For Fiscal Year-End: June 30, 2023**

*Prepared by:*  
*Total Compensation Systems, Inc.*

*Date: May 16, 2023*

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**Tahoe-Truckee Sanitation Agency  
Actuarial Study of Retiree Health Liabilities**

**PART I: EXECUTIVE SUMMARY**

**A. Introduction**

This report was produced by Total Compensation Systems, Inc. for Tahoe-Truckee Sanitation Agency to determine the liabilities associated with its current retiree health program as of a June 30, 2022 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2023. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2023 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2023 measurement date is provided on page 13.

**B. Key Results**

Tahoe Truckee Sanitation Agency uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2022 will be used on a look back basis for the June 30, 2023 Fiscal Year-End.

<b>Key Results</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$12,101,474	\$11,742,944
Fiduciary Net Position (FNP)	\$12,299,019	\$14,723,124
Net OPEB Liability (NOL)	(\$197,545)	(\$2,980,180)
Service Cost (for year following)	\$257,061	\$250,181
Estimated Pay-as-you-go Cost (for year following)	\$680,741	\$670,127
GASB 75 OPEB Expense (for year ending)	\$233,351	(\$203,108)

Refer to results section beginning on page 10 or the glossary on page 27 for descriptions of the above items.

<b>Key Assumptions</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2022 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Valuation Interest Rate	6.75%	6.75%
Expected Rate of Return on Assets	6.75%	6.75%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

## Total Compensation Systems, Inc.

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes. See page 11 for amounts below broken out by employee classification, if applicable.

<i>Year Beginning July 1</i>	<i>Projected Benefit Payments</i>
2021	\$670,127
2022	\$680,741
2023	\$673,208
2024	\$715,979
2025	\$739,361
2026	\$758,285
2027	\$798,273
2028	\$846,666
2029	\$888,318
2030	\$924,076

### C. Summary of GASB 75 Accounting Results

#### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at June 30, 2021 Measurement Date</b>	<b>\$11,742,944</b>	<b>\$14,723,124</b>	<b>(\$2,980,180)</b>
Service Cost	\$250,181	\$0	\$250,181
Interest on TOL / Return on FNP	\$778,476	(\$1,970,376)	\$2,748,852
Employer Contributions	\$0	\$244,647	(\$244,647)
Benefit Payments	(\$694,647)	(\$694,647)	\$0
Administrative Expenses	\$0	(\$3,729)	\$3,729
Experience (Gains)/Losses	\$24,520	\$0	\$24,520
Changes in Assumptions	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change	\$358,530	(\$2,424,105)	\$2,782,635
<b>Actual Balance at June 30, 2022 Measurement Date</b>	<b>\$12,101,474</b>	<b>\$12,299,019</b>	<b>(\$197,545)</b>



## Total Compensation Systems, Inc.

### 2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 24.

<b>Balances at June 30, 2023 Fiscal Year-End</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$221,027	(\$603,220)
Changes in assumptions	\$276,164	\$0
Differences between projected and actual return on assets	\$1,111,312	\$0
<b>Total</b>	<b>\$1,608,503</b>	<b>(\$603,220)</b>

<b>To be recognized fiscal year ending June 30:</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2024	\$312,155	(\$113,763)
2025	\$294,717	(\$113,763)
2026	\$217,339	(\$113,763)
2027	\$690,665	(\$113,763)
2028	\$73,632	(\$113,763)
Thereafter	\$19,995	(\$34,405)
<b>Total</b>	<b>\$1,608,503</b>	<b>(\$603,220)</b>

### 3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

<b>To be recognized fiscal year ending June 30, 2023</b>	<i>Expense Component</i>
Service Cost	\$250,181
Interest Cost	\$778,476
Expected Return on Assets	(\$978,498)
Administrative Expenses	\$3,729
Recognition of Experience (Gain)/Loss Deferrals	(\$64,979)
Recognition of Assumption Change Deferrals	\$52,107
Recognition of Investment (Gain)/Loss Deferrals	\$192,335
Employee Contributions	\$0
Changes in Benefit Terms	\$0
<b>Net OPEB Expense for fiscal year ending June 30, 2023</b>	<b>\$233,351</b>

### 4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2022 to June 30, 2023 minus prior contributions after the measurement date of \$697,647 should also be reflected in OPEB expense. June 30, 2023 deferred outflows should include contributions from July 1, 2022 to June 30, 2023.

### 5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

<b>Net OPEB Liability at June 30, 2022 Measurement Date</b>	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$1,216,779	(\$1,637,515)
Current Assumption	(\$197,545)	(\$197,545)
1% Increase in Assumption	(\$1,379,547)	\$1,557,925

# Total Compensation Systems, Inc.

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## D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<u>All Employees</u>
Benefit types provided	Medical only
Duration of Benefits	Lifetime
Required Service	5 years
Minimum Age	50
Dependent Coverage	Yes
Agency Contribution %	100%
Agency Cap	The cap varies for each retiree based on statutory procedures proscribed by AB 2544

## E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of May, 2021 for the June 30, 2021 full valuation. Distributions of participants by age and service can be found on page 18. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	<b>Valuation Year</b>	
	<i>June 30, 2021 Valuation Date</i>	<i>June 30, 2022 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>		
Count		47
Average Age		44.8
Average Years of Service		9.7
<b>Retirees currently receiving benefits</b>		
Count		53
Average Age		68.3

We were not provided with information about any terminated, vested employees.

## Total Compensation Systems, Inc.

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### F. Certification

The actuarial information in this report is intended solely to assist Tahoe Truckee Sanitation Agency in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Tahoe Truckee Sanitation Agency. Release of this report may be subject to provisions of the Agreement between Tahoe Truckee Sanitation Agency and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2022 to June 30, 2023, using a measurement date of June 30, 2022. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Tahoe Truckee Sanitation Agency. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the Agency personnel records.
- We used relevant sections of collective bargaining agreements provided by the Agency.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Tahoe Truckee Sanitation Agency and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

## Total Compensation Systems, Inc.

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applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Geoffrey L. Kischuk". The signature is fluid and cursive, with the first name being the most prominent.

Geoffrey L. Kischuk  
Actuary  
Total Compensation Systems, Inc.  
(805) 496-1700

## PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

### A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Tahoe Truckee Sanitation Agency. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

### B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2022 at 6.75% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all *current* participants. The APVPBP is the amount on June 30, 2022 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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### C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

### D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “**trend**” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on Agency contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

### E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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### F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

#### 1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

##### Actuarial Present Value of Projected Benefit Payments as of June 30, 2021 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$2,807,180
Post-65 Benefit	\$3,254,368
Subtotal	\$6,061,548
Retiree: Pre-65 Benefit	\$1,679,597
Post-65 Benefit	\$6,292,088
Subtotal	\$7,971,685
Grand Total	\$14,033,233
Subtotal Pre-65 Benefit	\$4,486,777
Subtotal Post-65 Benefit	\$9,546,456

#### 2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

##### Service Cost Valuation Year Beginning July 1, 2021

	<i>Total</i>
# of Eligible Employees	47
<b>First Year Service Cost</b>	
Pre-65 Benefit	\$104,857
Post-65 Benefit	\$145,324
Total	\$250,181

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.



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### 3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the Agency will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

#### **Total OPEB Liability and Net OPEB Liability as of June 30, 2021 Valuation Date**

	<i>Total</i>
Active: Pre-65 Benefit	\$1,837,380
Active: Post-65 Benefit	\$1,933,879
Subtotal	<u>\$3,771,259</u>
Retiree: Pre-65 Benefit	\$1,679,597
Retiree: Post-65 Benefit	\$6,292,088
Subtotal	<u>\$7,971,685</u>
Subtotal: Pre-65 Benefit	<u>\$3,516,977</u>
Subtotal: Post-65 Benefit	<u>\$8,225,967</u>
Total OPEB Liability (TOL)	\$11,742,944
Fiduciary Net Position as of June 30, 2021	\$14,723,124
Net OPEB Liability (NOL)	<u>(\$2,980,180)</u>

### 4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the Agency's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be **inaccurate**. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the Agency's share of retiree health costs.

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2021	\$670,127
2022	\$680,741
2023	\$673,208
2024	\$715,979
2025	\$739,361
2026	\$758,285
2027	\$798,273
2028	\$846,666
2029	\$888,318
2030	<u>\$924,076</u>

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### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2021 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2022 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
<b>Balance at June 30, 2021</b>	<b>\$11,742,944</b>	<b>\$14,723,124</b>	<b>(\$2,980,180)</b>
Service Cost	\$250,181	\$0	\$250,181
Interest on Total OPEB Liability	\$778,476	\$0	\$778,476
Expected Investment Income	\$0	\$978,498	(\$978,498)
Administrative Expenses	\$0	(\$3,729)	\$3,729
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$244,647	(\$244,647)
Actual Benefit Payments from Trust	(\$450,000)	(\$450,000)	\$0
Actual Benefit Payments from Employer	(\$244,647)	(\$244,647)	\$0
Expected Minus Actual Benefit Payments**	\$24,520	\$0	\$24,520
<b>Expected Balance at June 30, 2022</b>	<b>\$12,101,474</b>	<b>\$15,247,893</b>	<b>(\$3,146,419)</b>
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	(\$2,948,874)	\$2,948,874
Other	\$0	\$0	\$0
Net Change during 2022	\$358,530	(\$2,424,105)	\$2,782,635
<b>Actual Balance at June 30, 2022*</b>	<b>\$12,101,474</b>	<b>\$12,299,019</b>	<b>(\$197,545)</b>

\* May include a slight rounding error.

\*\* Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Tahoe Truckee Sanitation Agency is shown beginning on page 24. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

### Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2023

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	(\$471,692)	\$24,520	\$64,979	(\$382,193)
Assumption Changes	\$328,271	\$0	(\$52,107)	\$276,164
Investment (Gains)/Losses	(\$1,645,227)	\$2,948,874	(\$192,335)	\$1,111,312
Deferred Balances	(\$1,788,648)	\$2,973,394	(\$179,463)	\$1,005,283

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

### Preliminary OPEB Expense Fiscal Year Ending June 30, 2023

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	(\$2,980,180)	(\$197,545)	\$2,782,635
Deferred Balances	(\$1,788,648)	\$1,005,283	\$2,793,931
Net Position	(\$1,191,532)	(\$1,202,828)	(\$11,296)
Adjust Out Employer Contributions			\$244,647
OPEB Expense			\$233,351

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## H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Tahoe Truckee Sanitation Agency will be a full valuation with a measurement date of June 30, 2023 which will be used for the fiscal year ending June 30, 2024.

### PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The Agency should carefully review these assumptions and methods to make sure they reflect the Agency's assessment of its underlying experience. It is important for Tahoe Truckee Sanitation Agency to understand that the appropriateness of all selected actuarial assumptions and methods are Tahoe Truckee Sanitation Agency's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Tahoe Truckee Sanitation Agency's actual historical experience, and TCS's judgment based on experience and training.

#### **A. ACTUARIAL METHODS AND ASSUMPTIONS:**

*ACTUARIAL COST METHOD:* GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

*SUBSTANTIVE PLAN:* As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Tahoe Truckee Sanitation Agency regarding practices with respect to employer and employee contributions and other relevant factors.

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### **B. ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

*INFLATION:* We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

*INVESTMENT RETURN / DISCOUNT RATE:* We assumed 6.75% per year net of expenses. This is based on assumed long-term return on employer assets.. We used the “Building Block Method”. (See Appendix C, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

*TREND:* We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

*PAYROLL INCREASE:* We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

*FIDUCIARY NET POSITION (FNP):* The following table shows the beginning and ending FNP numbers that were provided by Tahoe Truckee Sanitation Agency.

#### **Fiduciary Net Position as of June 30, 2022**

	<u>06/30/2021</u>	<u>06/30/2022</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$14,723,124	\$12,749,019
Capital Assets	\$0	\$0
Total Assets	\$14,723,124	\$12,749,019
Benefits Payable	\$0	(\$450,000)
Fiduciary Net Position	\$14,723,124	\$12,299,019

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### C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

#### ***MORTALITY***

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2017 CalPERS Mortality for Miscellaneous and Schools Employees

#### ***RETIREMENT RATES***

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired 2013 and later: 2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees Hired 2012 and earlier: 2017 CalPERS 2.7%@55 Rates for Miscellaneous Employees

#### ***COSTS FOR RETIREE COVERAGE***

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Following are the criteria we applied to Tahoe Truckee Sanitation Agency to determine that it is reasonable to assume that Tahoe Truckee Sanitation Agency’s future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and

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a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.

- **Agency is not expecting to leave plan in foreseeable future.** The Agency does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The Agency is in the CalPERS Bay Area region. Based on the information we have, the Agency constitutes no more than 0.1% of the Bay Area pool. In our opinion, this is not enough for the Agency to have a measurable effect on the rates or viability of the Bay Area pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any Agency contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	\$22,948	\$8,945

### ***PARTICIPATION RATES***

<i>Employee Type</i>	<i>&lt;65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

### ***TURNOVER***

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2017 CalPERS Turnover for Miscellaneous Employees

### ***SPOUSE PREVALENCE***

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

### ***SPOUSE AGES***

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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## PART IV: APPENDICES

### APPENDIX A: DEMOGRAPHIC DATA BY AGE

#### **ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE**

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 – 29	2	1	1						
30 – 34	7	4	3						
35 – 39	6	2	2	1	1				
40 – 44	9	3	2	1	3				
45 – 49	8	4		2	1	1			
50 – 54	9	2	1		2	3	1		
55 – 59	3	2				1			
60 – 64	3	1		1	1				
65 and older	0								
<b>Total</b>	<b>47</b>	<b>19</b>	<b>9</b>	<b>5</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>

#### **ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS**

<i>Age</i>	<i>Total</i>
Under 50	0
50 – 54	3
55 – 59	5
60 – 64	8
65 – 69	17
70 – 74	12
75 – 79	6
80 – 84	0
85 – 89	1
90 and older	1
<b>Total</b>	<b>53</b>



### APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Tahoe Truckee Sanitation Agency should take to manage the liability created by the current retiree health program. The following items are intended only to allow the Agency to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Tahoe Truckee Sanitation Agency's practices, it is possible that Tahoe Truckee Sanitation Agency is already complying with some or all of these suggestions.

- We suggest that Tahoe Truckee Sanitation Agency maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Tahoe Truckee Sanitation Agency should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Tahoe Truckee Sanitation Agency should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Tahoe Truckee Sanitation Agency should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Tahoe Truckee Sanitation Agency should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for Agency-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Tahoe Truckee Sanitation Agency's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Tahoe Truckee Sanitation Agency should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Tahoe Truckee Sanitation Agency to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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## APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The Agency should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the Agency in complying with GASB 74/75 disclosure requirements:

**Paragraph 50:**                    **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Tahoe Truckee Sanitation Agency. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	53
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	47
Total Number of participants	100

\*We were not provided with information about any terminated, vested employees

**Paragraph 51:**                    **Significant Assumptions and Other Inputs**

Shown in Part III.

**Paragraph 52:**                    **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Tahoe Truckee Sanitation Agency in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

## Total Compensation Systems, Inc.

Mortality Table	2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

### Retirement Tables

Retirement Table	2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@62 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2017 CalPERS 2.7%@55 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.7%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

### Turnover Tables

Turnover Table	2017 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2017 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$1,637,515)	(\$197,545)	\$1,557,925

### Paragraph 53:

### Discount Rate

## Total Compensation Systems, Inc.

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The following information is intended to assist Tahoe Truckee Sanitation Agency to comply with Paragraph 53 requirements.

53.a: A discount rate of 6.75% was used in the valuation. The interest rate used in the prior valuation was 6.75%.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 28 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.  
CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	59.0000	7.5450
All Fixed Income	25.0000	4.2500
Real Estate Investment Trusts	8.0000	7.2500
All Commodities	3.0000	7.5450
Treasury Inflation Protected Securities (TIPS)	5.0000	3.0000

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$1,216,779	(\$197,545)	(\$1,379,547)

### **Paragraph 55: Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

### **Paragraph 56: Additional Net OPEB Liability Information**

The following information is intended to assist Tahoe Truckee Sanitation Agency to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2021.

The measurement date is June 30, 2022.

56.b: We are not aware of a special funding arrangement.

56.c: There were no assumption changes since the prior measurement date.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

## **Total Compensation Systems, Inc.**

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56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

### **Paragraph 57:**

#### **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the Agency contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 28 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

### **Paragraph 58:**

#### **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the Agency contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 28 years.

### **Paragraph 244:**

#### **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

**Total Compensation Systems, Inc.**

**APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES**

**EXPERIENCE GAINS AND LOSSES**

**Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of  
Experience Gains and Losses  
(Measurement Periods)**

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	Amounts to be Recognized in OPEB Expense after 2022							Thereafter	
				2022	2023	2024	2025	2026	2027			
2018-19	\$381,566	8.4	\$136,275	\$45,425	\$199,866	\$45,425	\$45,425	\$45,425	\$45,425	\$45,425	\$18,166	
2019-20	(\$23,967)	8.4	(\$5,708)	(\$2,854)	(\$15,405)	(\$2,854)	(\$2,854)	(\$2,854)	(\$2,854)	(\$2,854)	(\$2,854)	(\$1,135)
2020-21	(\$809,633)	7.3	(\$110,909)	(\$110,909)	(\$587,815)	(\$110,909)	(\$110,909)	(\$110,909)	(\$110,909)	(\$110,909)	(\$110,909)	(\$33,270)
2021-22	\$24,520	7.3	\$0	\$3,359	\$21,161	\$3,359	\$3,359	\$3,359	\$3,359	\$3,359	\$3,359	\$4,366
Net Increase (Decrease) in OPEB Expense			<b>\$19,658</b>	<b>(\$64,979)</b>	<b>(\$382,193)</b>	<b>(\$64,979)</b>	<b>(\$64,979)</b>	<b>(\$64,979)</b>	<b>(\$64,979)</b>	<b>(\$64,979)</b>	<b>(\$92,238)</b>	<b>(\$30,039)</b>

## Total Compensation Systems, Inc.

### CHANGES OF ASSUMPTIONS

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)								
			Amounts Recognized in OPEB Expense through 2021	2022	Amounts to be Recognized in OPEB Expense after 2022	2023	2024	2025	2026	2027	Thereafter
2020-21	\$380,378	7.3	\$52,107	\$52,107	\$276,164	\$52,107	\$52,107	\$52,107	\$52,107	\$52,107	\$15,629
2021-22	\$0	0	\$0	\$0	\$0						
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$52,107</b>	<b>\$52,107</b>	<b>\$276,164</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$15,629</b>

## Total Compensation Systems, Inc.

### INVESTMENT GAINS AND LOSSES

#### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2021	Amounts to be Recognized in OPEB Expense after 2022							
				2022	2023	2024	2025	2026	2027	Thereafter	
2017-18	(\$94,665)	5	(\$75,732)	(\$18,933)	\$0						
2018-19	\$87,186	5	\$52,314	\$17,438	\$17,434	\$17,434					
2019-20	\$386,906	5	\$154,764	\$77,382	\$154,760	\$77,382	\$77,378				
2020-21	(\$2,366,635)	5	(\$473,327)	(\$473,327)	(\$1,419,981)	(\$473,327)	(\$473,327)	(\$473,327)			
2021-22	\$2,948,874	5	\$0	\$589,775	\$2,359,099	\$589,775	\$589,775	\$589,775	\$589,774		
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>(\$341,981)</b>	<b>\$192,335</b>	<b>\$1,111,312</b>	<b>\$211,264</b>	<b>\$193,826</b>	<b>\$116,448</b>	<b>\$589,774</b>	<b>\$0</b>	<b>\$0</b>



# Total Compensation Systems, Inc.

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## APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

## Total Compensation Systems, Inc.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

**RESOLUTION No. 10 - 2023**



California Public Employees' Retirement System California Employers'  
Retiree Benefit Trust (CERBT)  
400 Q Street, Sacramento, CA 95811  
www.calpers.ca.gov

**Delegation of Authority to Request Disbursements  
California Employers' Retiree Benefit Trust  
(CERBT)**

RESOLUTION  
OF THE

BOARD OF DIRECTORS

(GOVERNING BODY)

OF THE

TAHOE-TRUCKEE SANITATION AGENCY

(NAME OF EMPLOYER)

The Board of Directors delegates to the incumbents  
(GOVERNING BODY)

in the positions of General Manager and  
(TITLE)

Finance and Administrative  
Department Manager and/or  
(TITLE)

Accounting Department Supervisor authority to request on  
(TITLE)

behalf of the Employer disbursements from the Other Post Employment Prefunding

Plan and to certify as to the purpose for which the disbursed funds will be used.

By \_\_\_\_\_

Dan Wilkins

Title President, Board of Directors

Witness \_\_\_\_\_

Title Richard Pallante, Secretary, Board of Directors

Date 07/19/2023

**RESOLUTION No. 11-2023**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
TAHOE-TRUCKEE SANITATION AGENCY  
AUTHORIZING CONTRIBUTIONS TO AND DISBURSEMENTS FROM  
THE CALIFORNIA EMPLOYERS RETIREE BENEFIT TRUST (CERBT)**

WHEREAS, the Tahoe-Truckee Sanitation Agency (T-TSA) has filed an executed Agreement and Election to Prefund Other Post Employment Benefits (OPEB) through its CalPERS CERBT Account, which was duly adopted by the T-TSA Board of Directors on July 9, 2008 and was approved by CalPERS on July 30, 2008; and

WHEREAS, T-TSA has a deposit account with CERBT in which to deposit T-TSA monies in order to prefund other post-employment benefits (OPEB) and from which to request disbursements to pay or reimburse the Agency for retiree health care costs or other post-employment benefits; and

WHEREAS, the T-TSA Board of Directors has delegated to the incumbents in the positions of General Manager, Finance and Administrative Department Manager and Accounting Department Supervisor; the authority to transfer funds to and to request on behalf of T-TSA disbursements from CERBT (“Account”) for OPEB expenses .

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The persons whose titles appear above are each authorized, acting alone, to transfer now and from time to time, T-TSA funds into the CERBT Account and to request disbursements from the CERBT Account for the purpose of funding or reimbursing OPEB costs.
2. The annual required contributions to prefund retiree benefits shall be transferred annually to the CERBT Account from the portion of the Rehab Reserve Fund which is designated for Administration and Overhead expense. The required contribution amount is expected to increase annually with increases in covered payroll costs.
3. The T-TSA employees designated by the Board of Directors shall request CERBT disbursements from the Account in accordance with procedures established by the CalPERS Board of Administration.

PASSED AND ADOPTED at a regular meeting of the Tahoe-Truckee Sanitation Agency Board of Directors on July 19, 2023, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Motion passed.

Signed and approved after its passage this 19<sup>th</sup> day of July, 2023:

BY:

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Dan Wilkins - President, Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

ATTEST:

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Richard Pallante  
Secretary, Board of Directors  
TAHOE-TRUCKEE SANITATION AGENCY

DRAFT

# TCS Total Compensation Systems, Inc.

July 11, 2023

Michelle Mackey Adams  
Accounting Supervisor  
Tahoe-Truckee Sanitation Agency  
13720 Butterfield Dr  
Truckee, CA 96161

Dear Michelle,

This is in response to your request for guidance regarding a Projected Employer Contribution Target Amount (PECTA) for your OPEB plan. The following is projected as of July 1, 2023 and is based on the results of our GASB 75 Valuation report dated May 16, 2023 in conjunction with your preliminary July 1, 2023 CERBT balance of approximately \$13,100,000.

We expect your Total OPEB Liability (TOL) as of July 1, 2023 to be approximately \$12,500,000. Combined with a preliminary asset balance as of July 1, 2023 of \$13,100,000, this produces a Net OPEB Liability (NOL) of (\$600,000), meaning that the plan would be \$600,000 overfunded.

The typical strategy to keep a fully funded plan at 100% funding is to contribute the annual Service Cost to the trust while withdrawing the annual benefit payments from the trust. Because the plan is estimated to be about \$600,000 overfunded, that \$600,000 can be used to offset the Service Cost contribution. The calculation show below spreads that \$600,000 offset over 10 years.

Amortization Basis	10 years Flat \$ \$600,000 NOL
1) Annual Service Cost	\$264,130
2) Amortization of NOL (offset)	(\$85,283)
1 + 2) 2023-24 Projected Employer Contribution Target Amount (PECTA)	\$178,847
2023-24 Projected Benefit Payments	\$673,208
2023-24 Expected Net to Trust	Withdraw \$494,361

Essentially, this is saying that you should contribute \$178,847 to the trust and withdraw \$673,208. This can be done as two transactions or simplified to a single net amount of withdrawing \$494,361. There is no requirement that the Agency follow this methodology; this is for informational purposes only.

We should note that the upcoming July 1, 2023 GASB 75 valuation will be a full valuation which will incorporate updated census data and medical costs. This may cause the measured liability as of July 1, 2023 to deviate significantly from the estimated amount of \$12,500,000. Additionally, if the Agency chooses to reimburse itself for benefit payments made during 2022-23, this will decrease the CERBT balance as of July 1, 2023 which will decrease the overfunded amount and the \$85,283 offset to the Service Cost.

ECTA is an informal term used by Total Compensation Systems to help public agencies set a funding target for their OPEB plan. We do not consider this to be an Actuarially Determined Contribution (ADC) as defined under GASB 75. Our interpretation is that an ADC under GASB 75 only applies when the contribution is formally adopted by a governing board, and that the plan's actuary should not label any amount as an ADC without a formally adopted funding policy.

Please let me know if you have any questions about the above or about retiree benefits, in general.

Sincerely,

A handwritten signature in blue ink that reads "Will Kane". The signature is fluid and cursive, with the first name "Will" being larger and more prominent than the last name "Kane".

Will Kane, FSA, EA, MAAA  
Consulting Actuary  
Total Compensation Systems, Inc.  
5655 Lindero Canyon Road, Suite 223  
Westlake Village, CA 91362  
(805) 496-1700  
wkane@totcomp.com



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Jay Parker, Engineering Manager  
**Item:** VI-7  
**Subject:** Approval to award the 2022/2023 Digital Scanning of Sewer Lines Project.

---

### Background

As is customary each year, T-TSA will be digitally scanning the Truckee River Interceptor (TRI) this fall. The project will focus on scanning Schedules V & VI, which spans the distance between the open land to the west of South River Street and the Water Reclamation Plant, as shown in the attached figure. The total length to be scanned is approximately 30,200 feet in length and consists of reinforced concrete pipe ranging from 18" to 42" in diameter. If awarded by the Board, field work is slated to occur sometime between September 5, 2023 and October 13, 2023.

One bid for the project was received on June 22, 2023 as follows:

Pro-Pipe, Inc. (Pro-Pipe), Irvine, CA: \$1.79 per lineal foot

Review of the lowest responsible and responsive bid (Pro-Pipe) yielded one minor irregularity in how the bidder completed the forms, but this irregularity was clarified by the bidder during bid review. It is recommended that this irregularity be waived.

### Fiscal Impact

The total estimated project cost of \$54,058 is significantly less than the engineer's estimate of \$140,000.


### Attachments


Overview map.

### Recommendation

Management and staff recommend that the Board waive the minor bid irregularity and provide approval to award the bid for the 2023 Digital Scanning of Sewer Lines project to Pro-Pipe in the amount of \$1.79 per lineal foot and approve a contract amount up to \$60,000 (\$54,058 estimated project cost plus approximately 11% contingency).

### Review Tracking

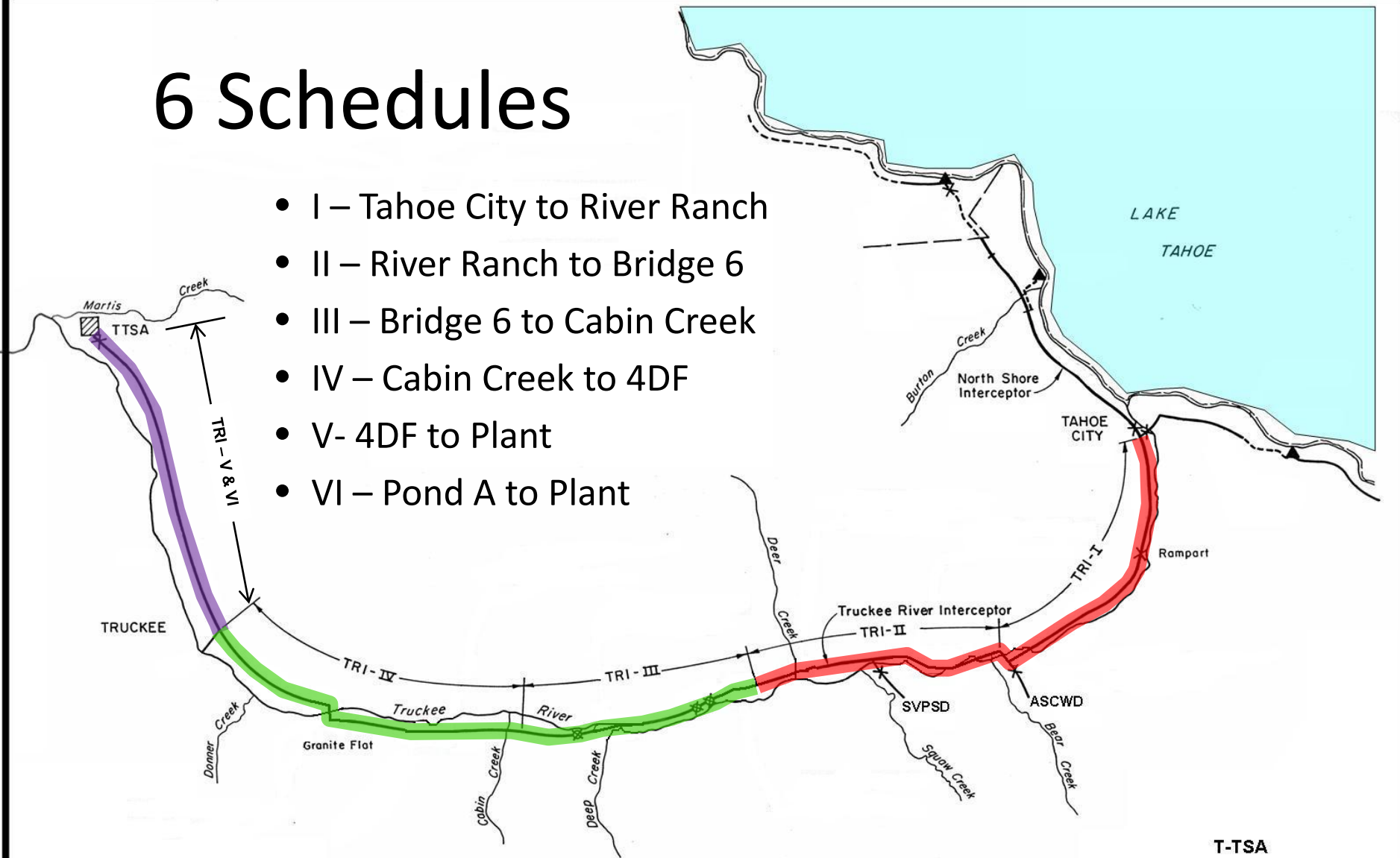
Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
Richard Pallante  
General Manager



# 6 Schedules

- I – Tahoe City to River Ranch
- II – River Ranch to Bridge 6
- III – Bridge 6 to Cabin Creek
- IV – Cabin Creek to 4DF
- V- 4DF to Plant
- VI – Pond A to Plant



T-TSA  
TRUCKEE RIVER INTERCEPTOR

2023

2024

2025



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VI-8  
**Subject:** Discussion/Staff direction on scope of work for Surplus Property Risk Assessment RFP.

---

### Background

At the June 26, 2023, Board of Directors meeting staff was directed to initiate the process of conducting a Surplus Property Risk Assessment. Staff has outlined the following items based on areas of concern by the Directors at that meeting and internal staff discussions.


- Environmental/safety hazard risks associated with the reduction of buffer space area.
- Hazards posed to the treatment facility from various development within the buffer space area.
- Potential nuisance risks to land users within the current buffer space area.
- Review overall need of buffer space land for future treatment processes.

Staff is requesting Board review, discussion, and direction on the above to facilitate a final scope of work for the Surplus Property Risk Assessment.

### Recommendation

one or discussion only

### Review Tracking

Submitted By:   
Richard Pallante  
General Manager



## TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VI-9  
**Subject:** Approval for General Manager to approve payment to title company for Surplus Property research, not to exceed \$20,000.00.

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### **Background**

At the June 26, 2023, Board of Directors meeting staff was directed to initiate the process of conducting a Surplus Property Risk Assessment. As part of this Risk Assessment staff must conduct property title research. Staff has worked with Agency legal representation to identify the necessary title searches along with a title company capable of conducting these necessary searches.

The estimated amount of the research exceeds the General Managers purchasing authority, therefore staff is requesting the Board of Directors grant authority to the General Manager authority to approve payment not to exceed \$20,000.

### **Fiscal Impact**

Not to exceed \$20,000.


### **Attachments**

None.

### **Recommendation**

Grant the General Manager authority to approve payment not to exceed \$20,000.

### **Review Tracking**

Submitted By:   
Richard Pallante  
General Manager



## TAHOE TRUCKEE SANITATION AGENCY MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VI-10  
**Subject:** Approval of Climate Transformation Alliance Membership and Appointment of Board Representative.

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### **Background**

At the April Board of Directors Meeting Ms. Christa Finn and Ms. Meredith Anderson shared a PowerPoint presentation on behalf of the Climate Transformation Alliance to the Board of Directors. The Climate Transformation Alliance aims to lead the charge in climate change, adaptation, mitigation, and response, to build a more sustainable future for everyone. Many local utilities like the Town of Truckee, Truckee Tahoe Airport District, and Truckee Donner Public Utility District have joined their charter, they would like to have T-TSA become a member of the alliance. The Board of Directors gave direction to bring the Climate Transformation Alliance Charter participation back to a future meeting.

In discussions after the presentation at the April meeting Director Wilson has volunteered to represent T-TSA as part of the Climate Transformation Alliance Charter.

### **Fiscal Impact**

None.


### **Attachments**

Climate Transformation Alliance Charter 2022.

### **Recommendation**

Staff recommends the Board of Directors take action to join the Climate Transformation Alliance and appoint a Board of Director to represent Tahoe Truckee Sanitation Agency.

### **Review Tracking**

Submitted By:   
Richard Pallante  
General Manager

# Climate Transformation Alliance CHARTER

## Establishment:

The Founding Members who have endorsed the Charter hereby establish the Climate Transformation Alliance (CTA). The CTA is a regional public private partnership of local governments, special districts, community organizations, businesses, and individuals. The CTA is committed to the development of local policy and initiatives that will promote the resilience of the community and its physical and social infrastructure systems to climate and disaster risks, reduce net greenhouse gas (GHG) emissions, and thereby advance the sustainable economic development of our region.



## Climate Context

The greenhouse effect is a process that traps heat in the Earth's lower atmosphere. These naturally occurring gasses dispersed into the atmosphere determine the Earth's climate by trapping solar radiation and capturing heat that would otherwise escape into space. Scientific observation indicates that average air and ocean temperatures have steadily increased globally over the last 100 years. Scientific studies have demonstrated that human activities are accelerating the concentration of GHG emissions, which affects the global climate. The most significant contributor is the burning of fossil fuels for transportation and electricity generation, which introduces large amounts of carbon dioxide and other GHG emissions into the atmosphere. Collectively, these gases, primarily water vapor, carbon dioxide, methane, and nitrous oxide, intensify the natural greenhouse effect, causing global average surface temperatures to rise.

According to the Sierra Nevada section of California's 4th Climate Assessment, the Truckee North Lake Tahoe region likely faces significant challenges associated with regional climate change. From record temperatures to proliferating wildfires and decreased snowpack, climate change poses an immediate and escalating threat to the region's environment, economic strength, and public health. The region is affected by more intense dry and wet periods under warmer conditions, which lead to extended and more frequent periods of drought and flooding. The total area in the region burned by wildfires increases in tandem with rising temperatures. As trees are stressed from higher temperatures and reduced water availability, they become more vulnerable to insects and pathogens, resulting in significant tree mortality. More intense atmospheric river storms and periodic shortages in runoff and water supply, as well as substantial changes in runoff patterns and timing, impact the region. This affects groundwater recharge as well as water supply in downstream communities. Climate change impairs healthy ecosystems.

A healthy ecosystem provides cultural, social, and economic benefits that local communities rely on for agriculture, tourism, recreation, fishing, and other industries. Finally, as temperatures increase in other regions of California and the intermountain west, the "climate refugee" effect is beginning to impact our region, driving increased visitation during high heat events and driving changes in regional markets such as recreation and real estate.



## Climate Context (Continued)

Since 2005, the State of California has responded to growing concerns over the effects of climate change by legislatively adopting a comprehensive approach to mitigating emissions and adapting to climate change in the public and private sectors. In response to the impacts of climate change, many communities in California are taking responsibility for addressing emissions at the local level. Since many of the major sources of GHG emissions are directly or indirectly controlled through local policies, local governments have a strong role to play in reducing GHG emissions within their boundaries. Through proactive measures around land use, transportation demand management, energy efficiency, green building, waste diversion, and more, local governments can dramatically reduce emissions in their communities. California state climate policies encourage local governments and public agencies to develop even more effective solutions at the local level and provide funds to mitigate emissions and adapt to climate change. However, the goal of achieving truly substantial regional reductions in GHG emissions cannot be achieved by local governments alone. Achieving meaningful results will require a community wide effort that includes the private sector and individuals alike.

California mandates and guidance on measuring and reducing GHG emissions include:

- Executive order on California global warming impacts and targets (EO S-3-05, 2005)
- The California Global Warming Solutions Act (AB 32, 2006) and its successor bill (SB 32, 2016)
- The Sustainable Communities and Climate Protection Act (SB 375, 2008)
- The California Clean Energy and Pollution Reduction Act (SB 350, 2015)
- Local government requirements for climate adaptation and resilience strategies (SB 379, 2015)
- The California Air Resources Board (CARB) 2017 Climate Change Scoping Plan
- The 100 Percent Clean Energy Act of 2018 (SB 100, 2018) and executive order to achieve carbon neutrality (EO B-55-18, 2018)

All of the above legislation provides guidance and protocols for local governments to participate in the State's GHG reduction efforts.



## Vision, Mission and Guiding Principles

### *Vision*

The Truckee North Lake Tahoe region will be net carbon neutral by 2045 through a combination of GHG emissions reduction in the built environment and sinking or storing carbon in natural lands. Carbon neutrality will improve the environment, reduce the risk of wildfire, create new opportunities for innovation and business creation, diversify our economy, improve public health, equity and safety, and meet our commitment to steward the region for the benefit of future generations.

### *Mission*

- To work together to define an on-going agency and community collaboration focused on reducing regional GHG emissions and speeding the ability of the community to address the potential future impacts of climate change
- To engage in a process to conduct joint data aggregation, fact finding, policy analysis and public education, in order to increase agency and public understanding about climate and climate related issues
- To identify, explore, and encourage interim projects that partners and/or private interests may participate in
- To explore opportunities for obtaining funding from public and private sources, including state and federal programs and granting agencies, to implement projects that will reduce GHG emissions, or assist the community with adapting to the impacts of climate change
- To communicate to stakeholders and the public about the actions of the partners to meet regional GHG emissions reduction and climate adaptation goals







## Vision, Mission and Guiding Principles (Continued)

### *Guiding Principles*

Participants in the Charter agree to model their behavior on the “Speak Your Peace” principles developed by the Tahoe Truckee Community Foundation.

<https://www.ttcf.net/news/speak-your-peace-campaign/>

Members will strive to make decisions through a “modified consensus model.” The intent of “modified consensus” is to ensure that actions represent an overwhelming support from the group. The definition of “modified consensus” means that, in all decisions, participants will express support or opposition as 1) I support, 2) I can live with it, 3) I cannot support, and 4) I abstain. In a modified consensus model, it takes more than one “I cannot support” statement to block action. Those declaring, “I cannot support” are encouraged to express their rationale for objection in writing to aid in seeking consensus at a later date. “Voting” will be a consensus-building tool used on a very limited basis to aid with informing the process of managing the scope of work described in this Charter, or to bring decisions forward to the respective jurisdictions. When the process requires the use of a vote, the meeting notes will reflect the votes of those who supported, could live with, could not support, or abstained.

### Membership

Local governments, community organizations, businesses, and other stakeholders who have endorsed this Charter shall be Founding Members of the CTA. Each member will have one vote in decision-making processes.

The membership will be composed of the Governing Council and the Founding Members.

Prospective Members shall convey their endorsement of the Charter and place their request to be a member of the CTA with the Co-Chairs of the Governing Council of the CTA. The Co-Chairs shall place the request of the prospective members before the Founding Members and facilitate a decision on new membership.

Prospective Members will place their requests to be members before their respective jurisdiction or organization governing bodies for approval.

Members may elect to leave the CTA at will by notifying the Co-Chairs of the Governing Council.



## Governance Arrangements

### *Governing Council Members*

The initial parties to the Charter are designated as the Governing Council Members, and act as an executive committee with responsibility to generate agendas, manage finances, oversee contracts, manage membership, and manage work planning. The Governing Council Members are:

- Town of Truckee is an incorporated City within Nevada County, California with these boundaries. Keep Truckee Green is the division of the Town of Truckee that is charged with meeting the Town's 100% renewable commitment
- Truckee Tahoe Airport District, a Special District of the State of California that manages the Truckee Tahoe Airport
- Truckee Donner Public Utilities District
- Additional Governing Council Members may be added at the Governing Council's discretion
- The Governing Council may appoint sub-committees composed of Governing Council Members and Founding Members to do its business

### *The Founding Members*

The Governing Council Members and the Founding Members act as the governing body of the CTA with responsibility to provide overall strategic direction, to approve work plans and budgets, to participate in resource mobilization efforts, to consider and develop climate mitigation and adaptation strategies and projects, to serve as a public education and engagement body, to amend this Charter by consensus, and approve inclusion of new members.





## Authority

Members, jurisdictions, and agencies are not bound to specific action by decisions made as a result of this Charter. By signing the Charter, participants recognize that each is first bound to their jurisdiction, agency, or entity, and operates within their respective entity's constraints. Members do not assume liability for other member's actions, obligations or liabilities, or any third-party claims that arise out of this initiative.

## Funding Arrangements

Members shall make voluntary or in-kind contributions to the CTA to fund its operations.

Members shall, to the best of their ability, participate in fundraising efforts to support the operation of the CTA, including but not limited to participating in community outreach and education efforts, participating in private philanthropic efforts, and participating in the development of grant or funding requests.

The CTA shall maintain two funds, an "Operating Fund" and a "Climate Fund." Members may make contributions to either fund.

The Operating Fund shall cover the core operating expenses of the CTA, including staffing, contracts for operations, and expenses related to maintaining the CTA.

The Climate Fund shall be used to support implementation of CTA or Member programs. The Climate Fund may be used as a multi-donor trust fund where contributions may be either general or restricted in nature.

The two funds shall be created at the Tahoe Truckee Community Foundation, who will act as the fiscal sponsor, and will be managed as part of their corpus.

The Members, respecting restrictions established by contributors, shall direct the funds.

Nothing in this funding arrangement restricts Members from directly receiving funds for specific projects as a part of their jurisdictional, agency, or organizational mission.



## The Program of the Climate Transformation Alliance

The Members shall establish the program of the CTA.

The program of the CTA shall initially consist of the follow three parts:

1. **Technical Support and Capacity Development:** This program will focus on operations of the CTA, the development of capacity within Member organizations, and providing technical assistance to promote institutional innovation. This program will also include the development of partnerships within Member organizations to develop joint implementation projects.
2. **Research and Knowledge Management:** The focus of this program will be towards promoting the collection and dissemination of research and knowledge systems to better understand the practices necessary to reduce GHG emissions and advance climate adaptation objectives. This will include collecting and analyzing data regarding regional emissions, risks, resilience opportunities, and infrastructure needs.
3. **Public Education and Advocacy:** The focus of this program will be on dissemination of information about the activities of the CTA, regional climate risks and opportunities, and joint implementation projects. The focus will also include joint advocacy on behalf of the goals of the CTA with state and federal partners to increase opportunities for reducing GHG emissions and adapting to climate change and funding the activities of the CTA.





## Procedures for Endorsement of the Charter

The Governing Council Members and Founding Members, including jurisdictions, agencies, organizations, businesses and individuals, may endorse this Charter through board resolution or signature of businesses and individuals, and conveying that action to the Governing Council.

Upon endorsement of the Charter, the CTA will consider inclusion in the membership.

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Signature

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Date

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Name, Title

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Contact (Email, Phone)

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Signature

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Date

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Name, Title

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Contact (Email, Phone)

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Signature

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Date

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Name, Title

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Contact (Email, Phone)



**TAHOE-TRUCKEE SANITATION AGENCY**  
**MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VII-1  
**Subject:** Department Reports.

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**Background**

Department reports for previous and current month(s).

**Fiscal Impact**

None.


**Attachments**

1. Operations Department Report.
2. Maintenance Department Report.
3. Engineering Department Report.
4. Administrative Department Report.

**Recommendation**

No action required.

**Review Tracking**

Submitted By:   
Richard Pallante  
General Manager



# TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Michael Peak, Operations Manager  
**Subject:** Operations Department Report

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**Compliance:**

- All plant waste discharge requirements were met for the month.

**Operations:**

- Plant performed well through the month.
- Continue to monitor and evaluate Sodium Hypochlorite pilot project for effluent disinfection.
- Water Information Management Solution (WIMS) is currently being utilized by staff and internal configuration set-up is ongoing.

**Operations Work Orders:**

- Completed this month: 0
- Pending: 2

**Laboratory:**

- Staff performed necessary laboratory testing.
- Lab staff in the process of implementing quality systems improvements. Lab assessment completed on May 31<sup>st</sup>, report received, corrective action in process.
- LIMS implementation completed.

**Laboratory Corrective Actions:**

- Completed this month: 0
- Pending: 24


**Plant Data:**

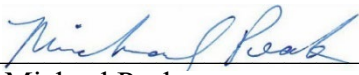
Influent Flow Description	MG
Monthly average daily <sup>(1)</sup>	4.38
Monthly maximum instantaneous <sup>(1)</sup>	6.04
Maximum 7- day average	4.51

<i>Effluent Limitation Description</i> <sup>(2)</sup>	<i>WDR Monthly Average</i>		<i>WDR Daily Maximum</i>	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
<i>Suspended Solids (mg/l)</i>	<i>1.8</i>	<i>10.0</i>	<i>2.5</i>	<i>20.0</i>
<i>Turbidity (NTU)</i>	<i>NA</i>	<i>NA</i>	<i>4.6</i>	<i>10.0</i>
<i>Total Phosphorus (mg/l)</i>	<i>0.23</i>	<i>0.80</i>	<i>0.37</i>	<i>1.50</i>
<i>Chemical Oxygen Demand (mg/l)</i>	<i>29</i>	<i>45</i>	<i>40</i>	<i>60</i>

Notes: 1. Flows are depicted in the attached graph.  
 2. Effluent table data per WDR reportable frequency. Attached graphs depict all recorded data.

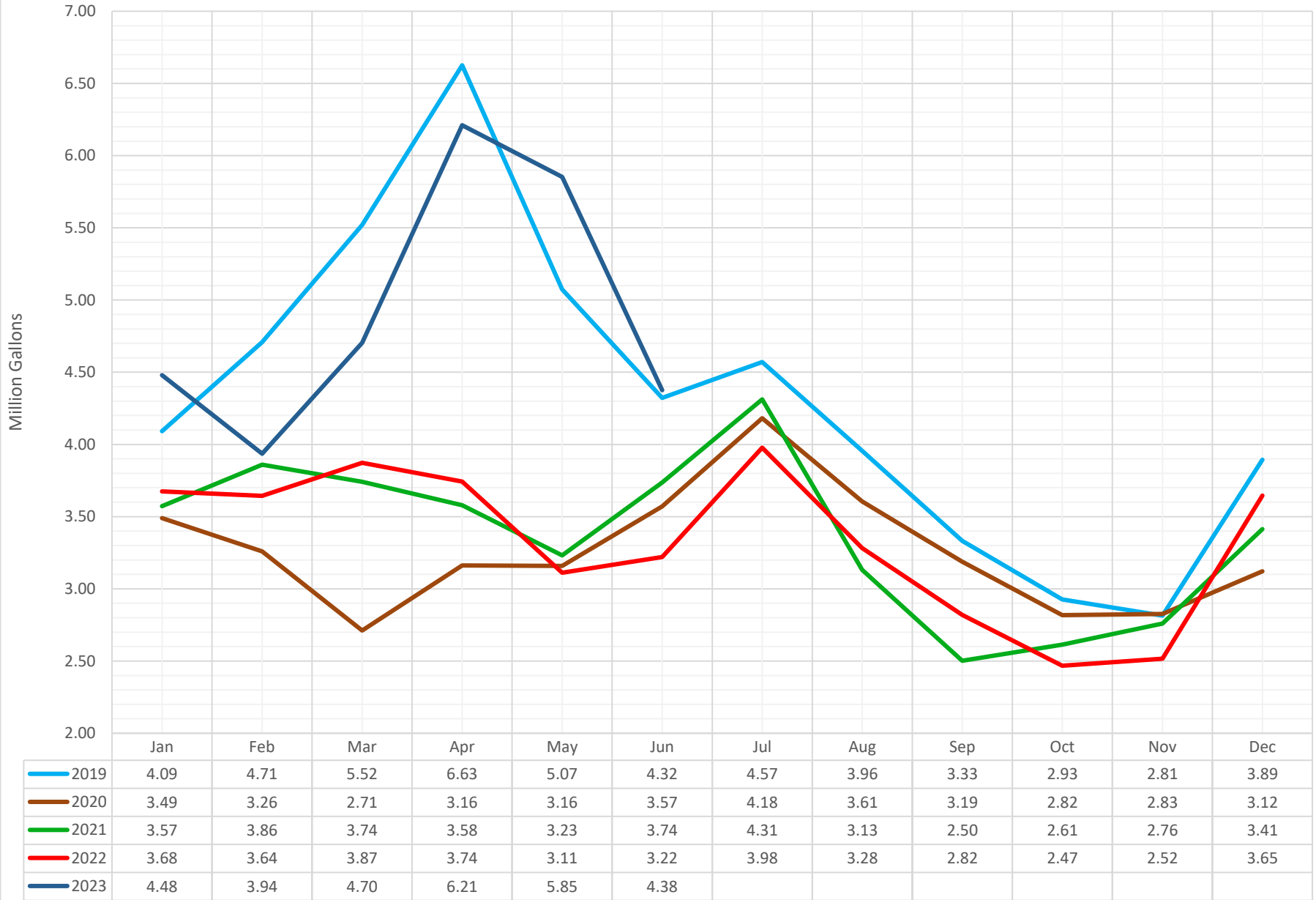
**Review Tracking:**

Submitted By:   
Gregory O'Hair  
Chief Plant Operator

Approved By:   
Michael Peak  
General Manager

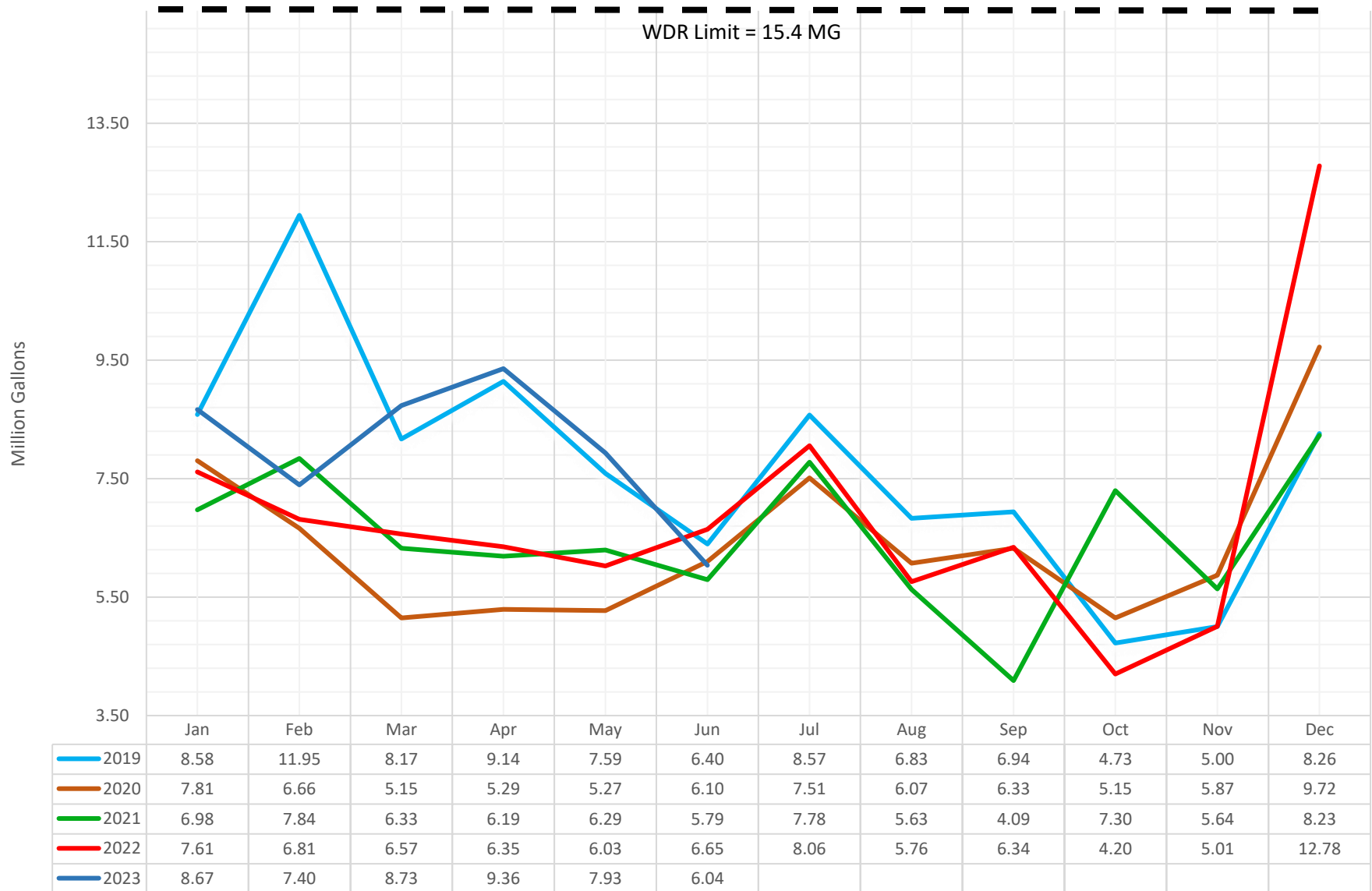


### Monthly Average Daily Flow (Influent)

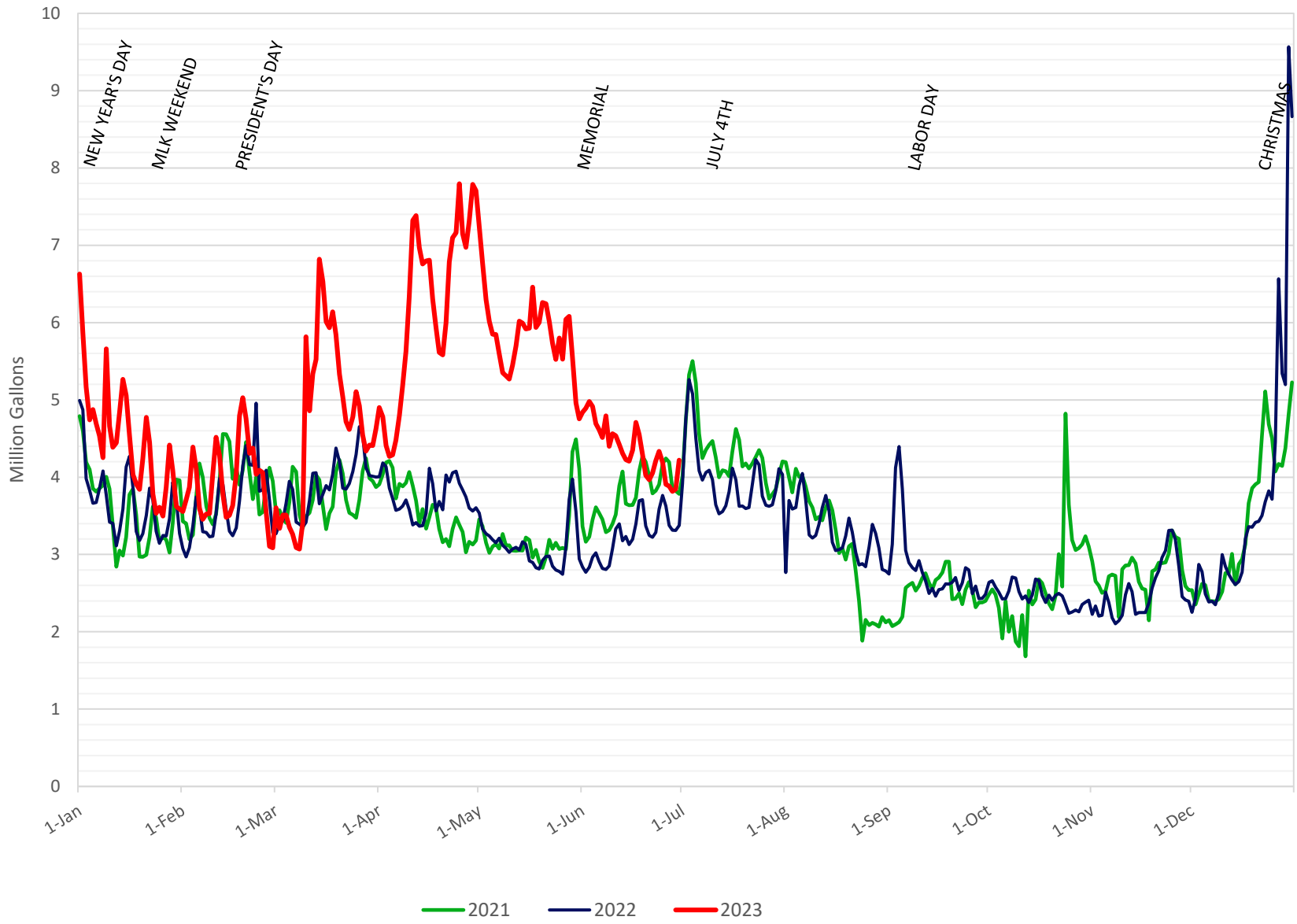


### Monthly Maximum Instantaneous Flow (Influent)

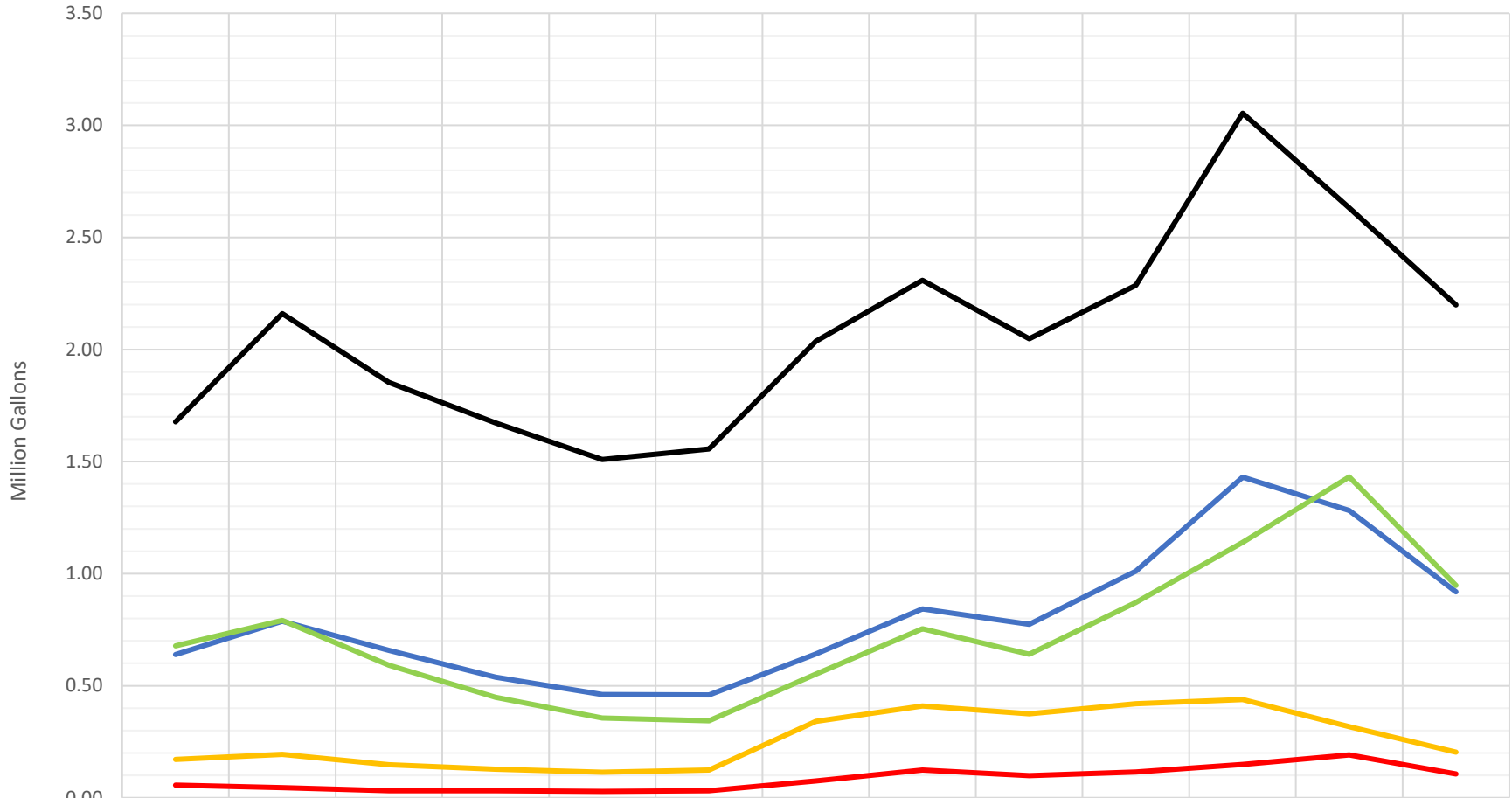
WDR Limit = 15.4 MG



T-TSA Daily Influent Flow

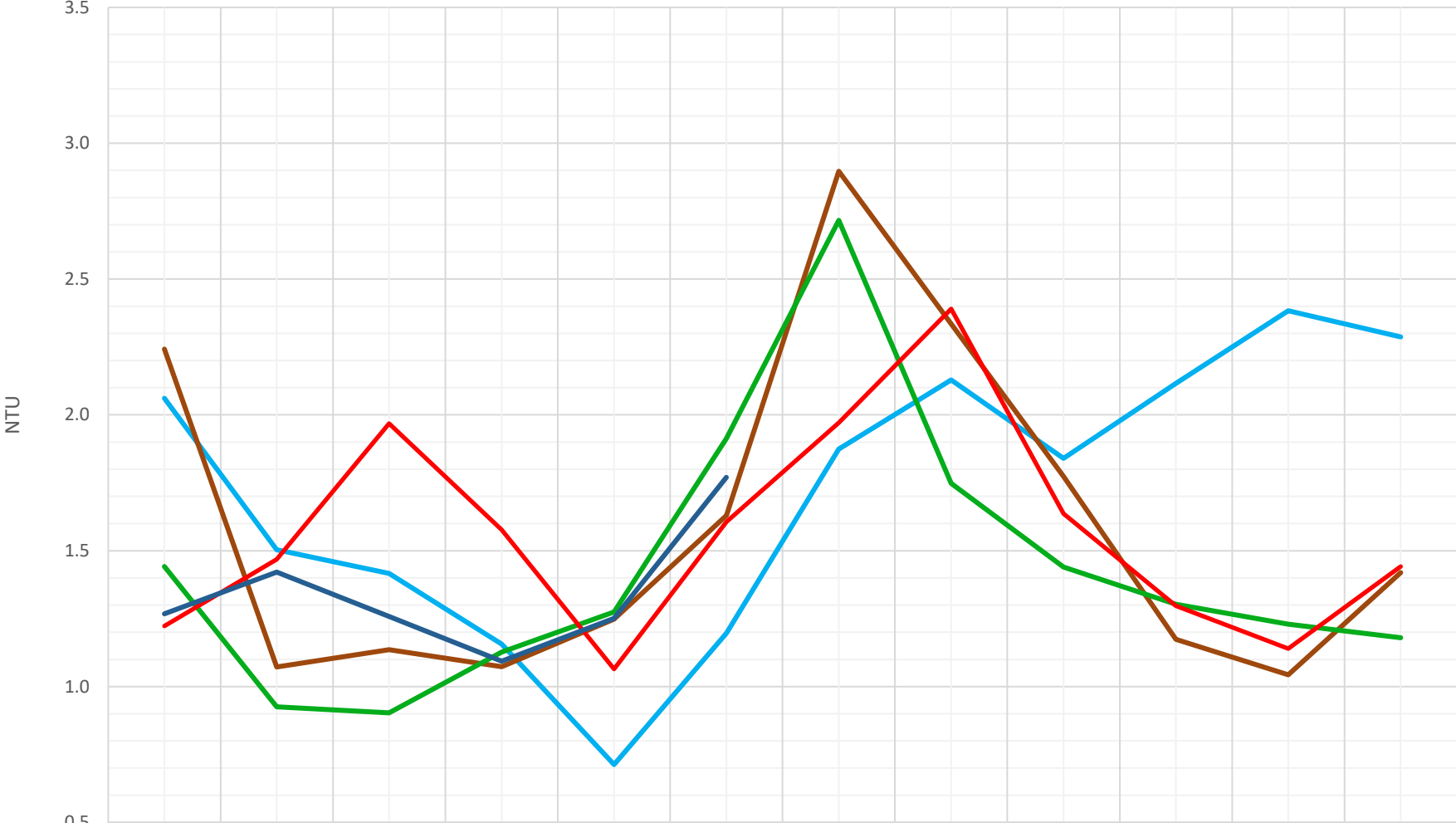


### Monthly Average Daily Flow (Districts)



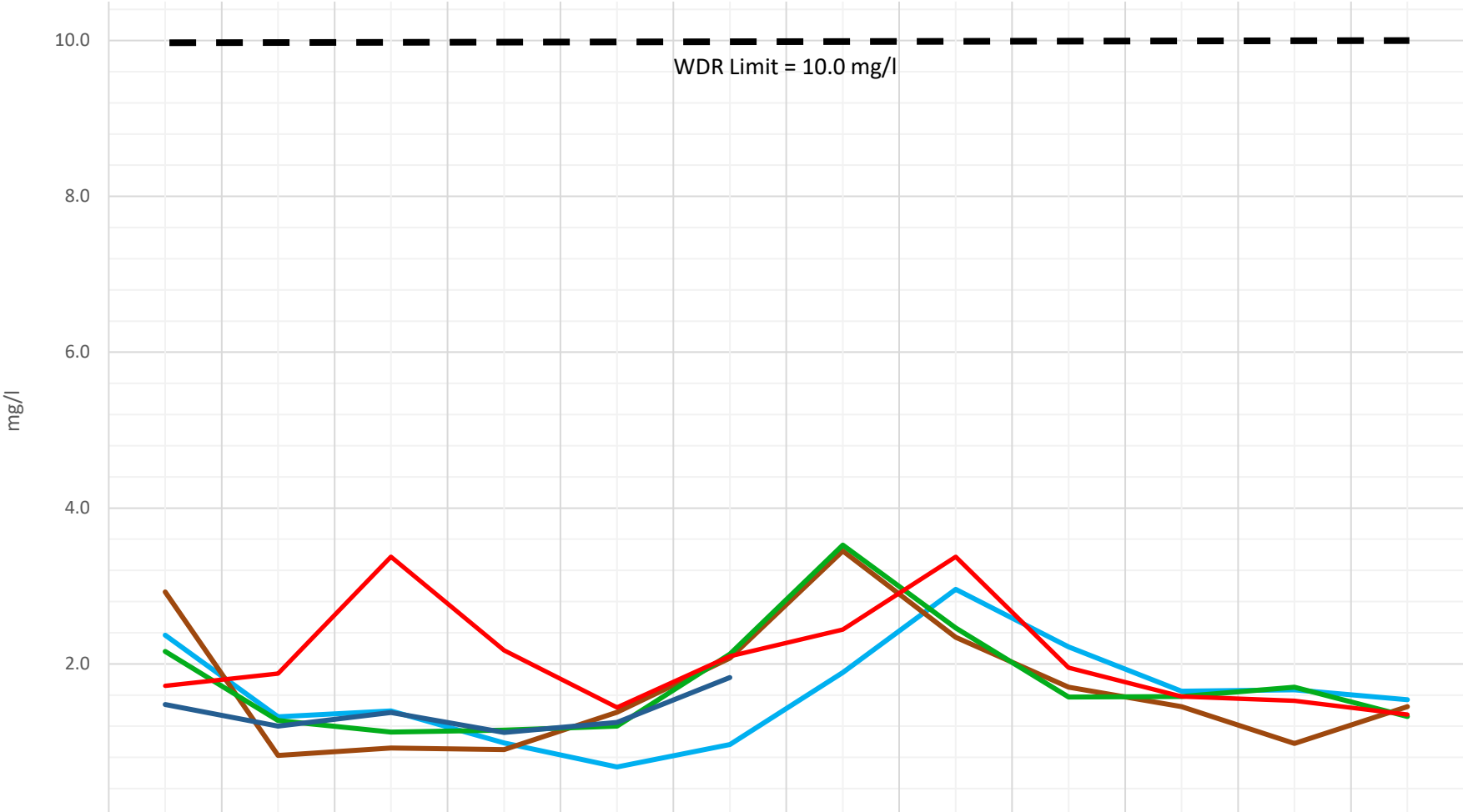
	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
NTPUD	0.64	0.79	0.66	0.54	0.46	0.46	0.64	0.84	0.77	1.01	1.43	1.28	0.92
TCPUD	0.68	0.79	0.59	0.45	0.36	0.34	0.55	0.75	0.64	0.87	1.14	1.43	0.95
ASCWD	0.06	0.04	0.03	0.03	0.03	0.03	0.07	0.12	0.10	0.12	0.15	0.19	0.11
OVPSD	0.17	0.19	0.15	0.13	0.11	0.12	0.34	0.41	0.37	0.42	0.44	0.32	0.20
TSD	1.68	2.16	1.85	1.67	1.51	1.56	2.04	2.31	2.05	2.29	3.05	2.63	2.20

Monthly Average Daily Turbidity (Effluent)



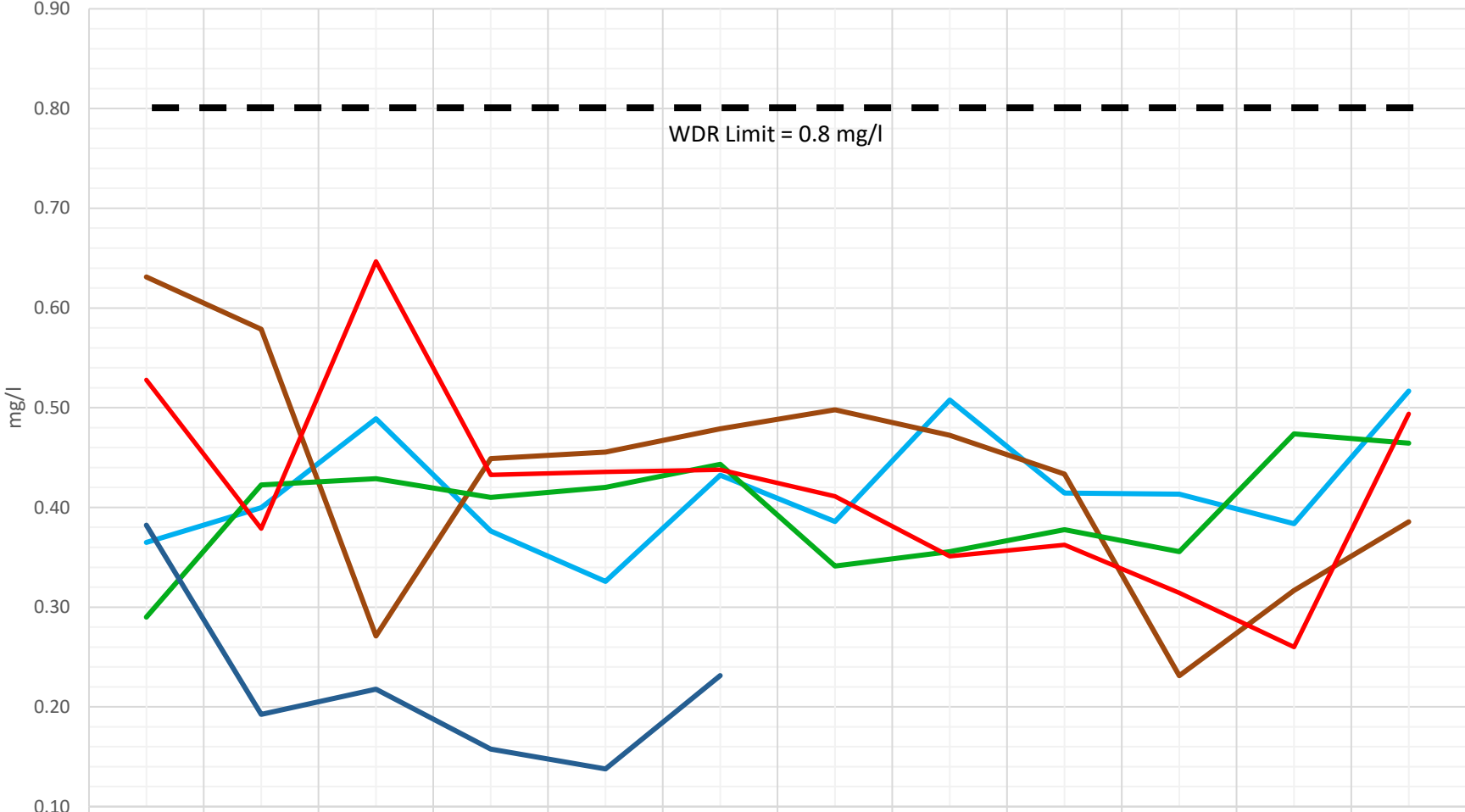
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.1	1.5	1.4	1.2	0.7	1.2	1.9	2.1	1.8	2.1	2.4	2.3
2020	2.2	1.1	1.1	1.1	1.2	1.6	2.9	2.3	1.8	1.2	1.0	1.4
2021	1.4	0.9	0.9	1.1	1.3	1.9	2.7	1.7	1.4	1.3	1.2	1.2
2022	1.2	1.5	2.0	1.6	1.1	1.6	2.0	2.4	1.6	1.3	1.1	1.4
2023	1.3	1.4	1.3	1.1	1.3	1.8						

### Monthly Average Daily Suspended Solids (Effluent)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.4	1.3	1.4	1.0	0.7	1.0	1.9	3.0	2.2	1.7	1.7	1.5
2020	2.9	0.8	0.9	0.9	1.4	2.1	3.5	2.3	1.7	1.5	1.0	1.5
2021	2.2	1.3	1.1	1.2	1.2	2.1	3.5	2.5	1.6	1.6	1.7	1.3
2022	1.7	1.9	3.4	2.2	1.4	2.1	2.4	3.4	2.0	1.6	1.5	1.4
2023	1.5	1.2	1.4	1.1	1.3	1.8						

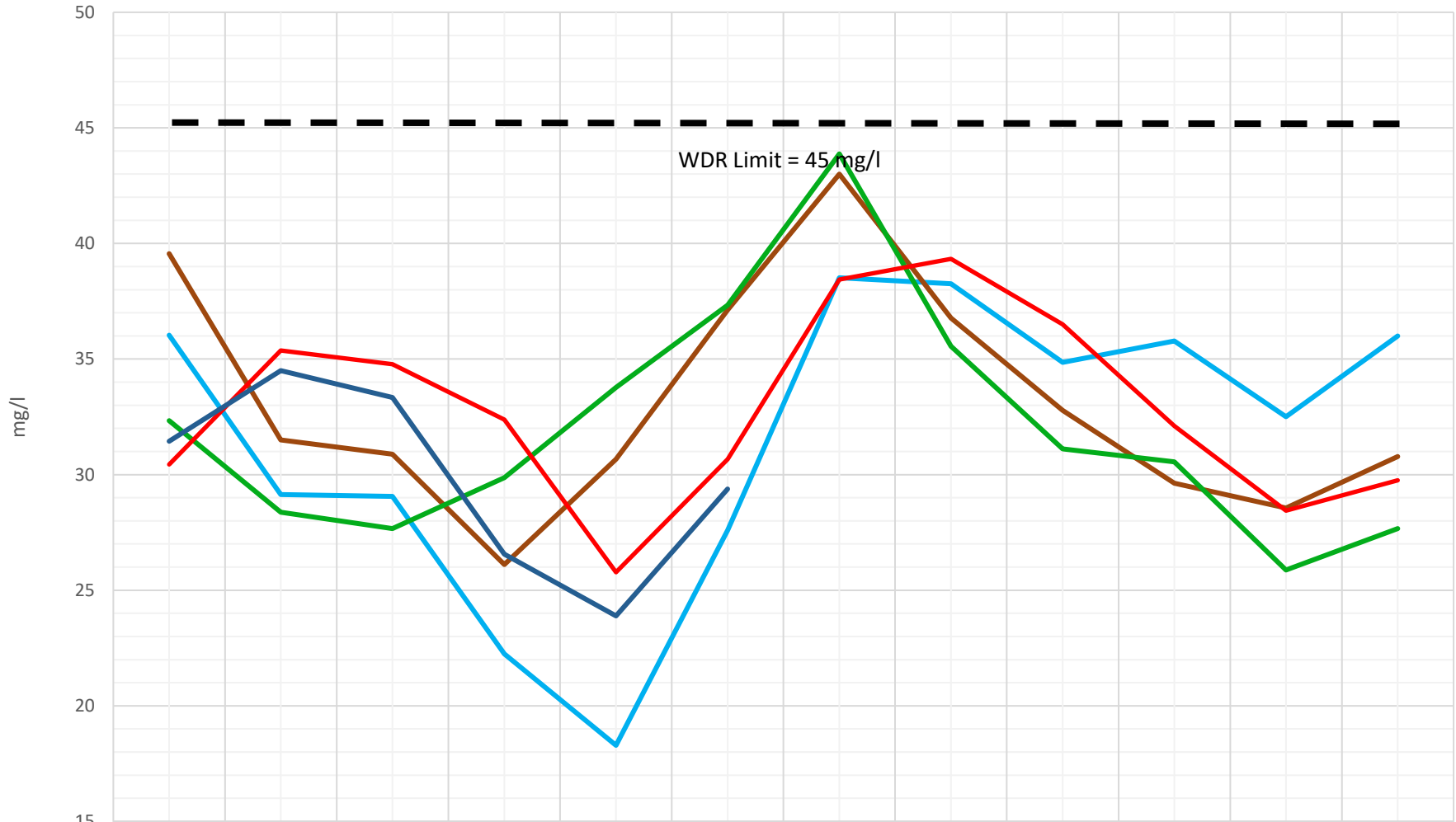
Monthly Average Daily Total Phosphorus (Effluent)



WDR Limit = 0.8 mg/l

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	0.36	0.40	0.49	0.38	0.33	0.43	0.39	0.51	0.41	0.41	0.38	0.52
2020	0.63	0.58	0.27	0.45	0.46	0.48	0.50	0.47	0.43	0.23	0.32	0.39
2021	0.29	0.42	0.43	0.41	0.42	0.44	0.34	0.36	0.38	0.36	0.47	0.46
2022	0.53	0.38	0.65	0.43	0.44	0.44	0.41	0.35	0.36	0.31	0.26	0.49
2023	0.38	0.19	0.22	0.16	0.14	0.23						

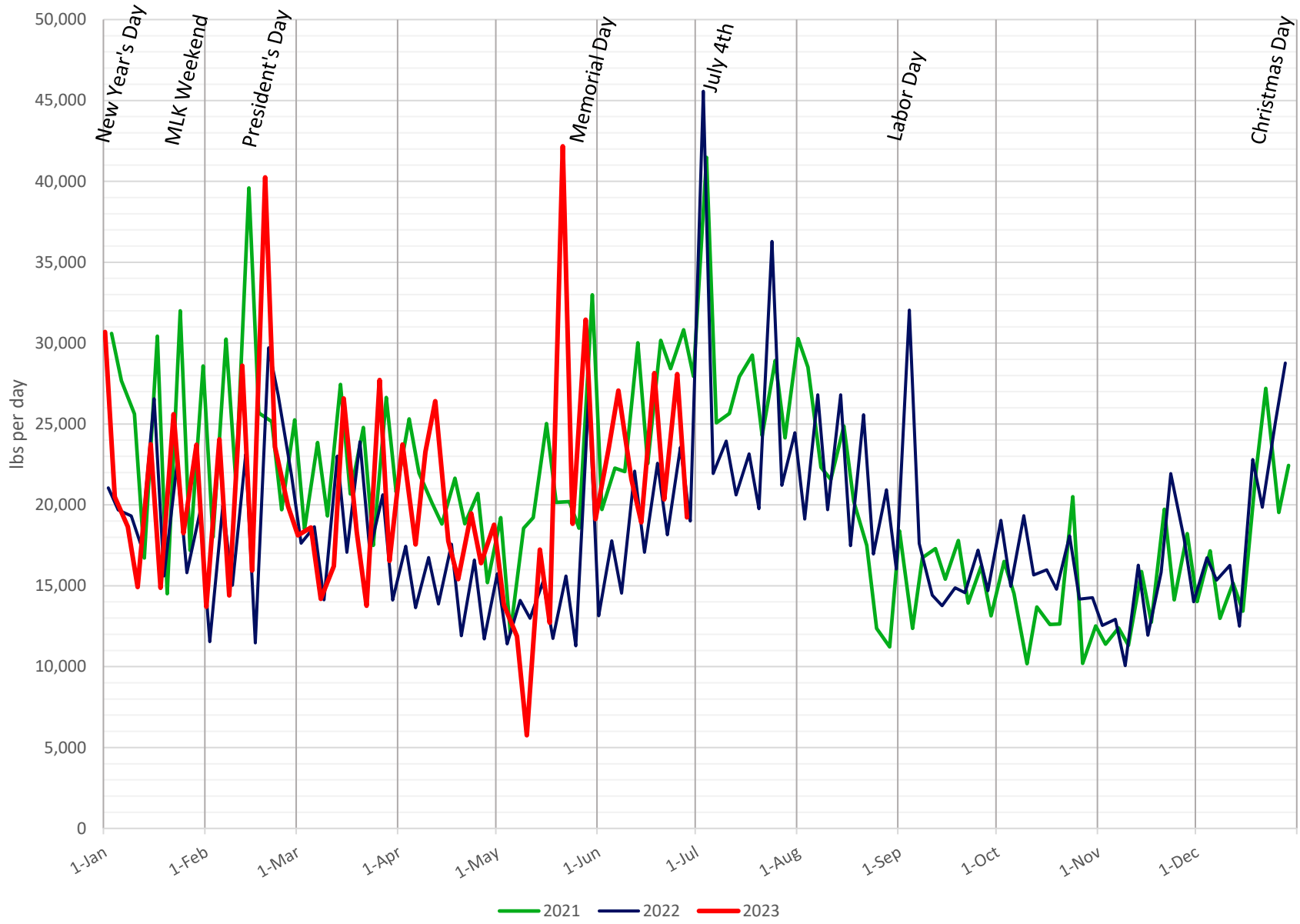
Monthly Average Daily Chemical Oxygen Demand (Effluent)



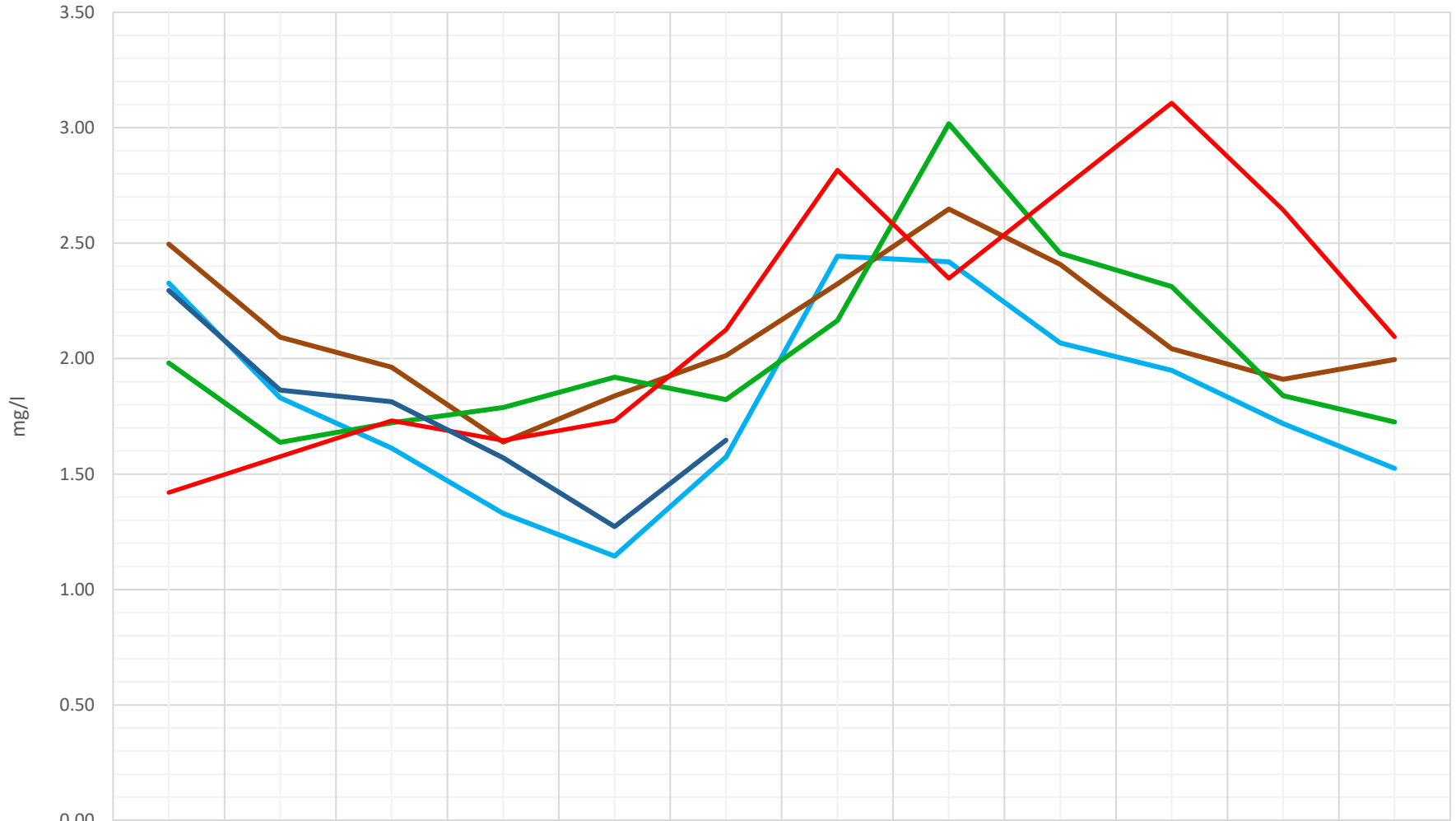
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	36	29	29	22	18	28	39	38	35	36	33	36
2020	40	32	31	26	31	37	43	37	33	30	29	31
2021	32	28	28	30	34	37	44	36	31	31	26	28
2022	30	35	35	32	26	31	38	39	37	32	28	30
2023	31	35	33	27	24	29						



# COD Influent Loading

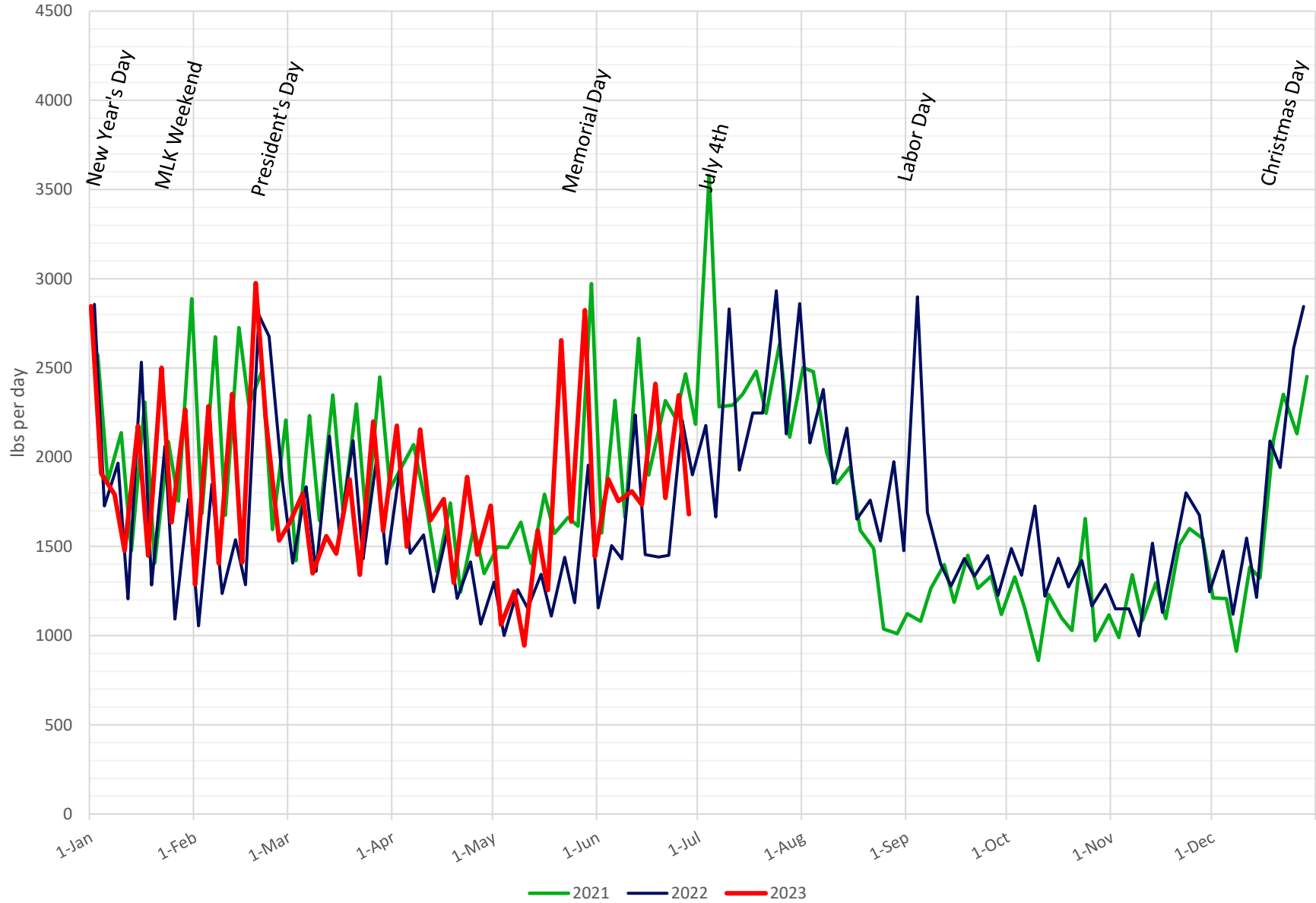


Monthly Average Daily Total Nitrogen (Effluent)

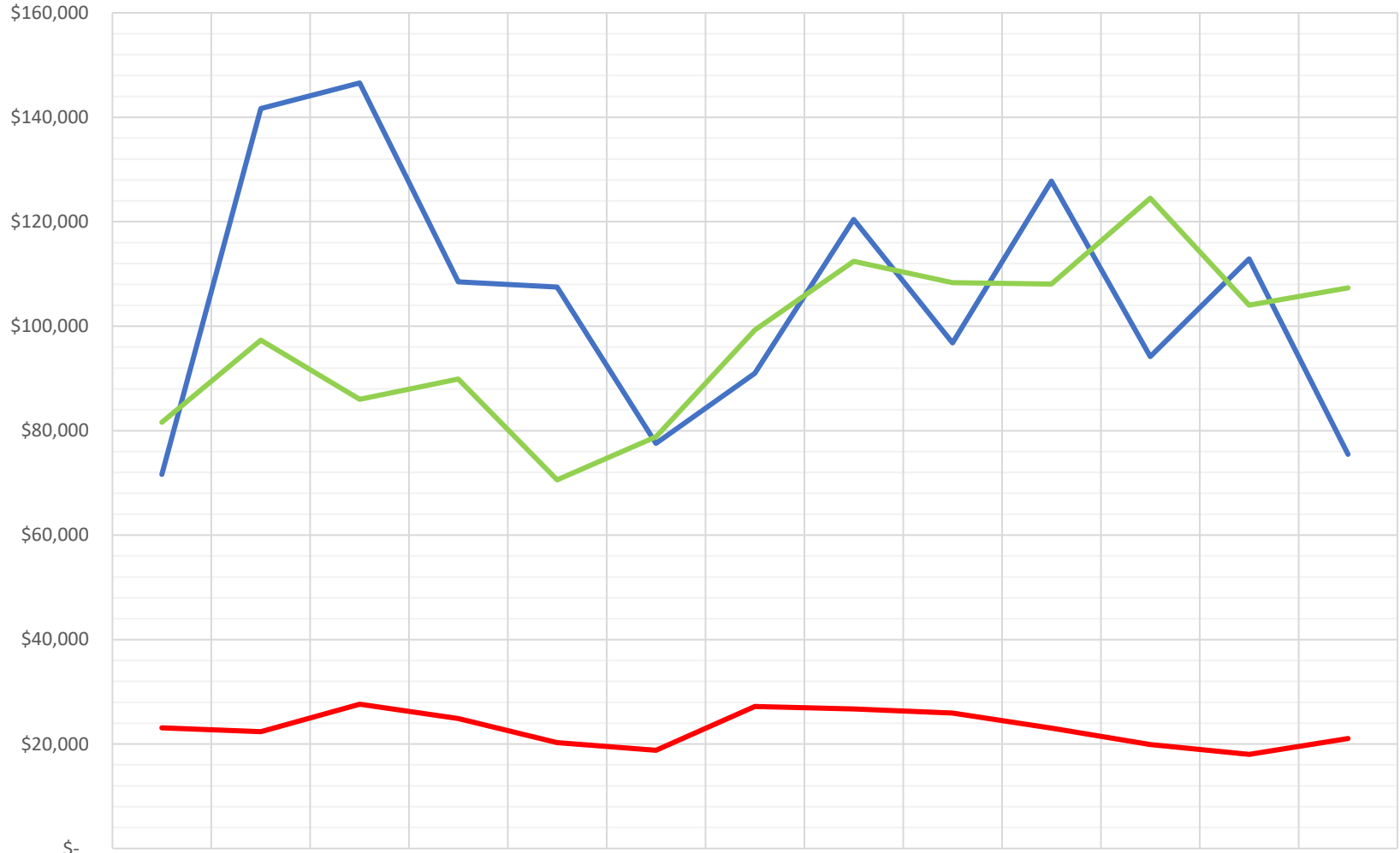


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.33	1.83	1.61	1.33	1.14	1.57	2.44	2.42	2.07	1.95	1.72	1.52
2020	2.50	2.09	1.96	1.64	1.84	2.01	2.32	2.65	2.41	2.04	1.91	2.00
2021	1.98	1.64	1.72	1.79	1.92	1.82	2.17	3.02	2.46	2.31	1.84	1.73
2022	1.42	1.58	1.73	1.65	1.73	2.13	2.82	2.35	2.73	3.11	2.64	2.09
2023	2.30	1.86	1.81	1.57	1.27	1.65						

### TKN Influent Loading



### Chemical, Power and Sludge Disposal Costs



	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
— Chemical	\$71,623	\$141,666	\$146,572	\$108,468	\$107,489	\$77,582	\$91,000	\$120,444	\$96,819	\$127,789	\$94,188	\$112,871	\$75,453
— Power	\$81,617	\$97,324	\$86,012	\$89,878	\$70,580	\$78,822	\$99,246	\$112,421	\$108,330	\$108,071	\$124,505	\$104,022	\$107,321
— Sludge Disposal	\$23,098	\$22,347	\$27,626	\$24,891	\$20,280	\$18,808	\$27,209	\$26,725	\$25,917	\$23,068	\$19,905	\$18,018	\$21,060



## TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Paul Shouse, Maintenance Manager  
**Subject:** Maintenance Report

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◆ **Project support:** During the month of June, Maintenance staff provided support for the following projects:

- Digestion Improvements.
- Sodium Hypochlorite Project.
- SCADA/IT Master Plan implementation.
- Lucity CMMS Project.
- LIMS Project Support.
- 2023 Roof Repair Project


◆ **Plant Maintenance activities:** Maintenance staff performed tasks on the following items:


- Rebuild stripper 58 actuator.
- BNR influent profibus hub installation and configuration.
- Installed outdoor air quality monitor.
- Installed new injection quill for filter influent chlorination.
- Dismantled temporary outdoor tent structure at AWT.
- Completed floor and paint in new IT office.
- Fabricated shop work bench.
- Installed new concrete pad and mailbox in front of admin building.
- Installed light bars on several Agency vehicles.
- Cleared brush and debris from rock sump channels.
- Fabricated new intermediate bearing assembly for dewatering cake conveyor.

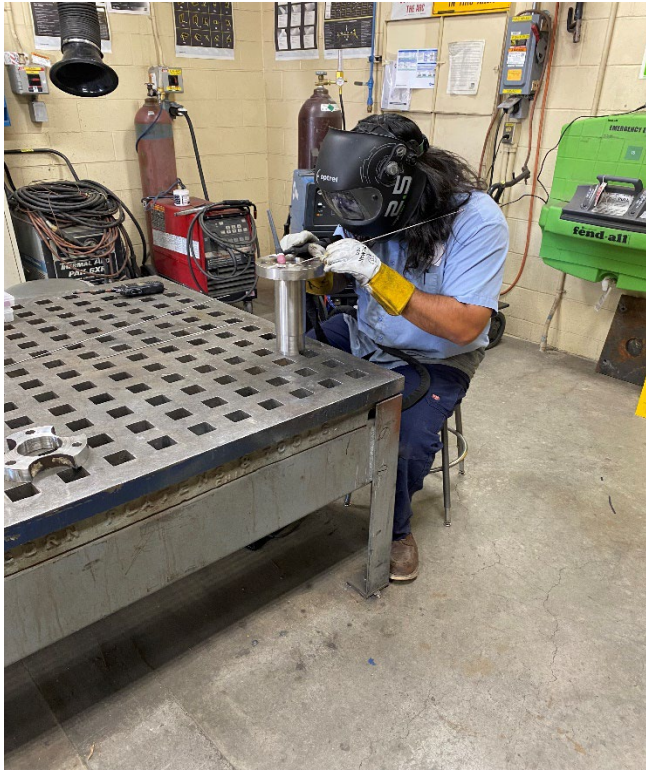
◆ **Work Orders**

- Completed: Mechanical-39, Fleet-3, Electrical & Instrumentation-21, IT-12.
- Pending: Mechanical-131, Fleet-55, Electrical & Instrumentation-17, IT-60.

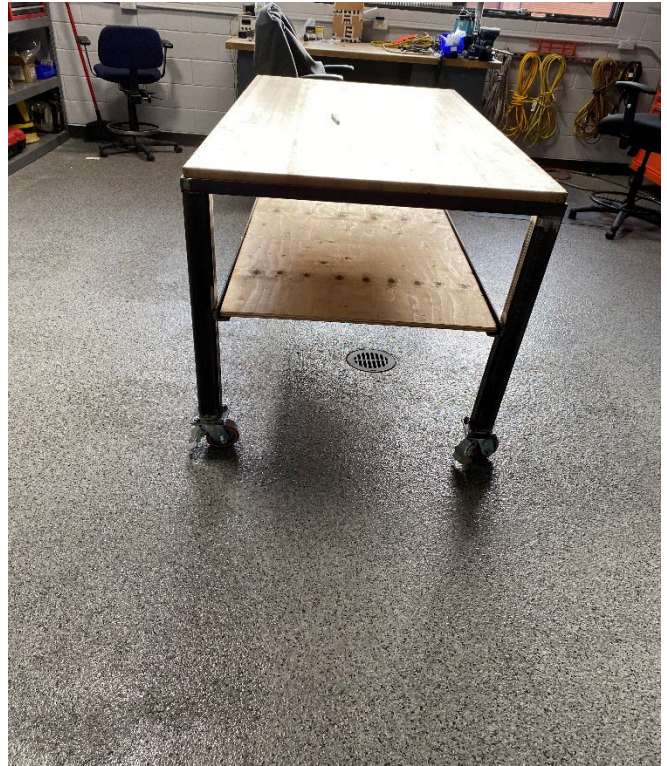
### Review Tracking:

Submitted By:   
Paul Shouse  
Maintenance Manager

Approved By:   
Richard Pallante  
General Manager



Intermediate Bearing Assembly Fabrication



Shop Work Bench Fabrication



IT Shop Remodel



Admin Mailbox Pad



Admin Mailbox



Agency Vehicle Lightbar



Roof Repair Project Support





Profibus Communication Hub Installation



Filter Influent Chlorine Injection Quill



## TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Jay Parker, Engineering Manager  
**Subject:** Engineering Report

---


◆ **Projects:** In the month of June, Engineering staff continued working on the following projects:


- Boiler Replacement Project
- 2021 Chlorine Scrubber Improvements Project
- 2022 Filter Influent Condition Assessment Project
- 2022 Sodium Hypochlorite Disinfection Full Scale Project
- 2022 TRI Alpine Meadows to Olympic Valley Rehabilitation Project
- 2023 Roof Repair Project
- 2023 TRI Digital Scanning Project

◆ **Work Orders:**

- Engineering:
  - Completed this month: 0
  - Pending: 0
- Safety:
  - Completed this month: 0
  - Pending: 0

**Review Tracking:**

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
Richard Pallante  
General Manager



## TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Subject:** Administrative Report

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- Finance
  - Completed monthly A/P, A/R, payroll, general ledger processes, and bank reconciliations.
  - Continued work on FY24 Budget.
  - Participated in Finance Committee Meeting.
  - Continuing work on A/P and Purchasing project
  - Working with Management regarding CIP Budgets for FY24
- Billing/Customer Service
  - General assistance with customer accounts, utility demands, adjustments, and plan review.
  - Activated new account permits and prepared letters, reports and invoices.
  - Implemented Service Charge Rate Study.
  - Prepared Delinquent Accounts for county tax roll collection.
- Purchasing/Administration
  - General purchasing responsibilities for monthly requisitions, purchase orders and ordering.
  - General responsibilities to customer service, front gate and front desk.
  - Bid Opening for Digital Scanning Project.
  - Board Meeting Prep and Board Packets.
- General Administration
  - Performed various administrative duties to assist Interim General Manager and Board of Directors.
  - Participated in Finance Committee Meeting.
  - Completed FY24 Budget.

### Review Tracking

Submitted By: Crystal A Sublet  
Crystal Sublet  
Finance and Administrative Manager

Approved By: Richard Pallante  
Richard Pallante  
General Manager

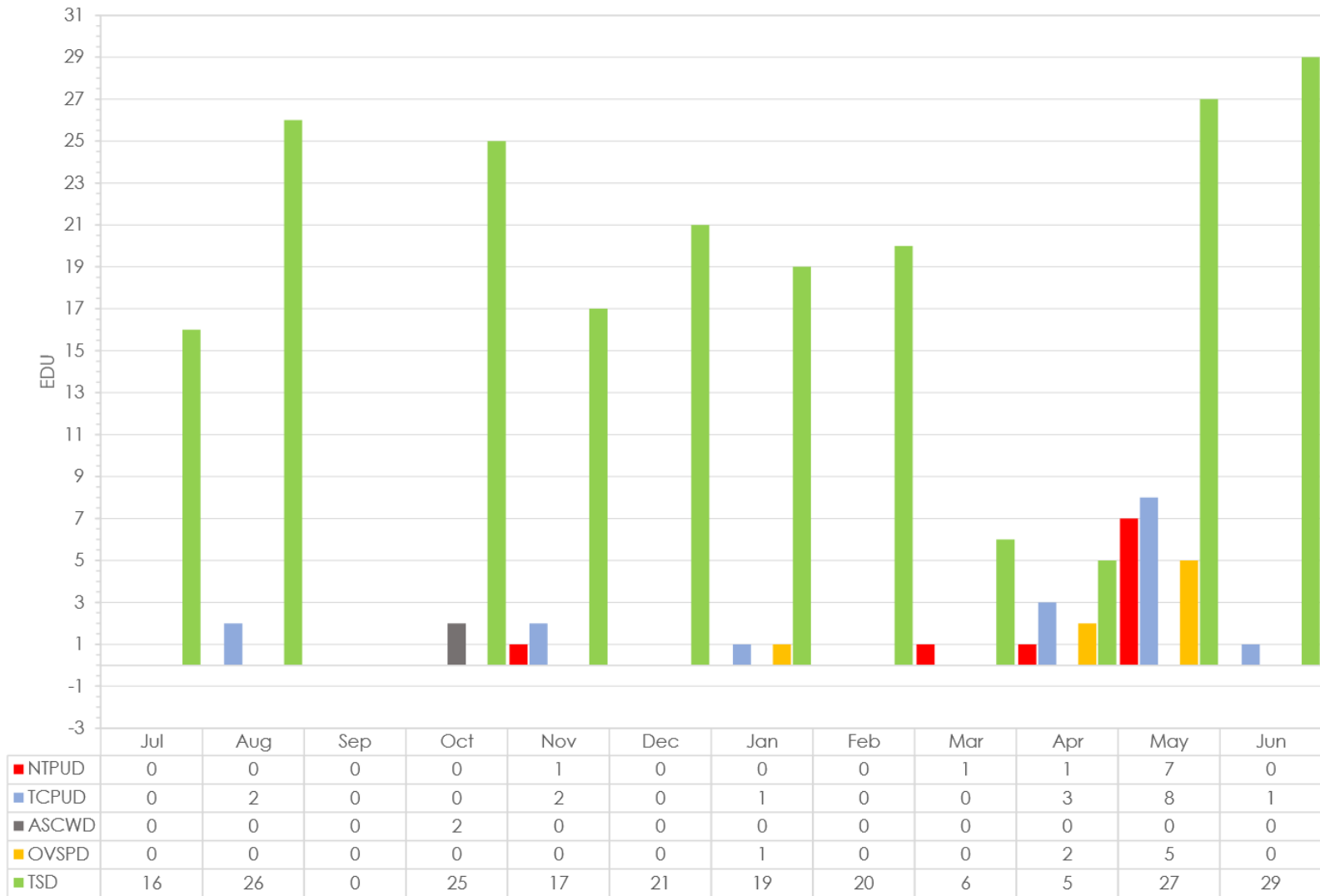
## CONNECTION FEES - JUNE 2023

Connection Fee Type	MTD Count (#)	MTD Total Ft <sup>2</sup>	MTD Total \$	YTD Count (#)	YTD Total Ft <sup>2</sup>	YTD Total \$
Residential	23	69,267	\$ 155,717.25	68	204,546	\$ 445,586.63
Residential Ft <sup>2</sup> Additions	9	33,461	\$ 58,556.75	20	44,456	\$ 77,798.00
Residential Ft <sup>2</sup> Additions - Exempt	1	378	N/A	1	378	N/A
Accessory Dwelling Unit (ADU)	3	2,328	\$ 8,574.00	6	4,121	\$ 16,211.75
Accessory Dwelling Unit (ADU) - Exempt	0		N/A	2	862	N/A
Commercial	1	N/A	\$ 59,500.00	2	N/A	\$ 79,100.00
Industrial	0	N/A	\$ -	0	N/A	\$ -
<b>Grand Total</b>	<b>37</b>	<b>105,434</b>	<b>\$ 282,348.00</b>	<b>99</b>	<b>254,363</b>	<b>\$ 618,696.38</b>

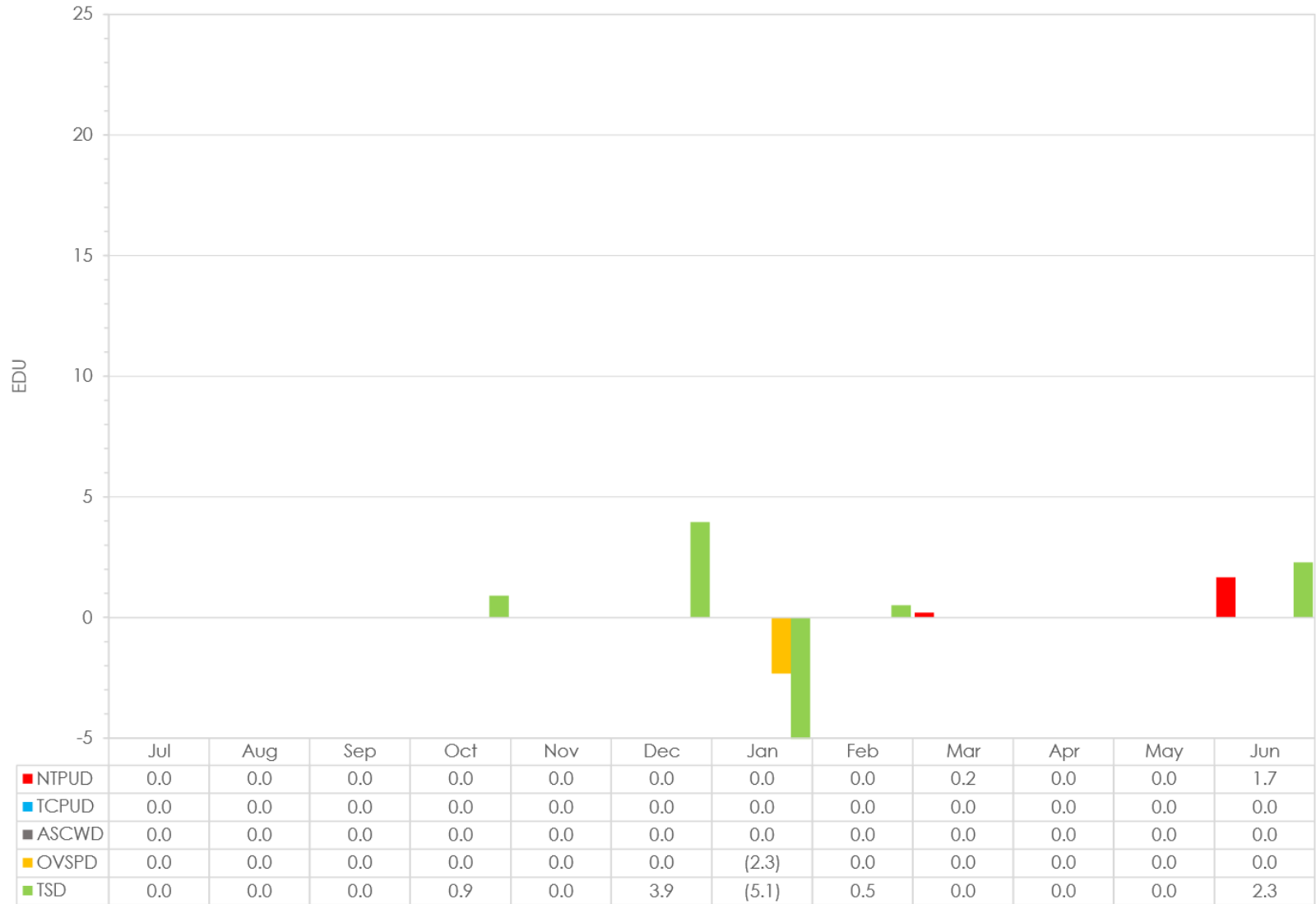
## INSPECTIONS - JUNE 2023

Inspection Type	MTD Count #	MTD Total	YTD Count #	YTD Total
Commercial	2	2	4	4
Residential (Drive-by of Suspended Accounts)	0		0	

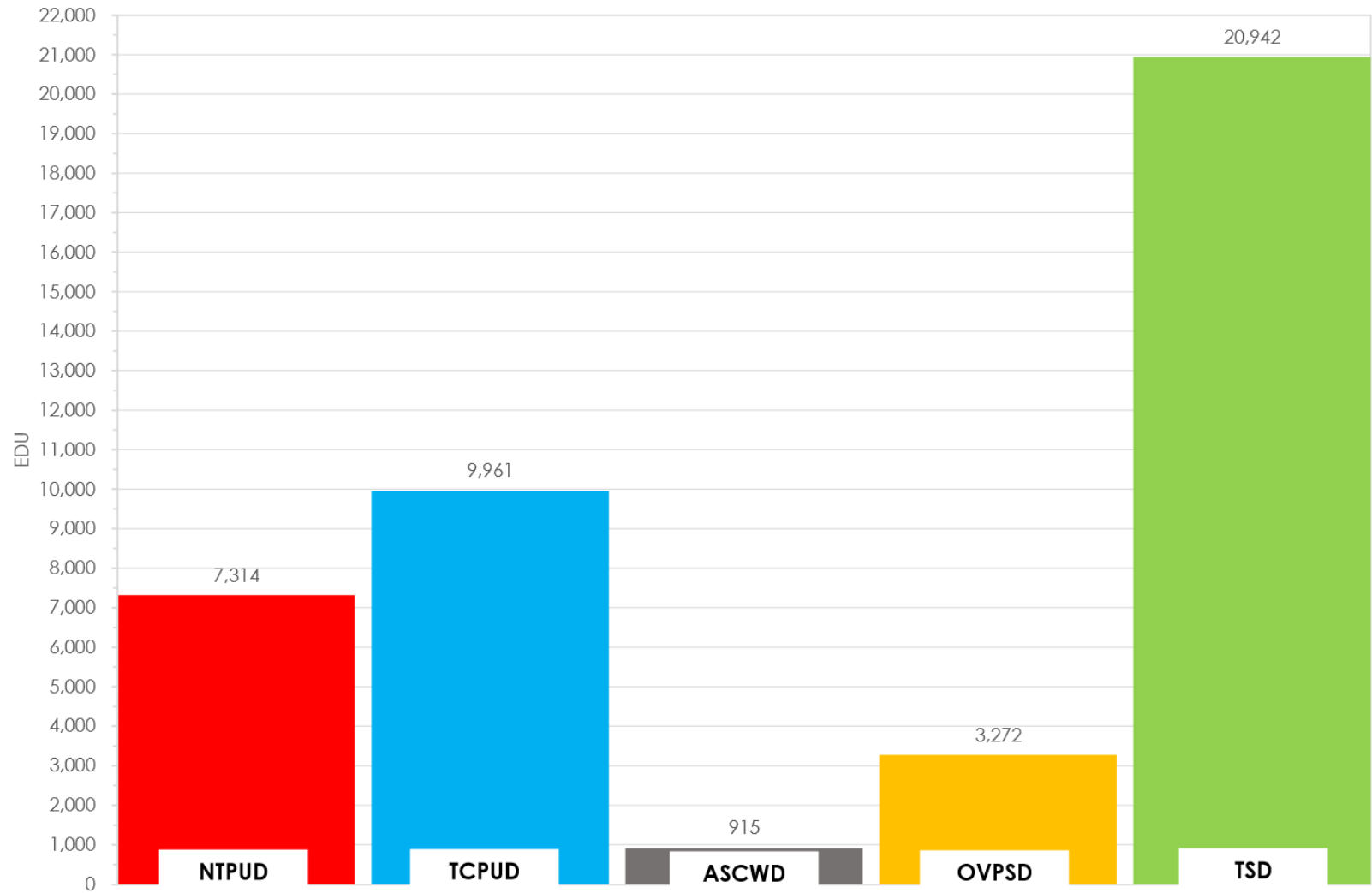
## Residential EDU Summary



## Other EDU Summary

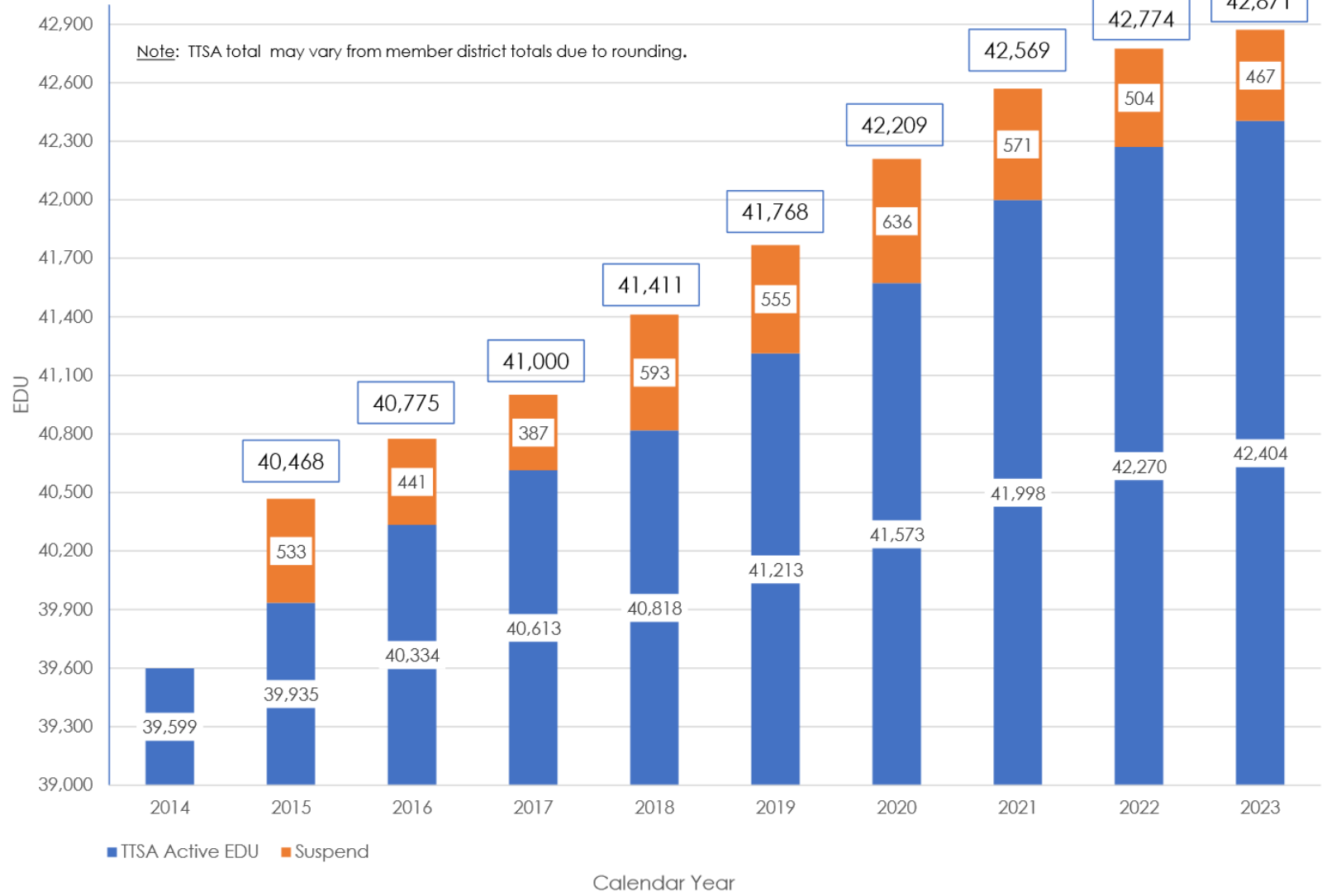


## Current EDU Summary By Member District



### Historical TTSA EDU Summary

Note: TTSA total may vary from member district totals due to rounding.







# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VII-2  
**Subject:** General Manager Report.

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### Task Updates

- Management and staff continued to work with consultant on Connection Fee Study.
- Management and staff continued implementation of the new software programs.
- Management and staff continued work on CIP projects.
- Land exchange with TTAD.
- River Revitalization Steering Committee.

### Past Month Task Focus

- HR Consultant working with select Agency staff on leadership skill building and overall work group team building.
- Continue to evaluate the effects of using sodium hypochlorite and complete work scope for a permanent dosing facility.

### Review Tracking

Submitted By:   
Richard Pallante  
General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** VIII  
**Subject:** Board of Director Comment.

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### **Background**

Opportunity for directors to ask questions for clarification, make brief announcements and reports, provide information to staff, request staff to report back on a matter, or direct staff to place a matter on a subsequent agenda.



# **TAHOE-TRUCKEE SANITATION AGENCY**

## **MEMORANDUM**

**Date:** July 19, 2023  
**To:** Board of Directors  
**From:** Richard Pallante, General Manager  
**Item:** IX  
**Subject:** Adjournment

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