



Tahoe-Truckee Sanitation Agency  
Regular Board Meeting  
July 20, 2022



## 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*  
*S. Lane Lewis*  
*Dale Cox*  
*David Smelser*  
**Interim General Manager**  
*Richard Pallante*

## BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

**Date:** July 20, 2022  
**Time:** 9:00 AM

This meeting will be accessible via teleconference (video and audio) only and the board room will not be accessible to the public. To participate via videoconference, join the meeting with the following link: <https://us02web.zoom.us/j/86986771381>. To participate via audio teleconference, join the meeting with the following call-in information: Toll-Free phone no. (888) 475-4499, access code: 869-8677-1381#.

Public comments will be accepted by the Board and should be submitted to Roshelle Chavez, Board Clerk, at [rchavez@ttsa.ca.gov](mailto:rchavez@ttsa.ca.gov), by mail at 13720 Butterfield Drive, Truckee, CA 96161 (the final mail collection before the meeting will be the Tuesday before the meeting at 3:00 p.m.), and via teleconference on any item on the agenda until the close of public comment on the item.

If you wish to make a comment during the teleconference on an item, please use the Zoom meeting controls to “Raise Your Hand” if attending via video teleconference or dial \*9 if attending via audio teleconference. All requests to make a comment will be called upon in the order received.

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

**II. AB 361 Action** Consider finding by a majority vote under Gov. Code § 54953(e)(3) that a result of the continuing COVID-19 emergency: (i) the board has reconsidered the circumstances of the state of emergency; (ii) renew prior findings that meeting in person would continue to present imminent risks to the health or safety of attendees; and (iii) the authorization for meetings to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed.

**III. 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.

**IV. Professional Achievements, Awards and Anniversaries** Acknowledgement of staff for professional achievement and other awards.

**V. Public Hearing** for Public comment related to the Board’s consideration of adopting a resolution of the Board adopting 2022-2023 tax roll billing report and approving billing and collection of delinquent charges on county tax roll.

**VI. 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. Ratify payment of general fund warrants.
2. Ratify approval of financial statements.
3. Approval of Resolution No. 8-2022 to adopt report on delinquent charges and authorize their collection on the county tax roll.
4. Approval of Resolution No. 9-2022 to request tax collection services with the County of Nevada concerning the collection of delinquent sewer service charges on the Nevada County tax roll.
5. Approval of Resolution No. 10-2022 adopting 2022-2023 tax roll billing report and requesting collection of delinquent sewer service charges on the Placer County tax roll.

**VII. Regular Agenda**

1. Report from the June 15, 2022 and the June 20, 2022 closed session meeting.
2. Approval of the minutes of the regular Board meeting on June 15, 2022 and the special Board meetings on June 20 and June 23, 2022.
3. Consider approval of Resignation and Release Agreement with LaRue Griffin.
4. Discussion and Approval of Process for Recruitment of General Manager.
5. Approval of Classification Description, Salary Schedule, and Organizational Chart.
6. Discussion and approval of OPEB Premium Reimbursement.
7. Discussion of Possible Options Related to Health Insurance Plan for 2023.
8. Approval to award the 2021 Digital Scanning of Sewer Lines project.
9. Approval to award Rebuild of Centrisys CS21-4 Rotating Assembly and Viscotherm Hydraulic Back drive.
10. Discussion of in-person Board of Directors meeting.

**VIII. Management Team Report**

1. Department Reports.
2. General Manager Report.

**IX. 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.

**X. Closed Session**

1. Closed session for public employee discipline/dismissal/release.

**XI. Adjournment**

Posted and Mailed, 07/14/22



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 or 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 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim 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 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** II  
**Subject:** AB 361 Action

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### **Background**

In light of Governor Newsom's declaration that a state of emergency exists due to the incidence and spread of the novel coronavirus, and the pandemic caused by the resulting disease COVID-19, the Board of Directors should consider whether meeting in person would present imminent risks to the health or safety of meeting attendees.

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people.

Although effective vaccines and boosters have been approved by the U.S. Food and Drug Administration for use, the vaccination and booster rates are slow and have not yet reached a point to significantly control community transmission. Those who become infected with COVID-19 are at risk of serious illness and death.

Conducting Board meetings by teleconference would directly reduce the risk of transmission among meeting attendees, including members of the public and Agency staff, which has the ancillary effect of reducing risk of serious illness and death as well as reducing community spread of the virus.

If the reauthorization to meet by teleconference is not approved by a majority vote, then the meeting will adjourn after this item and the remaining agenda items will be rescheduled to a future in-person meeting.

### **Fiscal Impact**

None.


### **Attachments**

None.

### **Recommendation**

Management recommends the Board of Directors find that it has reconsidered the state of the COVID-19 emergency, meeting in person continues to present imminent risks to the health or safety of attendees, and the Board renews the prior authorization for meetings to be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

### **Review Tracking**

Submitted By:   
Richard Pallante  
Interim General Manager



## **TAHOE-TRUCKEE SANITATION AGENCY**

### **MEMORANDUM**

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** III  
**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 20, 2022  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** IV  
**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.

#### **Achievements and Promotions**

- Daniel Underwood – Passed Grade II Wastewater Treatment Plant Operator Exam

#### **Awards**

##### Ryan Schultz

- Install an eyewash station between the two sinks on the basement floor of BNR (Plumbed eyewash is preferable).
- Install/affix location markers in the pipe gallery that correspond to the same location above in the corridor to provide exact location for rescue purposes in the event of an emergency in the pipe gallery.

##### Herbert Hodges

- Purchase a suitable automotive battery storage container that will allow for waste batteries to be stored away from workspace.
- Install an eyewash station in the first bay of Vehicle Maintenance.
- Replace Oxygen / Acetylene Cart pneumatic tires with solid tires to prevent carts from tipping over. Purchase welding equipment forklift attachment for transport. Purchase and install gauge protection rings for Oxygen / Acetylene equipment.
- Install a bollard to protect the fire hydrant on the side of Building 71 during snow removal.

##### Justin Parrish

- Install one life ring (with storage container) on the upper platform and one on the lower platform of the rapid mix structure due to drowning hazard potential.

##### Jesus Zarate

- Fill large hole in the grass by the O2 Tanks where the large tree was removed to prevent tripping hazard. Audit plant for similar hazards.

##### Zeb Snider

- Purchase UVEX BIONEX 58500 Face shields (Chin & Neck Protection) to provide better eye and face protection while using the grinding wheels.

Joel Oberly

- Install another handrail on the stairs for the Filter Press.
- Install padding as head protection at the odorless air support bar where there is a low headroom hazard in Headworks (east end of the building).

Trevor Shamblin

- Replace the forks on the Clark Forklift that have holes drilled in them and purchase a new tow hitch attachment that utilizes both forks and doesn't require holes in the forks.

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

**20 Years**

- Kevin Woods – July 2022

**5 Years**

- Tobin Fuchs – July 2022

**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  
Interim General Manager





# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** V  
**Subject:** Public Hearing for public comment related to the Board's consideration of adopting resolutions of the Board for 2022-2023 tax roll billing report and approving billing and collection of delinquent charges on county tax rolls.

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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 2021-2022 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 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  
Interim General Manager

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



## Directors

*Dan Wilkins: President*  
*Blake Tresan: Vice President*  
*S. Lane Lewis*  
*Dale Cox*  
*David Smelser*  
**General Manager**  
*LaRue Griffin*

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

Date: Wednesday, July 20, 2022  
Time: 9:00 AM  
Place: “Virtual” meeting via Zoom teleconference

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, 2021 through June 30, 2022, 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 the T-TSA Board of Directors will hold a public hearing on the report of charges during the T-TSA Board meeting on Wednesday, July 20, 2022, at 9:00 A.M, which will be conducted via Zoom teleconference due to COVID-19 concerns. Meeting details and information about public participation at the meeting (e.g., call-in numbers) will be set forth in the Board meeting agenda that will be made available at <https://www.ttsa.net/board-agendas> by end of business on July 15, 2022. All property owners and other interested persons are invited to participate in the meeting and present oral or written comments concerning the report and the proposal to collect service charges on the tax roll. Written comments may be submitted in advance of the meeting via email to [rchavez@ttsa.ca.gov](mailto:rchavez@ttsa.ca.gov) addressed to the Board of Directors. 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 17, 2022

**By: LaRue Griffin, Secretary to the Board**  
**Tahoe-Truckee Sanitation Agency**  
**Published: June 17 & 24, 2022**



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-1  
**Subject:** Ratify payment of General Fund Warrants

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### Background

The Agency implemented the Caselle software program, and 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  
Interim General Manager

Payee	Check Number	Check Issue Date	Description	Amount
<b>1000 BULBS</b>				
	88561	06/16/2022	3 Wattages - 3 Lumen Outputs	1,175.74
Total 1000 BULBS:				1,175.74
<b>AIRGAS USA LLC</b>				
	88562	06/16/2022	MAY 2022 CYLINDER RENTALS	86.04
	88562	06/16/2022	MAY 2022 CYLINDER RENTALS	59.38
	88562	06/16/2022	MAY 2022 CYLINDER RENTALS	32.72
Total AIRGAS USA LLC:				178.14
<b>ALESHIRE &amp; WYNDER LLP</b>				
	88563	06/16/2022	APRIL 2022 FEES	11,076.46
	88563	06/16/2022	MAY 2022 FEES	4,214.00
Total ALESHIRE & WYNDER LLP:				15,290.46
<b>Allied Electronics</b>				
	88564	06/16/2022	7" TIE, CABLE STOCK TO SECURE EQUIP/CABLES	54.76
	88564	06/16/2022	4" TIE, CABLE STOCK TO SECURE EQUIP/CABLES	38.32
	88564	06/16/2022	5.5" TIE, CABLE STOCK TO SECURE EQUIP/CABLES	49.36
	88564	06/16/2022	Shipping	15.00
Total Allied Electronics:				157.44
<b>ALPHA ANALYTICAL INC</b>				
	88565	06/16/2022	2Q 2022 THM	250.00
	88565	06/16/2022	1Q 2022 THM	475.00
	88565	06/16/2022	2Q22 PRETREATMENT	2,090.00
	88565	06/16/2022	2Q22 EFFLUENT QUARTERLY	295.00
	88565	06/16/2022	2Q 2022 BIOSOLIDS	275.00
	88565	06/16/2022	RIVERS & WELLS 2Q 2022	360.00
Total ALPHA ANALYTICAL INC:				3,745.00
<b>ANGELINA HENSON</b>				
	88566	06/16/2022	REIMBURSEMENT GFOA CONF EXP	321.93
Total ANGELINA HENSON:				321.93
<b>ANNIE'S CLEANING SERVICE</b>				
	88567	06/16/2022	MAY 2022 JANITORIAL SVC	3,813.33
Total ANNIE'S CLEANING SERVICE:				3,813.33
<b>ARAMARK WORK APPAREL</b>				
	88533	06/02/2022	MATS	168.90
	88533	06/02/2022	TOWELS	12.71
	88533	06/02/2022	SVC CHARGE	13.00
	88568	06/16/2022	MATS	168.90
	88568	06/16/2022	TOWELS	12.71
	88568	06/16/2022	SVC CHARGE	14.00
	88632	06/30/2022	MATS	168.90
	88632	06/30/2022	TOWELS	12.71
	88632	06/30/2022	SVC CHARGE	14.00

Payee	Check Number	Check Issue Date	Description	Amount
Total ARAMARK WORK APPAREL:				585.83
<b>AT&amp;T 530 582-0827 966 5</b>				
	88534	06/02/2022	MAY 2022 INVOICE 10%	198.58
	88534	06/02/2022	MAY 2022 INVOICE 90%	1,787.28
	88633	06/30/2022	JUNE 2022 INVOICE 10%	210.34
	88633	06/30/2022	JUNE 2022 INVOICE 90%	1,893.12
Total AT&T 530 582-0827 966 5:				4,089.32
<b>AT&amp;T 831-000-9983 804</b>				
	88634	06/30/2022	JUNE 2022 INVOICE 10%	152.70
	88634	06/30/2022	JUNE 2022 INVOICE 90%	1,374.39
Total AT&T 831-000-9983 804:				1,527.09
<b>AUTOSCRIBE INFOMATICS</b>				
	88608	06/23/2022	MAY LIMS FEE	266.00
	88608	06/23/2022	JUNE LIMS FEE	2,200.00
Total AUTOSCRIBE INFOMATICS:				2,466.00
<b>AVAYA INC</b>				
	88609	06/23/2022	QTRLY MAINTENANCE WORK PHONES	906.57
Total AVAYA INC:				906.57
<b>BARTKIEWICZ, KRONICK &amp; SHANAHAN</b>				
	88569	06/16/2022	MAY 2022 FEES	1,745.95
Total BARTKIEWICZ, KRONICK & SHANAHAN:				1,745.95
<b>BASIC BENEFITS, LLC</b>				
	88610	06/23/2022	ONE TIME ADMIN FEE	150.00
Total BASIC BENEFITS, LLC:				150.00
<b>CAROLLO</b>				
	88535	06/02/2022	PRETREATMENT PROGRAM DEVELOPMENT SVC	12,626.50
Total CAROLLO:				12,626.50
<b>CASHMAN EQUIPMENT CO.</b>				
	88536	06/02/2022	CUTTING EDGE	1,126.47
	88536	06/02/2022	END EDGE	390.83
	88536	06/02/2022	BOLT	141.85
	88536	06/02/2022	NUTS	84.18
	88570	06/16/2022	QUARTERLY SVC ON GENERATORS	2,939.00
Total CASHMAN EQUIPMENT CO.:				4,682.33
<b>CDW-G</b>				
	88571	06/16/2022	WIFI APS FOR ADMIN BLDG & WAREHOUSE	1,050.10
Total CDW-G:				1,050.10

Payee	Check Number	Check Issue Date	Description	Amount
<b>CH2M HILL</b>				
	88611	06/23/2022	#36 CHLORINE SCRUBBER IMPROVEMENTS PROJECT	6,671.44
	88611	06/23/2022	#32 HEADWORKS IMPROVEMENTS PROJECT	1,322.53
	88635	06/30/2022	#37 SCADA & INFORMATION TECHNOLOGY MASTER SEWER PLANNING SE	7,126.89
Total CH2M HILL:				15,120.86
<b>CHARD SNYDER &amp; ASSOCIATES</b>				
	88657	06/30/2022	COBRA FEE	17.44 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	2.18 M
	88657	06/30/2022	COBRA FEE	33.52 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	17.16 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	4.36 M
	88657	06/30/2022	COBRA FEE	2.18 M
	88657	06/30/2022	ADMIN FEE	41.55 M
	88657	06/30/2022	ADMIN FEE	15.80 M
	88657	06/30/2022	ADMIN FEE	3.00 M
	88657	06/30/2022	ADMIN FEE	74.55 M
	88657	06/30/2022	ADMIN FEE	26.55 M
	88657	06/30/2022	ADMIN FEE	59.55 M
	88657	06/30/2022	ADMIN FEE	15.00 M
	88657	06/30/2022	ADMIN FEE	9.00 M
	88657	06/30/2022	ADMIN FEE	3.00 M
	88657	06/30/2022	COBRA FEE	17.44 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	2.18 M
	88657	06/30/2022	COBRA FEE	33.52 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	17.16 M
	88657	06/30/2022	COBRA FEE	8.72 M
	88657	06/30/2022	COBRA FEE	4.36 M
	88657	06/30/2022	COBRA FEE	2.18 M
	88657	06/30/2022	ADMIN FEE	41.55 M
	88657	06/30/2022	ADMIN FEE	15.80 M
	88657	06/30/2022	ADMIN FEE	3.00 M
	88657	06/30/2022	ADMIN FEE	74.55 M
	88657	06/30/2022	ADMIN FEE	26.55 M
	88657	06/30/2022	ADMIN FEE	59.55 M
	88657	06/30/2022	ADMIN FEE	15.00 M
	88657	06/30/2022	ADMIN FEE	9.00 M
	88657	06/30/2022	ADMIN FEE	3.00 M
	6202201	06/20/2022	HRA	57.07 M
	6202201	06/20/2022	HRA	33.45 M
	6202201	06/20/2022	HRA	100.00 M
	6202201	06/20/2022	HRA	35.00- M
	6202201	06/20/2022	HRA	3.15 M
	6202201	06/20/2022	HRA	498.10 M
	6202201	06/20/2022	HRA	1,031.47 M
	6202201	06/20/2022	HRA	103.00 M
	6202201	06/20/2022	HRA	39.45 M
	6202201	06/20/2022	HRA	61.52 M
	6202201	06/20/2022	HRA	550.00 M
	6202201	06/20/2022	HRA	703.73 M
	6202201	06/20/2022	HRA	103.55 M

Payee	Check Number	Check Issue Date	Description	Amount
	6202201	06/20/2022	HRA	10.00 M
	6202201	06/20/2022	HRA	9.92 M
	6202201	06/20/2022	HRA	186.10 M
	6202201	06/20/2022	HRA	15.00 M
	6202201	06/20/2022	HRA	35.00 M
	6202201	06/20/2022	HRA	62.21 M
	6202201	06/20/2022	HRA	5.00 M
	6202201	06/20/2022	HRA	50.00 M
	6202201	06/20/2022	HRA	76.63 M
	6202201	06/20/2022	HRA	35.00 M
	6202201	06/20/2022	HRA	62.00 M
	6202201	06/20/2022	HRA	15.00 M
	6202201	06/20/2022	HRA	18.21 M
	6202201	06/20/2022	HRA	36.60 M
	6202201	06/20/2022	HRA	52.71 M
	6202201	06/20/2022	HRA	15.00 M
	6202201	06/20/2022	HRA	4.65 M
	6202201	06/20/2022	HRA	324.99 M
	6202201	06/20/2022	FSA	15.00 M
	6202201	06/20/2022	DCA	349.00 M
	6202201	06/20/2022	HRA	183.77 M
	6202201	06/20/2022	HRA	437.25 M
	6202201	06/20/2022	FSA	39.02 M
	6202201	06/20/2022	HRA	21.00 M
	6202201	06/20/2022	HRA	745.18 M
	6202201	06/20/2022	HRA	224.99 M
	6202201	06/20/2022	HRA	317.00 M
	6202201	06/20/2022	HRA	35.00 M
	6202201	06/20/2022	HRA	44.36 M
	6202201	06/20/2022	FSA	56.25 M
	6202201	06/20/2022	HRA	46.41 M
	6202201	06/20/2022	FSA	147.12 M
	6302201	06/30/2022	HRA	15.00 M
	6302201	06/30/2022	HRA	304.74 M
	6302201	06/30/2022	HRA	35.00 M
	6302201	06/30/2022	HRA	346.59 M
	6302201	06/30/2022	HRA	50.91 M
	6302201	06/30/2022	HRA	291.00 M
	6302201	06/30/2022	HRA	882.84 M
	6302201	06/30/2022	HRA	257.62 M
	6302201	06/30/2022	HRA	2.60 M
	6302201	06/30/2022	HRA	912.60 M
	6302201	06/30/2022	HRA	5.00 M
	6302201	06/30/2022	HRA	142.10 M
	6302201	06/30/2022	FSA	35.00 M
	6302201	06/30/2022	HRA	5.00 M
	6302201	06/30/2022	HRA	23.87 M
	6302201	06/30/2022	HRA	7.49 M
	6302201	06/30/2022	HRA	18.98 M
	6302201	06/30/2022	HRA	175.61 M
	6302201	06/30/2022	HRA	880.64 M
	6302201	06/30/2022	HRA	284.00 M
	6302201	06/30/2022	HRA	183.77 M
	6302201	06/30/2022	HRA	19.29 M

Total CHARD SNYDER & ASSOCIATES:

12,506.51

Payee	Check Number	Check Issue Date	Description	Amount
<b>CHRIS GATEWOOD INDUSTRIES INC</b>				
	88636	06/30/2022	SPECTION OF CENTRIFUGES	2,640.00
Total CHRIS GATEWOOD INDUSTRIES INC:				2,640.00
<b>CLARK PEST CONTROL</b>				
	88537	06/02/2022	PEST AWAY SVC 5/26/22	281.00
Total CLARK PEST CONTROL:				281.00
<b>COLUMN SOFTWARE PBC</b>				
	88572	06/16/2022	AD FOR TAX ROLL COLLECTION 2022-23	300.70
	88612	06/23/2022	Notice of Public Hearing - Delinquency Tax Roll Billing 21-22	445.63
Total COLUMN SOFTWARE PBC:				746.33
<b>CORELOGIC INFORMATION SOLUTIONS, IN</b>				
	88573	06/16/2022	MAY 2022 INVOICE	491.73
Total CORELOGIC INFORMATION SOLUTIONS, IN:				491.73
<b>CRANE ENGINEERING</b>				
	88532	06/02/2022	GASKET STATOR FOR CHEM SLUDGE TRANSFER PUMPS	434.60 M
	88532	06/02/2022	KEY, ROTARY, SHAFT FOR CHEM SLUDGE TRANSFER PUMPS	68.00 M
	88532	06/02/2022	STATOR FOR CHEM SLUDGE TRANSFER PUMP PARTS	2,915.00 M
	88532	06/02/2022	ROTOR FOR CHEM SLUDGE TRANSFER PUMP	4,995.00 M
Total CRANE ENGINEERING:				8,412.60
<b>CRYSTAL SUBLET</b>				
	88613	06/23/2022	JUNE 2022 PHONE	18.04
Total CRYSTAL SUBLET:				18.04
<b>CUTTING IMAGE LLC</b>				
	88538	06/02/2022	PAYROLL LASER CHECKS	179.23
Total CUTTING IMAGE LLC:				179.23
<b>CWEA</b>				
	88539	06/02/2022	CERTIFICATION RENEWAL	91.00
	88539	06/02/2022	CERTIFICATION RENEWAL	91.00
	88539	06/02/2022	MEMBERSHIP RENEWAL	192.00
	88539	06/02/2022	CERTIFICATION RENEWAL	106.00
	88539	06/02/2022	MEMBERSHIP RENEWAL	192.00
	88539	06/02/2022	MEMBERSHIP RENEWAL	192.00
	88539	06/02/2022	MEMBERSHIP RENEWAL	192.00
	88574	06/16/2022	CWEA Safety Day	720.00
	88574	06/16/2022	Membership	192.00
	88614	06/23/2022	CERTIFICATION RENEWAL	91.00
	88614	06/23/2022	CERTIFICATION RENEWAL	106.00
	88614	06/23/2022	CERTIFICATION RENEWAL	106.00
	88614	06/23/2022	MEMBERSHIP	192.00
	88614	06/23/2022	ADDITIONAL LOCAL SECTION	12.00
	88614	06/23/2022	CERTIFICATION RENEWAL	101.00



Payee	Check Number	Check Issue Date	Description	Amount
Total CWEA:				2,576.00
<b>DANIEL UNDERWOOD</b>				
	88637	06/30/2022	REIMBURSEMENT CERTIFICATION	155.00
Total DANIEL UNDERWOOD:				155.00
<b>DAVIS FARR LLP</b>				
	88631	06/30/2022	AUDIT OF FINANCIAL STATEMENT FY21	9,500.00 M
Total DAVIS FARR LLP:				9,500.00
<b>DAWN DAVIS</b>				
	88575	06/16/2022	REIMBURSEMENT GFOA CONFERENCE EXP	611.40
Total DAWN DAVIS:				611.40
<b>DELL COMPUTER CORP. C/O DELL USA L.</b>				
	88540	06/02/2022	E & I DELL MOBILE COMPUTER REPLACEMENT	2,608.87
	88540	06/02/2022	SCADA/OT DOMAIN CONTROLLER SERVER	2,575.23
	88576	06/16/2022	WINDOWS SERVER FOR WIMS MACHINE	694.54
Total DELL COMPUTER CORP. C/O DELL USA L.:				5,878.64
<b>DONNER CENTER, LLC</b>				
	88615	06/23/2022	SVC CHARGE REDUCTION AGREEMENT	1,691.85
Total DONNER CENTER, LLC:				1,691.85
<b>E&amp;M ELECTRIC</b>				
	88541	06/02/2022	PLC MODULE FOR ADMIN ALARMING/INFLUENT SAMPLER	618.82
	88638	06/30/2022	PLC MODULES FOR ADMIN ALARMING/INFLUENT SAMPLER	281.08
Total E&M ELECTRIC:				899.90
<b>ERA; ENVIRONMENTAL RESOURCE ASSOCIA</b>				
	88616	06/23/2022	Potable WatR Coliform MicrobE	404.28
Total ERA; ENVIRONMENTAL RESOURCE ASSOCIA:				404.28
<b>EWS- ENVIRONMENTAL WATER SOLUTIONS</b>				
	88639	06/30/2022	STOCK REBUILD KITS FOR BLOWERS QTY 5	8,811.20
Total EWS- ENVIRONMENTAL WATER SOLUTIONS:				8,811.20
<b>FEDERAL EXPRESS CORP.</b>				
	88542	06/02/2022	SHIPPING CHARGES KG WALTERS RETENTION	26.76
Total FEDERAL EXPRESS CORP.:				26.76
<b>FISHER SCIENTIFIC COMPANY</b>				
	88617	06/23/2022	ALKALINITY STANDARD SOLUTION FOR LAB	149.97
	88640	06/30/2022	SINGLE CHANNEL PIPPETS FOR LAB	609.45
	88640	06/30/2022	SOLUTIONS WP MINERALS, CONDUCTIVITY FOR LAB	1,649.64
	88640	06/30/2022	SELF AHESIVE LABEL TAPE FOR LAB	167.79
	88640	06/30/2022	FIXED VOLUME MICROPIPETTE FOR LAB	140.53

Payee	Check Number	Check Issue Date	Description	Amount
Total FISHER SCIENTIFIC COMPANY:				2,717.38
<b>FLIGHT LIGHT INC</b>				
	88577	06/16/2022	LIGHTED WIND SOCK & OBSTRUCT LIGHT FOR CHLORINE BLDG X1	2,113.92
Total FLIGHT LIGHT INC:				2,113.92
<b>GLOBAL INDUSTRIAL</b>				
	88618	06/23/2022	STOCK CARTRIDGE FILTERS FOR H2O FOUNTAIN USE	214.17
	88618	06/23/2022	SHIPPING	29.22
	88641	06/30/2022	SAFETY RAIL SYSTEM FOR MAINT BLDG ROOF ACCESS HATCH	2,003.71
	88641	06/30/2022	SHIPPING	503.35
Total GLOBAL INDUSTRIAL:				2,750.45
<b>GOVERNMENT FINANCE OFFICERS ASSOCIATION</b>				
	88619	06/23/2022	GFOA'S FUNDAMENTALS VITRUAL FORUM SESSIONS	149.00
Total GOVERNMENT FINANCE OFFICERS ASSOCIATION:				149.00
<b>GRAINGER INC., W.W.</b>				
	88543	06/02/2022	EXTENSION CORD FOR ADMIN DEPT	19.99
	88543	06/02/2022	Master Lock - Red Steel Group Lockout Box	633.82
	88578	06/16/2022	PIPE COUPLING FOR 2 WATER PVC PIPE IN DIGESTER BLDG	192.92
	88578	06/16/2022	REDUCING WYE MATERIALS FOR DIGESTER BUILDING DRAIN	96.24
	88578	06/16/2022	PURPLE PRIMER FOR PIPE FITTINGS	14.74
	88578	06/16/2022	GRAY PIPE CEMENT FOR PIPE FITTINGS	46.96
	88578	06/16/2022	BATTERY ALKALINE	16.14
	88578	06/16/2022	HAND HELD DUST PAN FOR CLEAN UP	12.25
	88578	06/16/2022	ALUMINUM FUEL GAS SOLENOID FOR BOILER	169.80
	88578	06/16/2022	TOUGH GUY Cleaner Stick: 5 3/4 in Lg, 1 1/4 in Wd, Pumice Stone, Gray	5.42
	88578	06/16/2022	WET MOP HANDLE FOR CLEANUP	55.50
	88578	06/16/2022	SHIPPING	25.00
	88578	06/16/2022	PLUGS AND PIPES FOR CLEANING DIGESTER BUILDING	91.53
	88578	06/16/2022	REPLACEMENT BEAD BLASTER NOZZLES QTY 2	186.04
	88578	06/16/2022	PIPES FOR DIGESTER BLDG DRAIN REPAIR	587.65
	88620	06/23/2022	RACHET FACESHIELD	29.75
	88620	06/23/2022	STOCK HIGH VISIBILITY VEST YELLOW/GREEN LARGE	158.67
	88620	06/23/2022	STOCK HIGH VISIBILITY YELLOW/GREEN XL	105.78
	88620	06/23/2022	STOCK RUBBER BOOT MENS 8, BLACK	75.19
	88620	06/23/2022	STOCK HIP WADER MENS 11, BLACK	236.05
	88642	06/30/2022	BATTERY CHARGER FOR VHCL MAINTENANCE	1,278.14
Total GRAINGER INC., W.W.:				4,037.58
<b>HACH CHEMICAL COMPANY</b>				
	88544	06/02/2022	10ML/ AMTAX FOR BNR AND FINAL AMMONIA ANALYZERS	648.63
	88544	06/02/2022	CLEANING SOLUTION AMTAX 250ML FOR BNR & FINAL AMMONIA ANALYZER	769.87
	88544	06/02/2022	SHIPPING	120.06
	88544	06/02/2022	LICENSE & SOFTWARE MODULE FOR WATER INFORMATION MANAGEMENT	19,055.13
	88579	06/16/2022	ELECTRODES FOR HACH AMTAX	5,397.60
	88579	06/16/2022	SHIPPING	160.69
	88579	06/16/2022	STOCK ADAPTERS FOR LDO PROBES	258.30
	88621	06/23/2022	1 MG/L STANDARD SOLUTION FOR BNR & FINAL AMMONIA ANALYZERS	389.19
	88643	06/30/2022	MEMBRANE CAP KITS FOR AMMONIA ANALYZERS	623.72
	88643	06/30/2022	CHLORINE FLOW CELL ASSEMBLY FOR FINAL EFFLUENT	1,340.95

Payee	Check Number	Check Issue Date	Description	Amount
	88643	06/30/2022	LABORATORY 4 POLES GRAPHITE CONDUCTIVITY CELL	624.39
	88643	06/30/2022	SHIPPING	75.71
Total HACH CHEMICAL COMPANY:				29,464.24
<b>HOME DEPOT CREDIT SERVICES</b>				
	88545	06/02/2022	DRYWALL TOOL FOR SHOP DIVIDER WALL INSTALL	75.75
	88580	06/16/2022	REPLACEMENT TOOL IMPACT	161.29
Total HOME DEPOT CREDIT SERVICES:				237.04
<b>IDEXX LABORATORIES INC.</b>				
	88644	06/30/2022	SHRINK BANDED VESSELS W/SODIUM FOR LAB	194.12
	88644	06/30/2022	COLILERT FOR LAB	1,209.93
	88644	06/30/2022	SHIPPING	44.22
Total IDEXX LABORATORIES INC.:				1,448.27
<b>ILEANA VASSILIOU</b>				
	88559	06/16/2022	MAY 2022 TRAINING	600.00 M
	88559	06/16/2022	MAY 2022 TRAINING	200.00 M
	88559	06/16/2022	MAY 2022 TRAINING	400.00 M
Total ILEANA VASSILIOU:				1,200.00
<b>J.W. WELDING SUPPLY</b>				
	88581	06/16/2022	CYLINDER RENTALS	15.90
	88581	06/16/2022	CYLINDER RENTALS	75.90
	88581	06/16/2022	CYLINDER RENTALS	53.25
Total J.W. WELDING SUPPLY:				145.05
<b>JEROEN PREISS, AIMS TEAM LLC</b>				
	88582	06/16/2022	CONSULTING SVC FOR GIS & AIMS	9,120.00
Total JEROEN PREISS, AIMS TEAM LLC:				9,120.00
<b>LHOIST NORTH AMERICA</b>				
	88546	06/02/2022	24.87 TONS HYDRATED LIME DLVD 5/25/22	8,796.70
	88583	06/16/2022	25.01 TON HYDRATED LIME DLVD 6/3/22	8,846.21
	88630	06/30/2022	24.4 TON HYDRATED LIME DLVD 4/28/22	8,630.46 M
Total LHOIST NORTH AMERICA:				26,273.37
<b>LIBERTY UTILITIES</b>				
	88584	06/16/2022	ELECTRIC BILL	22.74
	88584	06/16/2022	ELECTRIC BILL	26.58
	88584	06/16/2022	ELECTRIC BILL	25.51
	88584	06/16/2022	ELECTRIC BILL	33.43
	88584	06/16/2022	ELECTRIC BILL	23.16
Total LIBERTY UTILITIES:				131.42
<b>LINDE GAS AND EQUIP INC</b>				
	88547	06/02/2022	CYLINDER RENTALS	90.04

Payee	Check Number	Check Issue Date	Description	Amount
Total LINDE GAS AND EQUIP INC:				90.04
<b>LOGICALLY</b>				
	88645	06/30/2022	SONICWALL REPLACEMENT FEES	1,854.25
Total LOGICALLY:				1,854.25
<b>MCMASTER-CARR</b>				
	88585	06/16/2022	OIL RESISTANT GASKETS/BOLTS TO INSTALL PRIM SLUDGE PUMP	925.74
	88585	06/16/2022	NFPA DIAMOND SIGNS AND LABELS	215.80
Total MCMASTER-CARR:				1,141.54
<b>MILTON S FRANK COMPANY</b>				
	88586	06/16/2022	STOCK MECH SEALS FOR BOILER FEED PUMPS X 4	2,911.68
Total MILTON S FRANK COMPANY:				2,911.68
<b>MISCOWATER</b>				
	88587	06/16/2022	REPLACEMENT PUMP FOR PRIMARY SCUM PUMP BLDG 9	14,465.28
Total MISCOWATER:				14,465.28
<b>MMS WEST</b>				
	88548	06/02/2022	CONTRACT BASE RATE 6/22/22-6/21/23 POSTAGE MACHINE	529.00
Total MMS WEST:				529.00
<b>MOUNTAIN HARDWARE</b>				
	88549	06/02/2022	KNOB CABNET FOR ADMIN LADIES RESTROOM	9.73
	88588	06/16/2022	SAND BLASTERS, SAND SPONGES	48.44
	88588	06/16/2022	PLASTIC BUCKETS FOR E & I SHOP REMODEL	33.53
	88588	06/16/2022	PLYWOOD SHEETING FOR ROOF CORRIDOR	188.98
	88588	06/16/2022	ADHESIVE FOR EPDM ROOF REPAIR AWT BLDG	43.26
	88646	06/30/2022	DRYWALL MUD FOR E&I SHOP	16.23
Total MOUNTAIN HARDWARE:				340.17
<b>NALCO COMPANY</b>				
	88589	06/16/2022	QUARTERLY SURCHARGE	581.33
Total NALCO COMPANY:				581.33
<b>NAPA- SIERRA</b>				
	88590	06/16/2022	STOCK AERATION BLOWER FILTERS QTY 5	54.45
Total NAPA- SIERRA:				54.45
<b>NEW PIG CORPORATION</b>				
	88591	06/16/2022	DRUM STEEL FOR VHCL MAINT LUBE RM	12,253.90
	88591	06/16/2022	PIG STEEL LOADING RAMP FOR LUBE RM	898.48
	88591	06/16/2022	Shipping	1,492.92
Total NEW PIG CORPORATION:				14,645.30

Payee	Check Number	Check Issue Date	Description	Amount
<b>NORTHERN TOOL &amp; EQUIPMENT</b>				
	88647	06/30/2022	CORDLESS RATCHET KIT	320.68
Total NORTHERN TOOL & EQUIPMENT:				320.68
<b>NORTHSTAR CALIFORNIA</b>				
	88046	06/30/2022	REISSUE COVID RELIEF REFUND	21,219.81- V
	88658	06/30/2022	REISSUE COVID RELIEF REFUND	21,219.81 M
Total NORTHSTAR CALIFORNIA:				.00
<b>OFFICE DEPOT</b>				
	88550	06/02/2022	LAMINATING POUCHES FOR COPY MACHINE	31.11
	88550	06/02/2022	STOCK BIC WHITE OUT CORRECTION TAPE	10.14
	88550	06/02/2022	C WIND CALCULATOR X 3	12.96
	88550	06/02/2022	Post-it Pop-Up notes, pack of 18	21.75
	88550	06/02/2022	HP 410A Standard-Yield Magenta Toner Cartridge - OD# 493274	447.20
	88550	06/02/2022	HP 410A Standard-Yield Yellow Toner Cartridge	223.60
	88550	06/02/2022	HP 410A Standard-Yield Cyan Toner Cartridge	111.80
	88550	06/02/2022	HP 410A Black Toner Cartridge	85.55
	88592	06/16/2022	EXPO WHITE BOARD CLEANER STOCK	11.82
	88592	06/16/2022	MEMO BOOKS STOCK	23.80
	88592	06/16/2022	BINDERS RESTOCK	25.86
	88648	06/30/2022	Cafe Mocha Creamer Singles, 50-pk	14.06
	88648	06/30/2022	Coffee Mate Assorted Creamer Singles, 180 pk	61.98
	88648	06/30/2022	Raw Sugar packets- box of 200	13.10
	88648	06/30/2022	Blank Hanging File Folder Tab Inserts, 1/3 Cut for 3 1/2" Tabs- 100 pk	4.32
	88648	06/30/2022	Post-it Flags Assorted Colors, 20 flags per pad, pack of 8 pads	17.21
	88648	06/30/2022	Halls Cherry Cough Drops- 200 pk	28.13
	88648	06/30/2022	Ricola cough drops- pk of 130	23.48
Total OFFICE DEPOT:				1,167.87
<b>PACIFIC OFFICE AUTOMATION</b>				
	88593	06/16/2022	4/27/22 CURRENT OVERAGE	23.76
	88593	06/16/2022	5/28/22-6/28/22 MONTHLY INVOICE	50.77
	88593	06/16/2022	6/3/22-7/3/22 MONTHLY INVOICE	164.82
Total PACIFIC OFFICE AUTOMATION:				239.35
<b>PAYMENTUS GROUP INC</b>				
	88594	06/16/2022	TRANS FEES OR MAY 22	7.50
Total PAYMENTUS GROUP INC:				7.50
<b>PETTY CASH</b>				
	88656	06/30/2022	HOME DEPOT POWERPOINT PIN, STRIP LOADS	31.16 M
	88656	06/30/2022	HOME DEPOT PVC SHOP WORK	10.77 M
	88656	06/30/2022	RALEYS AD HOC MEETING SUPPLIES	21.66 M
	88656	06/30/2022	USPS CERTIFIED MAIL EXPENSE	15.75 M
	88656	06/30/2022	VENDING MACHINE AD HOC SUPPLIES	5.00 M
Total PETTY CASH:				84.34
<b>R.F. MACDONALD COMPANY</b>				
	88595	06/16/2022	Labor for code repair leaks in Inner Wall of Boiler #3 per quotation QUO-130567-D	17,280.00
	88595	06/16/2022	Code Package and Hartford Steam Inspection Scope	8,235.00

Payee	Check Number	Check Issue Date	Description	Amount
	88595	06/16/2022	Materials	5,688.54
Total R.F. MACDONALD COMPANY:				31,203.54
<b>RAGLEN SYSTEM BALANCE INC</b>				
	88596	06/16/2022	RAGLEN SYSTEM BALANCE TEST & BALANCE SERVICES	2,045.00
Total RAGLEN SYSTEM BALANCE INC:				2,045.00
<b>RENO PRINT STORE &amp; OFFICE SUPPLIES, INC</b>				
	88551	06/02/2022	Hanes Perfect T, Deep Red, Size LG, w/ Logo Imprint on Left Chest	35.25
	88551	06/02/2022	Hanes Perfect T, Deep Red, Size XL, w/ Logo Imprint on Left Chest	94.00
	88551	06/02/2022	Hanes Perfect T, Deep Red, Size XXL, w/ Logo Imprint on Left Chest	94.50
	88551	06/02/2022	Fee to ship Samples to TTSA for sizing	17.55
	88551	06/02/2022	Shipping	23.56
	88551	06/02/2022	Graphic Design \$60/hour	30.00
Total RENO PRINT STORE & OFFICE SUPPLIES, INC:				294.86
<b>REXEL</b>				
	88622	06/23/2022	MODULAR BLOCK	2,050.87
	88649	06/30/2022	Parts for Motor Rewind	7,054.29
	88649	06/30/2022	Labor for Motor Rewinding	6,257.83
Total REXEL:				15,362.99
<b>ROCKY CANYON RESCUE</b>				
	88597	06/16/2022	CONFINED SPACE ENTRY CLASS	500.00
	88650	06/30/2022	CONFINED SPACE RESCUE TRAINING	800.00
Total ROCKY CANYON RESCUE:				1,300.00
<b>ROY SMITH COMPANY</b>				
	88552	06/02/2022	4,799 GAL LIQUID OXYGEN DLVD 5/26/22	4,623.48
	88598	06/16/2022	1,639 GAL LIQUID OXYGEN DLVD 6/8/22	1,579.05
	88598	06/16/2022	4,772 GAL LIQUID OXYGEN DLVD 5/31/22	4,597.46
	88623	06/23/2022	3,538 GAL LIQUID OXYGEN DLVD 6/13/22	3,408.60
	88623	06/23/2022	CREDIT FOR SHORT PAY DIFFERENCES	1,322.24
Total ROY SMITH COMPANY:				12,886.35
<b>SEAM GROUP LLC</b>				
	88624	06/23/2022	ON SITE ARC FLASH COLLECTION JUNE 14-16 2022	6,270.00
Total SEAM GROUP LLC:				6,270.00
<b>SHRED-IT USA</b>				
	88553	06/02/2022	5/4/22 & 5/18/22 SVC	151.46
	88651	06/30/2022	6/1/22 & 6/15/22 SVC	163.80
Total SHRED-IT USA:				315.26
<b>SIERRA ELECTRONICS</b>				
	88554	06/02/2022	CIRCUIT BOARD MOBILE RADIO REPAIR	340.00
Total SIERRA ELECTRONICS:				340.00

Payee	Check Number	Check Issue Date	Description	Amount
<b>SOUTHWEST GAS CORP.</b>				
	88560	06/16/2022	JUNE 2022 PLANT BILL 10%	343.88 M
	88560	06/16/2022	JUNE 2022 PLANT BILL 90%	3,095.01 M
	88560	06/16/2022	JUNE 2022 MAIN BILL 10%	346.31 M
	88560	06/16/2022	JUNE 2022 MAIN BILL 90%	3,116.84 M
Total SOUTHWEST GAS CORP.:				6,902.04
<b>STONE'S COUNTRY TIRE</b>				
	88599	06/16/2022	TIRES FOR SAND/PLOW TRUCK #7	1,277.90
	88599	06/16/2022	SKID STEER TIRE REPAIR	115.93
Total STONE'S COUNTRY TIRE:				1,393.83
<b>SUPREME SUPPLY COMPANY, INC.</b>				
	88555	06/02/2022	ANTHRACITE COAL FOR AWT FILTER MEDIA	5,904.25
Total SUPREME SUPPLY COMPANY, INC.:				5,904.25
<b>TAHOE SUPPLY COMPANY LLC</b>				
	88600	06/16/2022	TOWEL MULTI FOLD STOCK	119.55
	88600	06/16/2022	CAN LINER STOCK	116.36
	88600	06/16/2022	Fuel	3.00
Total TAHOE SUPPLY COMPANY LLC:				238.91
<b>TAHOE TRUCKEE DISPOSAL</b>				
	88601	06/16/2022	MAY 2022 SLUDGE	8,537.66
	88601	06/16/2022	MAY 2022 CENTRIFUGE	12,544.77
Total TAHOE TRUCKEE DISPOSAL:				21,082.43
<b>THATCHER COMPANY OF CA INC</b>				
	88625	06/23/2022	4,203 GAL HYDROCHLORIC ACID DLVD 6/7/22	4,926.77
Total THATCHER COMPANY OF CA INC:				4,926.77
<b>TPC TRAINING COMPANY</b>				
	88602	06/16/2022	Boiler Operation, Maint & Safety Training. June 23-24.	3,585.00
Total TPC TRAINING COMPANY:				3,585.00
<b>TRUCKEE DONNER PUD</b>				
	88556	06/02/2022	MAY 2022 ELECTRIC	82,551.48
	88556	06/02/2022	MAY 2022 WATER	138.42
	88556	06/02/2022	MAY 2022 ELECTRIC	58.69
	88556	06/02/2022	MAY 2022 ELECTRIC	53.71
	88556	06/02/2022	MAY 2022 ELECTRIC	30.05
	88629	06/30/2022	5/17/22-6/15/22 ELECTRIC	81,616.79 M
	88629	06/30/2022	5/17/22-6/15/22 WATER	138.42 M
	88629	06/30/2022	5/17/22-6/15/22 ELECTRIC	56.74 M
	88629	06/30/2022	5/17/22-6/15/22 ELECTRIC	51.05 M
	88629	06/30/2022	5/17/22-6/15/22 ELECTRIC	30.05 M
Total TRUCKEE DONNER PUD:				164,725.40

Payee	Check Number	Check Issue Date	Description	Amount
<b>U.S. BANK CM-9690</b>				
	6282201	06/28/2022	PAYMENT FOR 2020 WASTEWATER REVENUE REFUNDING BONDS	1,687,260.00 M
	6282201	06/28/2022	PAYMENT FOR 2020 WASTEWATER REVENUE REFUNDING BONDS	617,740.00 M
	6282201	06/28/2022	INTEREST PMT FOR 2020 WASTEWATER REVENUE REFUNDING BONDS	287,950.15 M
	6282201	06/28/2022	INTEREST PMT FOR 2020 WASTEWATER REVENUE REFUNDING BONDS	105,424.36 M
Total U.S. BANK CM-9690:				2,698,374.51
<b>U.S. BANK CARD DIVISION</b>				
	6232201	06/23/2022	ZOOM AUDIO CONFERENCE	110.00 M
	6232201	06/23/2022	VERIZON BILL	73.62 M
	6232201	06/23/2022	AMAZON HEAD SETS FOR ADMIN QTY 8	1,413.99 M
	6232201	06/23/2022	GFOA ART OF BUDGET COMMUNICATIONS E CLASS	315.00 M
	6232201	06/23/2022	AMAZON HP LAZER PRINTER HR OFFICE	810.79 M
	6232201	06/23/2022	VISTA PRINT COMMUNITY OUTREACH SUPPLIES	331.76 M
	6232201	06/23/2022	COSTCO COFFEE, CREAMER RESTOCK	300.48 M
	6232201	06/23/2022	VERIZON BILL	36.81 M
	6232201	06/23/2022	NASTT CIPP COURSE	300.00 M
	6232201	06/23/2022	NAPA STOPLIGHT SWITCH	36.97 M
	6232201	06/23/2022	LOWES SILICONE CAULK FOR WINDOWS & DOORS	23.27 M
	6232201	06/23/2022	EMPLOYEE SUMMER WORK BOOTS	248.92 M
	6232201	06/23/2022	NAT'L HANGER UNIFORM WALL DIVIDER	33.33 M
	6232201	06/23/2022	BC WATER JOBS ADVERTISING	200.00 M
	6232201	06/23/2022	VERIZON BILL	331.07 M
	6232201	06/23/2022	PROPPER MANUFACTURING BIO INDICATOR STRIPS	194.61 M
	6232201	06/23/2022	AIR SCIENCE LAB FUME HOOD FILTERS	747.66 M
	6232201	06/23/2022	AMAZON RIVER BIOLOGY PPE	422.10 M
	6232201	06/23/2022	SELECT BLINDS FOR VHCL MAINT SHOP	112.11 M
	6232201	06/23/2022	AMAZON BATTERY TENDER FOR LOADER	180.16 M
	6232201	06/23/2022	W&T GRAPHIX SWEATSHIRTS QTY 4	418.82 M
	6232201	06/23/2022	SUMMIT RACING Y STRAINER REPLACEMENT WASHER	19.18 M
	6232201	06/23/2022	NAT'L HANGER UNIFORM RAIL WALL DIVIDER	26.58 M
	6232201	06/23/2022	NAPA BOOSTER PAC	215.41 M
	6232201	06/23/2022	VERIZON BILL	150.75 M
	6232201	06/23/2022	WEF MEMBERSHIP RENEWAL	170.00 M
	6232201	06/23/2022	BFM/AMS INSULATION FOR SHOP MOVE & REMODEL	266.31 M
	6232201	06/23/2022	FBM/AMS DRYWALL SHEETS FOR E&I SHOP	92.35 M
	6232201	06/23/2022	NEWEGG LAPTOP DOCKING STATION	301.90 M
	6232201	06/23/2022	ADOBE MONTHLY BILL	17.99 M
	6232201	06/23/2022	VERIZON BILL	36.81 M
	6232201	06/23/2022	MICROSOFT ONLINE SVC	360.00 M
	6232201	06/23/2022	AMAZON WEB MONTHLY BILL	6.58 M
	6232201	06/23/2022	GOOGLE CHROME DEVICE MANAGEMENT	969.33 M
	6232201	06/23/2022	LOG ME IN MONTHLY BILL	84.00 M
	6232201	06/23/2022	WEF IT GUIDEBOOK PUBLICATION	168.99 M
	6232201	06/23/2022	SUMMIT RACING GRIT PUMP BELTS STOCK	68.79 M
	6232201	06/23/2022	GORDON ELECTRIC TAP CONNECTORS FOR WIRE SPLICING	87.09 M
	6232201	06/23/2022	RADWELL PRESSURE GAUGES FOR MONITORING	286.81 M
Total U.S. BANK CARD DIVISION:				9,970.34
<b>ULINE</b>				
	88626	06/23/2022	STOCK DISINFECTION WIPES	147.24
	88626	06/23/2022	STOCK SAFETY GLASS WIPES 120/BOX	21.65
	88626	06/23/2022	SHIPPING	28.31



Payee	Check Number	Check Issue Date	Description	Amount
Total ULINE:				197.20
<b>UNIFIRST CORPORATION</b>				
	88557	06/02/2022	UNIFORMS	131.85
	88557	06/02/2022	UNIFORMS	18.76
	88557	06/02/2022	UNIFORMS	99.42
	88557	06/02/2022	UNIFORMS	13.92
	88557	06/02/2022	UNIFORMS	30.70
	88557	06/02/2022	UNIFORMS	148.33
	88603	06/16/2022	UNIFORMS	131.85
	88603	06/16/2022	UNIFORMS	131.85
	88603	06/16/2022	UNIFORMS	18.76
	88603	06/16/2022	UNIFORMS	99.42
	88603	06/16/2022	UNIFORMS	72.24
	88603	06/16/2022	UNIFORMS	13.92
	88603	06/16/2022	UNIFORMS	30.70
	88603	06/16/2022	UNIFORMS	100.40
	88603	06/16/2022	UNIFORMS	75.03
	88603	06/16/2022	UNIFORMS	18.76
	88603	06/16/2022	UNIFORMS	13.92
	88603	06/16/2022	UNIFORMS	30.70
	88603	06/16/2022	UNIFORMS	131.85
	88603	06/16/2022	UNIFORMS	13.92
	88603	06/16/2022	UNIFORMS	72.24
	88603	06/16/2022	UNIFORMS	30.70
	88603	06/16/2022	UNIFORMS	99.42
	88603	06/16/2022	UNIFORMS	18.76
	88652	06/30/2022	UNIFORMS	94.25
	88652	06/30/2022	UNIFORMS	72.24
	88652	06/30/2022	UNIFORMS	13.92
	88652	06/30/2022	UNIFORMS	30.70
	88652	06/30/2022	UNIFORMS	18.76
	88652	06/30/2022	UNIFORMS	131.85
	88652	06/30/2022	UNIFORMS	13.92
	88652	06/30/2022	UNIFORMS	30.70
	88652	06/30/2022	UNIFORMS	72.24
	88652	06/30/2022	UNIFORMS	94.25
	88652	06/30/2022	UNIFORMS	18.76
	88652	06/30/2022	UNIFORMS	131.85
Total UNIFIRST CORPORATION:				2,270.86
<b>UNITED RENTALS</b>				
	88604	06/16/2022	Rental - Scissor Lift 19' Electric	979.82
	88604	06/16/2022	Environmental Service Charge	15.60
	88604	06/16/2022	Delivery Charge	208.22
	88604	06/16/2022	Pickup Charge	208.22
Total UNITED RENTALS:				1,411.86
<b>UNIVAR USA INC.</b>				
	88605	06/16/2022	7,001.5 GAL METHANOL DLVD 6/2/22	13,092.93
Total UNIVAR USA INC.:				13,092.93

Payee	Check Number	Check Issue Date	Description	Amount
<b>VICKY LUFRANO</b>				
	88627	06/23/2022	JUNE 2022 PHONE	18.04
Total VICKY LUFRANO:				18.04
<b>VWR SCIENTIFIC INC</b>				
	88558	06/02/2022	PHOSPHATE REAGENT POWDER PILLOWS 25ML FOR LAB	1,430.52
	88606	06/16/2022	Nitrite-Nitrogen Single-Element For Lab	84.99
	88606	06/16/2022	FLEXIBLE PVC TUBING FOR LAB	142.04
	88606	06/16/2022	STOCK PVC TUBE FOR INSTRUMENTATION	231.95
	88606	06/16/2022	BOD NUTRIENT BUFFER PILLOWS FOR LAB	115.11
	88606	06/16/2022	FLOOR DISPOSAL CARTON FOR LAB	128.50
Total VWR SCIENTIFIC INC:				2,133.11
<b>WESTERN ENV. TESTING LAB.</b>				
	88607	06/16/2022	5/18/22 BIOSOLIDS	79.00
	88607	06/16/2022	5/12/22 BIOSOLIDS	79.00
	88607	06/16/2022	5/11/22 BIOSOLIDS	79.00
	88607	06/16/2022	5/9/22 BIOSOLIDS	79.00
	88607	06/16/2022	5/10/22 BIOSOLIDS	79.00
	88653	06/30/2022	5/17/22 BIOSOLIDS	79.00
	88653	06/30/2022	5/16/22 BIOSOLIDS	79.00
Total WESTERN ENV. TESTING LAB.:				553.00
<b>White Water Solutions</b>				
	88654	06/30/2022	CHECK VALVE FOR HOTSY PRESSURE WASHER	91.36
	88654	06/30/2022	U SEAL FOR HOTSY PRESSURE WASHER	103.00
	88654	06/30/2022	UNLOADER, UNSET FOR HOTSY PRESSURE WASHER	139.66
Total White Water Solutions:				334.02
<b>ZORO</b>				
	88628	06/23/2022	STOCK GREEN CARTRIDGES FOR RESPIRATION FILTRATION	35.96
	88628	06/23/2022	STOCK BAYONET CARTRIDGES FOR RESPIRATION FILTRATION	771.80
	88628	06/23/2022	STOCK MAGENTA CARTRDIGES FOR RESPIRATION FILTRATION	245.73
	88628	06/23/2022	STOCK WIPES FOR SHOP CLEANUP	105.74
	88628	06/23/2022	15% off Coupon	173.88-
	88655	06/30/2022	STOCK HEPA FILTER FOR STOCK	287.50
	88655	06/30/2022	SPECTACLE KIT	685.87
Total ZORO:				1,958.72
Grand Totals:				3,252,774.78



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-2  
**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  
Interim General Manager



Tahoe-Truckee Sanitation Agency  
Fund 10: General Fund  
Fiscal Year 2021 - 2022  
Period Ending June 30, 2022

UPDATED DOCUMENT AS OF BOD  
MEETING 07/20/2022. RC FOR CS.

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
<b>REVENUE</b>						
Income from Service Charge	13,287,000.00	6,898.11	0.1	12,592,918.05	94.8	1,2,3
Tax Revenue - Ad Valorem	3,958,000.00	100,607.12	2.5	4,141,862.91	104.6	2,3
Fund Interest	40,000.00	775.44	1.9	9,222.56	23.1	3,4
Other Revenue	15,000.00	(7,408.69)	(49.4)	22,927.85	152.9	3,5
Temporary Discharge	25,000.00	0.00	0.0	7,609.98	30.4	3
<b>TOTAL REVENUE</b>	<b>17,325,000.00</b>	<b>100,871.98</b>	<b>0.6</b>	<b>16,774,541.35</b>	<b>96.8</b>	
<b>EXPENDITURE</b>						
Salaries & Wages	5,599,400.00	429,277.48	7.7	5,518,045.34	98.5	
Employee Benefits	3,817,000.00	253,506.20	6.6	3,190,038.98	83.6	
Director Fees	7,600.00	2,500.00	32.9	9,800.00	128.9	
Vehicle	51,900.00	3,354.29	6.5	41,167.55	79.3	
CSRMA Insurance	375,000.00	0.00	0.0	285,459.80	76.1	
Professional Memberships	44,700.00	2,181.00	4.9	39,691.00	88.8	
Agency Permits & Licenses	196,000.00	0.00	0.0	196,062.57	100.0	
Office Expense	455,000.00	35,856.00	7.9	271,679.69	59.7	
Contractual Services	2,204,800.00	105,218.60	4.8	2,068,040.16	93.8	
Professional Services	990,000.00	46,289.80	4.7	513,177.80	51.8	
Conferences & Training	116,500.00	8,502.33	7.3	63,490.95	54.5	
Utilities	1,010,200.00	178,946.98	17.7	1,152,795.11	114.1	
Supplies, Repairs & Maintenance	1,091,500.00	139,753.57	12.8	725,524.38	66.5	
<b>TOTAL EXPENDITURE</b>	<b>15,959,600.00</b>	<b>1,205,386.25</b>	<b>7.6</b>	<b>14,074,973.33</b>	<b>88.2</b>	
<b>NET INCOME (LOSS)</b>	<b>1,365,400.00</b>			<b>2,699,568.02</b>		
Unfunded Accrued Liability	1,044,000.00			1,023,078.00	98.0	

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% - 1/2022, 40% 5/2022 and 5% 7/2022.
- 3 – All revenue is accrued at Fiscal Year-End according to accrual-based accounting method and cash basis throughout the year.
- 4 – Interest on LAIF balances is received and recorded quarterly (10/2021, 1/2022, 4/2022 and 7/2022).
- 5 – Other Revenue includes rebates, billings and surplus items sold.



Tahoe-Truckee Sanitation Agency  
 Fund 02: Wastewater Capital Reserve  
 Fiscal Year 2021 - 2022  
 Period Ending June 30, 2022

UPDATED DOCUMENT AS OF BOD  
 MEETING 07/20/2022. RC FOR CS.

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
<b>REVENUE</b>						
Income from Connection Fees	1,990,000.00	271,298.50	13.6	2,240,858.33	112.6	
Fund Interest	100,000.00	0.82	0.0	37,923.37	37.9	
<b>TOTAL REVENUE</b>	<b>2,090,000.00</b>	<b>271,299.32</b>	<b>13.6</b>	<b>2,278,781.70</b>	<b>112.6</b>	
<b>EXPENDITURE</b>						
Barscreens, Washers, Compactors	2,600,000.00	1,349.29	0.1	2,114,252.95	81.3	4
Digester & Plant Heating Improvements	250,000.00	0.00	0.0	122,055.97	48.8	1
Effluent Flow Meter Installation	100,000.00	0.00	0.0	0.00	0.0	3
Manlift	60,000.00	0.00	0.0	0.00	0.0	1
Influent Flow Meter Installation	50,000.00	0.00	0.0	0.00	0.0	4
Operations and Maintenance Carts	25,000.00	0.00	0.0	0.00	0.0	4
Maintenance/IT Shop Improvements	0.00	0.00	0.0	0.00	0.0	3
2022 Plant Improvement Project	0.00	0.00	0.0	692.56	0.0	3
Security Improvements	0.00	0.00	0.0	86,425.68	0.0	4
<b>SUBTOTAL EXPENDITURES</b>	<b>3,085,000.00</b>	<b>1,349.29</b>	<b>0.0</b>	<b>2,323,427.16</b>	<b>75.3</b>	
Allocation of 73.2% of Bond Payment	2,222,810.00	1,975,210.15	88.9	2,263,158.11	101.8	
<b>TOTAL EXPENDITURE</b>	<b>5,307,810.00</b>	<b>1,976,559.44</b>	<b>37.2</b>	<b>4,586,585.27</b>	<b>86.4</b>	
<b>NET INCOME (LOSS)</b>	<b>(3,217,810.00)</b>			<b>(2,307,803.57)</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 FY22
- (6) Project cancelled



Tahoe-Truckee Sanitation Agency  
 Fund 06: Replacement, Rehabilitation and Upgrade  
 Fiscal Year 2021 - 2022  
 Period Ending June 30, 2022

UPDATED DOCUMENT AS OF BOD  
 MEETING 07/20/2022. RC FOR CS.

<b>EXPENDITURE</b>	<b>Budget \$</b>	<b>Month \$</b>	<b>Month %</b>	<b>YTD \$</b>	<b>YTD %</b>	<b>Notes</b>
Chlorine Scrubber Replacement	1,000,000.00	6,671.44	0.7	50,962.46	5.1	1
Plant Coating Improvements	500,000.00	0.00	0.0	412,221.86	82.4	4,1
Wasting Pumps Upgrade	350,000.00	0.00	0.0	0.00	0.0	6
Lime System Improvements	150,000.00	0.00	0.0	0.00	0.0	5
Facility Asphalt Sealing	100,000.00	0.00	0.0	97,435.26	97.4	4
Centrifuge Rebuild	50,000.00	0.00	0.0	0.00	0.0	1
SCADA Repeater Replacement	50,000.00	0.00	0.0	0.00	0.0	3
Telephone Upgrade	50,000.00	0.00	0.0	0.00	0.0	3
Arc Flash Study/Breaker Replacement	45,000.00	0.00	0.0	0.00	0.0	3
Filter Press Pump VFD Replacement	45,000.00	0.00	0.0	0.00	0.0	3
IT Server Replacement	40,000.00	0.00	0.0	0.00	0.0	4
Odorous Air VFD Replacement	35,000.00	0.00	0.0	0.00	0.0	3
Cake Discharge VFD Replacement	35,000.00	0.00	0.0	0.00	0.0	3
Polyblend Thickener	35,000.00	0.00	0.0	0.00	0.0	5
VFD Replacements	30,000.00	0.00	0.0	0.00	0.0	3
MPPS VFD	30,000.00	0.00	0.0	0.00	0.0	2
Lab Equipment Replacement	25,000.00	0.00	0.0	4,003.72	16.0	1
BNR Blower Replacement	25,000.00	0.00	0.0	34,512.03	138.0	4
Portable Welder Replacement	25,000.00	0.00	0.0	0.00	0.0	2
Vehicle Replacement*	0.00	0.00	0.0	9,938.93	0.0	4
Facilities Security System**	0.00	0.00	0.0	36,850.00	0.0	4
Accounting Software Upgrade***	0.00	0.00	0.0	4,680.00	0.0	4
EPDM Roof Replacement	0.00	0.00	0.0	781.13	0.0	1
Control Room Upgrades 02 & 13	0.00	0.00	0.0	1,570.32	0.0	1
<b>SUBTOTAL EXPENDITURES</b>	<b>2,620,000.00</b>	<b>6,671.44</b>	<b>0.3</b>	<b>652,955.71</b>	<b>24.9</b>	
Allocation of 26.8% of Bond Payment	813,816.00	723,164.36	88.9	828,587.93	101.8	
<b>TOTAL EXPENDITURES</b>	<b>3,433,816.00</b>	<b>729,835.80</b>	<b>21.3</b>	<b>1,481,543.64</b>	<b>43.1</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 FY22
- (6) Project cancelled

\*Vehicle Replacement - Unit was budgeted for and expected to be received in FY21; however, the unit was not physically delivered or invoiced until FY22.

\*\*Facilities Security System - Project is now complete, was originally budgeted for FY21.

\*\*\*Accounting Software Upgrade - Addition of Document Management Module

TAHOE-TRUCKEE SANITATION AGENCY  
 COMBINED CASH STATEMENT  
 JUNE 30, 2022

UPDATED DOCUMENT AS OF BOD  
 MEETING 07/20/2022. RC FOR CS.

COMBINED CASH ACCOUNTS

CASH - US BANK CHECKING	255,172.49
CASH - USB SERVICE CHARGE	36,570.13
CASH - US BANK TAX REV	111,867.57
CASH - US BANK WWCRF	368,822.04
CASH - WELLS FARGO PAYROLL	729,671.31
CASH - WELLS FARGO INVESTMENTS	0.00
CASH - PETTY CASH	600.00
CASH - L.A.I.F.	39,017,479.58
TOTAL COMBINED CASH	<u>40,520,183.12</u>
CASH ALLOCATED TO OTHER FUNDS	<u>(40,520,183.12)</u>
TOTAL UNALLOCATED CASH	0.00

FUND	CASH ALLOCATION RECONCILIATION	June 30, 2022	June 30, 2021	Amount of Change	% of Change
02	ALLOCATION TO WASTEWATER CAPITAL RESERVE FUND	16,996,709.84	21,324,016.12	(4,327,306.28)	(20.29)
06	ALLOCATION TO R.R. & UPGRADE FUND	8,429,446.99	9,672,261.37	(1,242,814.38)	(12.85)
07	ALLOCATION TO EMERGENCY & CONTINGENCY FUND	7,284,839.62	7,264,702.90	20,136.72	0.28
10	ALLOCATION TO GENERAL FUND	<u>7,809,186.67</u>	<u>4,731,924.86</u>	<u>3,077,261.81</u>	<u>65.03</u>
	TOTAL ALLOCATION TO OTHER FUNDS	<u>40,520,183.12</u>	<u>42,992,905.25</u>	<u>(2,472,722.13)</u>	<u>(5.75)</u>
	ALLOCATIONS FROM COMBINED CASH	<u>(40,520,183.12)</u>	<u>(42,992,905.25)</u>		
	ZERO PROOF IF ALLOCATIONS BALANCE	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 05, 2022

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

---

TAHOE TRUCKEE SANITATION AGENCY

TREASURER  
13720 BUTTERFIELD DRIVE  
TRUCKEE, CA 96161

[Tran Type Definitions](#)

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

June 2022 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>
6/9/2022	6/9/2022	RW	1705874	1666174	MICHELLE MACKEY	-200,000.00
6/16/2022	6/16/2022	RW	1706208	1666512	MICHELLE MACKEY	-300,000.00
6/22/2022	6/22/2022	RW	1706434	1666736	MICHELLE MACKEY	-3,000,000.00
6/27/2022	6/27/2022	RW	1706677	1666988	MICHELLE MACKEY	-400,000.00

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	42,917,479.58
Total Withdrawal:	-3,900,000.00	Ending Balance:	39,017,479.58



[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	19.311272	662,665.614	\$12,796,915.95
<b>Total</b>			<b>\$12,796,915.95</b>

[Download to Excel](#)



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-3  
**Subject:** Approval of Resolution No. 8-2022 to adopt report on delinquent charges and authorize their collection on the county tax roll.

---

### Background

T-TSA has imposed and billed charges for the July 1, 2021, to June 30, 2022, fiscal year, and some unpaid charges are now delinquent. Resolution No. 8-2022 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 13, 2022:

• County of Placer:	\$ 9,160.56
• County of Nevada:	\$ 934.06
<b>Total Delinquent Charges:</b>	<b>\$10,094.62</b>

### Attachments

Resolution No. 8-2022 and report of delinquent charges for Placer and Nevada Counties as of July 13, 2022. 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. 8-2022 to adopt a report on delinquent sewer service charges and authorize their collection on the tax roll.

### Review Tracking

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

Approved By: *Richard Pallante*  
Richard Pallante  
Interim General Manager

## **RESOLUTION NO. 8-2022**

### **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, 2021 to June 30, 2022 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 17, 2022, 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 20, 2022, at 9:00 AM, which will be conducted via Zoom teleconference due to COVID-19 concerns, 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 17, 2022.
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, 2021 through June 30, 2022, 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 20<sup>th</sup> day of July 2022, at Truckee, California, by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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

Attest:

\_\_\_\_\_  
Richard Pallante, Interim General Manager  
TAHOE-TRUCKEE SANITATION AGENCY



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-4  
**Subject:** Approval of Resolution No. 9-2022 to adopt report on delinquent charges and authorize their collection on the Nevada County tax roll.

---

### Background

Resolution 9-2022 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 \$934.06.

### Attachments

Resolution No. 9-2022

### Recommendation

Management and staff recommend approval of Resolution No. 9-2022 to reference the standard form tax collection services contract with the County of Nevada.

### Review Tracking

Submitted By: Crystal Sublet  
Crystal Sublet  
Finance and Administrative Manager

Approved By: Richard Pallante  
Richard Pallante  
Interim General Manager

**RESOLUTION NO. 9-2022**

**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.

PASSED AND ADOPTED by the Board of Directors of Tahoe-Truckee Sanitation Agency this 20<sup>th</sup> day of July 2022, at Truckee, California, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

Attest:

\_\_\_\_\_  
Richard Pallante, Interim General Manager  
TAHOE-TRUCKEE SANITATION AGENCY

**Tahoe-Truckee Sanitation Agency Delinquent Tax Roll Listing by County**  
Nevada County for July 1, 2021 to June 30, 2022

APN #	Amount:
019870026000	\$170.60
019980075000	\$175.52
019980076000	\$175.52
019980077000	\$234.03
045290010000	\$178.40
Total	\$934.06



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VI-5  
**Subject:** Approval of Resolution No. 10-2022 to adopt report on delinquent charges and authorize their collection on the Placer County tax roll.

---

### Background

Resolution No. 10-2022 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 \$9,160.56.

### Attachments

Resolution No. 10-2022.

### Recommendation

Management and staff recommend approval of Resolution No. 10-2022 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  
Interim General Manager



**RESOLUTION NO. 10-2022**

**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 XIIC and XIID 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 20<sup>th</sup> day of July 2022, at Truckee, California, by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

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

Attest:

---

Richard Pallante, Interim General Manager  
TAHOE-TRUCKEE SANITATION AGENCY

**Tahoe-Truckee Sanitation Agency Delinquent Tax Roll Listing by County**  
Placer County for July 1, 2021 to June 30, 2022

<u>APN #</u>	<u>Amount:</u>
090126037000	\$369.62
090192002000	\$633.60
096290066000	\$6,488.94
107020017000	\$245.06
107040028000	\$115.44
107180001000	\$85.30
109280024000	\$170.60
118010002000	\$767.68
118020035000	\$284.33
<b>Total</b>	<b>\$9,160.56</b>



## TAHOE-TRUCKEE SANITATION AGENCY

### MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Roshelle Chavez, Executive Assistant/Board Clerk  
**Item:** VII-1  
**Subject:** Report from the June 15, and June 20, 2022 closed session meetings

---

#### **Background**

At the conclusion of the closed session discussions at the June 15, 2022 and June 20, 2022 closed session meetings, the meetings were adjourned without providing a report from closed sessions.

#### **Fiscal Impact**

None.

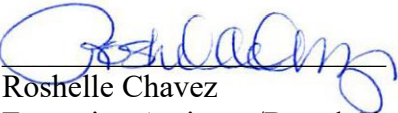
#### **Attachments**


None.

#### **Recommendation**

Management recommends a report from the June 15, 2022 and June 20, 2022 closed session meetings

#### **Review Tracking**

Submitted By:   
Roshelle Chavez  
Executive Assistant/Board Clerk

Approved By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Roshelle Chavez, Executive Assistant/Board Clerk  
**Item:** VII-2  
**Subject:** Approval of the minutes of the regular Board meeting on June 15, 2022, the special Board meetings on June 20 and June 23, 2022

---

### Background

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

### Fiscal Impact

None.

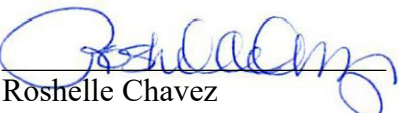
### Attachments


1. Minutes of the regular Board meeting on June 15, 2022.
2. Minutes of the special Board meeting on June 20, 2022.
3. Minutes of the special Board meeting on June 23, 2022.

### Recommendation

Management and staff recommend approval of the minutes of the regular Board meeting on June 15, 2022 and the special Board meetings on June 20 and June 23, 2022

### Review Tracking

Submitted By:   
Roshelle Chavez  
Executive Assistant/Board Clerk

Approved By:   
Richard Pallante  
Interim General Manager

**BOARD OF DIRECTORS  
REGULAR MEETING MINUTES**

June 15, 2022

I. Call to Order:

President Wilkins called the regular meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 9:02 AM. The meeting was conducted via videoconference. Roll call and Pledge of Allegiance followed.

Directors Present:     Dan Wilkins, TCPUD  
                              Blake Tresan, TSD  
                              S. Lane Lewis, NTPUD  
                              Dale Cox, OVPSD  
                              David Smelser, ASCWD

Staff Present:         LaRue Griffin, General Manager  
                              Roshelle Chavez, Executive Assistant/Board Clerk  
                              Crystal Sublet, Finance & Administrative Manager  
                              Michael Peak, Operations Manager  
                              Jay Parker, Engineering Manager  
                              Richard Pallante, Maintenance Manager  
                              Richard P. Shanahan, Agency Counsel  
                              Monna Radulovich, Agency Special Counsel  
                              Paul Shouse, Maintenance Department  
                              Soraya Morz, Maintenance Department  
                              Michelle Mackey, Administrative Department

Public:                 Jonathan Foster, DavisFarr, CPAs  
                              Michael Johnson,  
                              Steven Gortler, Public

II. AB 361 Action.

**MOTION** by Director Lewis **SECOND** by Director Smelser to find under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed; unanimously approved.

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

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

Motion passed.

III. Public Comment.

There was no public comment. No action was taken by the Board.

IV. Consent Agenda.

1. Ratify payment of general fund warrants.
2. Ratify approval of financial statements.

**MOTION** by Director Cox **SECOND** by Director Smelser to approve the consent agenda; unanimously approved.

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

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

Motion passed.

V. Regular Agenda.

1. Report from May 18, 2022 and June 7, 2022 closed session meeting.

Mr. Griffin stated there was nothing to report from the May 18, 2022 and June 7, 2022 closed session meetings.

No action was taken by the Board.

2. Approval of the minutes of the regular Board meeting on May 18, 2022 and special Board meeting on June 7, 2022.

**MOTION** by Director Lewis **SECOND** by Director Tresan to approve the minutes of the regular Board meeting on May 18, 2022; unanimously approved.

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

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

Motion passed.

3. Public hearing for public comment related to the Board's consideration of adopting a resolution of the Board adopting 2022-2023 tax roll billing report and approving billing and collection of charges on county tax roll.

President Wilkins opened the public hearing. There was no public comment. President Wilkins closed the public hearing. No action was taken by the Board.

4. Approval of Resolution No. 2-2022 adopting 2022-2023 tax roll billing report and approving billing and collection charges on the County of Placer tax roll.
5. Approval of Resolution No. 3-2022 adopting 2022-2023 tax roll billing report and approving billing and collection of charges on the County of Nevada tax roll.
6. Approval of Resolution No. 4-2022 adopting 2022-2023 tax roll billing report and approving billing and collection of charges on the El Dorado County tax roll.

**MOTION** by Director Cox **SECOND** by Director Smelser to approve Agenda items V-4 through V-6 (V-4 Resolution No. 2-2022 adopting 2022-2023 tax roll billing report and approving billing and collection charges on the County of Placer tax roll; V-5 Resolution No. 3-2023 adopting 2022-2023 tax roll billing report and approving billing and collection of charges on the County of Nevada tax roll; and V-6 Resolution No. 4-2022 adopting 2022-2023 tax roll billing report and approving billing and collection of charges on the County tax roll); unanimously approved.

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

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

Motion passed.

7. Presentation of the annual financial audit for fiscal year 2020-2021.

Mr. Jonathan Foster of Davis Farr CPA presented the Agency annual financial audit for fiscal year 2020-2021 to the Board of Directors for their review and consideration. There were questions, answers, and discussion.



8. Approval to receive and file the annual financial audit for fiscal year 2020-2021.

**MOTION** by Director Lewis **SECOND** by Director Tresan to approve to receive and file the annual financial audit for fiscal year 2020-2021; unanimously approved.

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

AYES: Directors Tresan, Lewis, Cox, Smelser, and President Wilkins.

NOES: None

ABSENT: None

ABSTAIN: None

Motion passed.

9. Approval of Agency Fund Policy.

**MOTION** by Director Smelser **SECOND** by Director Tresan. to approve the Agency Fund Policy; unanimously approved.

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

AYES: Directors Tresan, Lewis, Cox, Smelser, and President Wilkins.

NOES: None

ABSENT: None

ABSTAIN: None

Motion passed.

10. Approval of the Annual Budget for fiscal year 2022-2023

**MOTION** by Director Lewis **SECOND** by Director Tresan to approve the Annual Budget for fiscal year 2022-2023; unanimously approved.

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

AYES: Directors Tresan, Lewis, Cox, Smelser, and President Wilkins.

NOES: None

ABSENT: None

ABSTAIN: None

Motion passed.

11. Approval to transfer surplus monies from the Emergency and Contingency Reserve Fund in excess of the \$4 million target balance to the General Fund.

**MOTION** by Director Tresan **SECOND** by Director Lewis to approve the transfer of surplus monies from the Emergency and Contingency Reserve Fund in excess of the \$4 million target balance to the General Fund; unanimously approved.

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

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

Motion passed.

12. Approval of Resolution No. 5-2022 to revise the Wastewater Capital Reserve Fund budget and making related findings.

**MOTION** by Director Lewis **SECOND** by Director Smelser to approve Resolution No. 5-2022 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, Lewis, Cox, Smelser, and President Wilkins.  
NOES: None  
ABSENT: None  
ABSTAIN: None

Motion passed.

13. Approval of Resolution No. 6-2022 to establish appropriations limits for fiscal year 2022-2023.

14. Approval of Resolution No. 7-2022 reaffirming policies and procedures for providing priority service to affordable housing projects.

**MOTION** by Director Lewis **SECOND** by Director Cox to approve Agenda items V-13 and V-14 (Resolution No. 6-2022 to establish appropriations limits for fiscal year 2022-2023; and Resolution No. 7-2022 reaffirming policies and procedures for providing priority service to affordable housing projects); unanimously approved.

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

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

Motion passed.

15. Presentation of the SCADA/IT Master Plan.

Mr. Michael Johnson with Jacobs Engineering (CH2M Hill) presented the SCADA/IT Master Plan to the directors for their review and consideration. There were questions, answers, and discussion.

16. Approval to receive and file the SCADA/IT Master Plan.

**MOTION** by Director Smelser **SECOND** by Director Tresan to approve to receive and file the SCADA/IT Master Plan; unanimously approved.

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

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

Motion passed.

17. Approval to purchase the portable multi-purpose welder.

**MOTION** by Director Cox **SECOND** by Director Lewis to approve purchase of the portable multi-purpose welder from JW Welding Supplies and Tools in the amount of \$20,143.14; unanimously approved.

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

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

Motion passed.

18. Approval to enter into an agreement to procure ferric chloride.

**MOTION** by Director Lewis **SECOND** by Director Cox to approve entering into an agreement to procure ferric chloride from Kemira Chemical Company; unanimously approved.

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

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

Motion passed.

19. Discussion of in-person Board of Directors meeting.

The Board of Directors requested the July 2022 regular Board of Directors meeting to be held via videoconference per AB 361.

VI. Management Team Reports.

1. Department Reports.

Mr. Peak provided an update on current and past projects for the operations department.

Mr. Pallante provided an update on current and past projects for the maintenance department.

Mr. Parker provided an update on current and past projects for the engineering department.

Mrs. Sublet provided an update on current and past projects for the administration department.

No action was taken by the Board.

2. General Manager Report.

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

There was no action taken by the Board.

VII. Board of Directors Comment.

Director Cox inquired on the status of the front entry area/curbside improvement project, to which Mr. Pallante stated he was in contact with the contractor and they would be starting up the project again soon.

Director Tresan thanked staff for participating in Truckee Day.

The Board went into closed session with legal counsel and Mr. Griffin at 11:42 AM.

VIII. Closed Session.

1. Closed session conference with legal counsel for existing litigation (Government Code section 54956.9(d)(1)) – Fay v. Tahoe-Truckee Sanitation Agency.
2. Closed session for public employee performance evaluation of the General Manager.

IX. Adjournment.

There being no further business, the meeting was adjourned at 12:35 PM.

Roshelle Chavez  
Executive Assistant/Board Clerk

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

**BOARD OF DIRECTORS  
SPECIAL MEETING MINUTES**

June 20, 2022

I. Call to Order:

President Wilkins called the special meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 2:04 PM. The meeting was conducted via videoconference. Roll call followed.

Directors Present:     Dan Wilkins, TCPUD  
                              Blake Tresan, TSD  
                              S. Lane Lewis, NTPUD  
                              Dale Cox, OVPSD  
                              David Smelser, ASCWD

Staff Present:         LaRue Griffin, General Manager  
                              Roshelle Chavez, Executive Assistant/Board Clerk  
                              Richard P. Shanahan, Agency Counsel

Public Present:        Pippin Mader, Public  
                              Jane Davis, Public

II. AB 361 Action.

**MOTION** by Director Lewis **SECOND** by Director Cox to find under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed; unanimously approved.

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

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

Motion passed.

III. Public Comment.

There was no public comment. No action was taken by the Board.

The Board went into closed session with legal counsel and Mr. Griffin at 2:06 PM.

IV. Closed Session.

1. Closed session for public employee performance evaluation of the General Manager.

V. Adjournment.

There being no further business, the meeting was adjourned at 3:52 PM.

Roshelle Chavez  
Executive Assistant/Board Clerk

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

**BOARD OF DIRECTORS  
SPECIAL MEETING MINUTES**

June 23, 2022

I. Call to Order:

President Wilkins called the special meeting of the Tahoe-Truckee Sanitation Agency Board of Directors to order at 2:01 PM. Roll call and Pledge of Allegiance followed.

Directors Present:     Dan Wilkins, TCPUD  
                              Blake Tresan, TSD  
                              S. Lane Lewis, NTPUD  
                              Dale Cox, OVPSD  
                              David Smelser, ASCWD

Directors Absent:     David Smelser, ASCWD

Staff Present:         Roshelle Chavez, Executive Assistant/Board Clerk  
                              Richard Pallante, Maintenance Department Manager  
                              Michael Peak, Operations Department Manager  
                              Crystal Sublet, Finance & Administrative Manager  
                              Vicky Lufrano, Human Resources Administrator  
                              Richard P. Shanahan, Agency Counsel  
                              Andrew J. Ramos, Agency Counsel  
                              Luke Swann, Maintenance Department  
                              Michelle Mackey, Administrative Department  
                              Celeste Graves, Administrative Department  
                              Dawn Davis, Administrative Department  
                              Angelina Henson, Administrative Department  
                              Kayle Ohle, Administrative Department

II. AB 361 Action.

**MOTION** by Director Lewis **SECOND** by Director Cox to find under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

III. Public Comment.

Mrs. Chavez stated that public comment was received and had previously been submitted to the Board for their consideration. No action was taken by the Board.

The Board went into closed session with legal counsel and Mr. Griffin at 2:04 PM.

IV. Closed Session.

1. Closed session for public employee performance evaluation of the General Manager.

The Board returned to open session at 5:13 PM.

V. Report of Closed Session.

Director Wilkins stated that there was no reportable action from Closed Session. No action was taken by the Board.

VI. Regular Agenda.

1. Approval of resignation/separation agreement with General Manager LaRue Griffin.

President Wilkins stated that he would entertain a motion from the Board to place Mr. Griffin on paid administrative leave effective immediately. Additionally, President Wilkins requested approval from the Board to provide direction to Agency legal counsel to prepare a resignation, release and separation agreement.

**MOTION** by Director Cox **SECOND** by Director Tresan to approve placing Mr. Griffin on paid administrative leave effective immediately; and for Agency legal counsel to prepare a resignation, release and separation agreement for Mr. Griffin; unanimously approved.

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

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

Motion passed.

President Wilkins questioned legal counsel, Mr. Andrew Ramos, when the Board could expect a final agreement. Mr. Ramos stated that it could be at least a week. At that time, the agreement will be brought before the Board for approval.



2. Appointment of interim General Manager and related approval of salary schedule change.

President Wilkins stated that the Board of Directors had chosen to appoint Richard Pallante as Interim General Manager, who will be given a temporary salary increase to Step 2 of the General Manager pay scale.

**MOTION** by Director Lewis and **SECOND** by Director Cox to appoint Mr. Pallante as Interim General Manager at Step 2 of the General Manager salary schedule effective June 24, 2022; unanimously approved.

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

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

Motion passed.

President Wilkins also requested that Agency Counsel work together with Mr. Lufrano, Agency Human Resources Administrator, to prepare an Interim Assistant General Manager salary scale. Once completed, the Board would then consider Michael Peak for the Assistant Interim General Manager role and set that appointment at a later date.

President Wilkins stated that there would likely be another special meeting with the Board of directors within the coming days to take further action on these items and bring them to finalization.

VII. Adjournment.

There being no further business, the meeting was adjourned at 5:19 PM.

Roshelle Chavez  
Executive Assistant/Board Clerk

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



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** VII-3  
**Subject:** Consider approval of Resignation and Release Agreement with LaRue Griffin

---

### Background

The Agency's General Manager recently resigned, therefore, the Board of Directors shall consider approving the Resignation and Release Agreement with LaRue Griffin.

### Fiscal Impact

Dependent upon the chosen process.

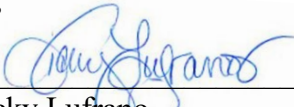
### Attachments


None.

### Recommendation

Management and staff recommend approving Resignation and Release Agreement with LaRue Griffin.

### Review Tracking

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** VII-4  
**Subject:** Discussion and Approval of Process for Recruitment of General Manager

---

### Background

The Agency's General Manager recently resigned, and an Interim General Manager has been appointed. In anticipation of searching for, and hiring a permanent General Manager, consideration should be given to the recruitment process.

Possibilities for recruiting may include utilizing the services of an outside consultant, running an in-house recruitment, or a hybrid recruitment which includes the use of an outside consultant for certain parts of the process, and utilizing internal staff for other parts of the process.

Prior to beginning the recruitment, consideration should be given to defining certain criteria, including desired qualifications of the future General Manager. Additionally, the current job description should be reviewed to ensure accuracy.

### Fiscal Impact

Dependent upon the chosen process.


### Attachments


General Manager classification description.

### Recommendation

Management and staff recommend direction related to the recruitment process for the General Manager position.

### Review Tracking

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
Interim General Manager

**TAHOE-TRUCKEE SANITATION AGENCY**  
**Class Specification**

**Job Title: General Manager**

**FLSA Status: EXEMPT**

**Revised as of: 12/2019**

**DEFINITION**

Plans, organizes, directs and reviews the overall activities and operations of the Tahoe-Truckee Sanitation Agency; advises and assists the Board of Directors; represents the Agency's goals and interests locally, regionally and at the State and Federal levels; provides leadership to the organization; and coordinates activities with outside agencies and the community.

**DISTINGUISHING CHARACTERISTICS**

The General Manager's duties are administrative/managerial and highly complex in nature, involving highly technical functions. The incumbent is responsible for representing and implementing the Board's policies and programs with employees, community organizations and the general public.

**SUPERVISION RECEIVED AND EXERCISED**

The General Manager reports to, and receives policy direction from the Board of Directors. Responsibilities include management authority over a large and diverse group of management, supervisory, professional, technical, and support positions whose incumbents perform the full range of administrative and operations activities for the Agency.

**EXAMPLES OF DUTIES:** *the duties specified below are representative of the range of duties assigned to this class and are not intended to be an inclusive list.*

- Develops, plans and implements Agency goals and objectives; develops and administers policies and procedures.
- Coordinates Agency activities between departments and with outside agencies and organizations; provides staff assistance to the Board of Director's; prepares and presents staff reports and other necessary correspondence.
- Directs, oversees and participates in the development of Agency-wide work plans; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.
- Directs the development and administration of the Agency's budget; directs the forecast of additional funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments as necessary.

## **JOB TITLE: General Manager**

- Prepares and submits to the Board of Directors the annual reports of financial, administrative, and operational activities; keeps the Board of Directors advised of financial conditions, program progress, regulatory issues, and the present and future needs of the Agency.
- Selects, trains, motivates and evaluates personnel; provides or coordinates staff training; conducts performance evaluations; implements discipline procedures; maintains discipline and high standards necessary for the efficient and professional operation of the Agency.
- Monitors and provides direction, as needed, for media and public relations; ensures the Agency's interests are represented with customers, stakeholders, governmental agencies, the financial community and the public.
- Coordinates with outside counsel on legal issues affecting the Agency.
- Represents the Agency to outside groups and organizations; participates in outside community and professional groups and committees; provides technical assistance as necessary.
- Researches and prepares technical and administrative reports and studies; prepares written correspondence as necessary.
- Represents the Agency with dignity, integrity, and the spirit of cooperation in all relations with staff and the public.
- Builds and maintains positive working relationships with co-workers, other Agency employees and the public using principles of good customer service.
- Performs related duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Principles and practices of modern and highly complex public utility administration, departments, organization, and service.
- Principles and practices of effective public relations and interrelationships with community groups, local, regional, State and Federal agencies, and the public.
- Principles and practices of leadership, motivation, team building and conflict resolution.
- Pertinent local, State and Federal laws, rules and regulations.
- Organizational and management practices as applied to the analysis and evaluation of programs.
- Principles and practices of organization, administration and personnel management.
- Principles and practices of budget preparation and administration.
- Modern office practices, methods, and computer equipment including relevant software programs.
- Operation of office equipment including personal computers, fax machines, copiers, printers, telephones, voicemail and e-mail systems, etc.

## **JOB TITLE: General Manager**

- Oral and written communication skills; business English including vocabulary, spelling, and correct grammatical usage and punctuation.
- Principles and practices of safety and emergency procedures.
- Principles and practices of customer service.

### **Ability to:**

- Plan, direct and control the administration and operations of the Agency.
- On a continuous basis, know and understand requirements and all essential aspects of the job; access, review, analyze and interpret a wide variety of reports, technical data and budget documents; know and understand laws, regulations, rules and codes related to area of assignment; observe performance and review and evaluate staff; problem solve Agency related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer Agency budgets.
- Develop and implement Agency policies and procedures.
- Supervise, train and evaluate assigned personnel.
- Gain cooperation through discussion and persuasion.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Interpret and apply local, regional, State and Federal and Agency policies, procedures, rules and regulations.
- Understand and carry out oral and written instructions, and prioritize workload to meet deadlines.
- Read, write and comprehend the English language at a level necessary for effective job performance, exercising correct English usage, vocabulary, spelling, grammar and punctuation.
- Communicate effectively, tactfully and positively in both oral and written form.
- Operate and use modern office equipment and technology, including computers and applicable software.
- Maintain regular attendance and adhere to prescribed work schedule to conduct job responsibilities.
- Utilize appropriate safety procedures and practices for assigned duties.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Contribute effectively to the accomplishment of Agency goals, objectives and activities.

### **Experience and Education:**

Any combination of experience and training that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

## **JOB TITLE: General Manager**

### **Experience:**

Ten years of administrative and management experience that involved planning, organizing, implementing, and supervising varied programs, preferably within a public agency.

### **Education:**

Equivalent to a Bachelor's degree from an accredited college or university with major course work in engineering, business administration, public administration, or a related field.

### **SPECIAL QUALIFICATIONS**

#### **License and Certificate:**

Possession of a valid California or Nevada Class C Driver License is required.

### **PHYSICAL REQUIREMENTS**

On a continuous basis, remain stationary at desk and in meetings for long periods of time; intermittently move, traverse and position self while performing duties; access equipment surrounding desk; activate, use and operate a computer and other office equipment; use telephone; communicate through written means; and move or transport weight of 20 pounds or less.

### **WORKING/ENVIRONMENTAL CONDITIONS**

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. Some duties expose the incumbent to outdoor conditions and to all weather conditions. Possible exposure to chemicals (dust, gases, liquids, solids, fumes), odors and noise. Position requires work both during and outside of normal office hours, including occasional weekend work, and the ability to travel.



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** VII-5  
**Subject:** Approval of Classification Descriptions, Salary Schedule, and Organizational Chart

---

### Background

The Board of Director's recently requested one (1) full-time equivalent (FTE) position to include an Assistant General Manager to be filled on an Interim basis. The addition in number of FTE's will help with the transition of recruiting for a permanent General Manager and future succession planning.

In order to accurately reflect and account for full-time equivalent (FTE) staffing, the organizational chart has been updated. Additionally, a salary has been assigned to the Assistant General Manager position, which necessitates an updated Salary Schedule.

Attached is the draft Classification Description for the Assistant General Manager, the updated Organizational Chart, and updated Hourly Salary Schedule, with an effective date of July 31, 2022.

Per previous direction provided by the Board of Director's, it is understood that an internal employee may be temporarily promoted on an interim basis, to fill the Assistant General Manager (AGM) position. Any temporarily vacated position will not be filled at this time. Should there be a need in the future to fill the Assistant General Manager position in a permanent capacity, further direction will be provided by the Board of Director's to the General Manager.

### Fiscal Impact

Salary and benefits cost for additional full-time equivalent (FTE) employee.


### Attachments


- Classification Description for Assistant General Manager
- Organizational Chart
- Salary Schedule

### Recommendation

Management and staff recommend approval of the Assistant General Manager Classification Description, Organizational Chart, and Salary Schedule to be effective July 31, 2022.

### Review Tracking

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
Interim General Manager



**TAHOE-TRUCKEE SANITATION AGENCY**  
**Class Specification**

**Job Title: Assistant General Manager**

FLSA Status: EXEMPT

Revised as of: **07/2022**

**DEFINITION**

Plans, organizes, directs and reviews the overall activities and operations of the Tahoe-Truckee Sanitation Agency; assists the General Manager; assists in overseeing the operations and management of the Agency.

**DISTINGUISHING CHARACTERISTICS**

The Assistant General Manager's duties are administrative/managerial/operational and highly complex in nature, involving highly technical functions. The incumbent is responsible for supporting the General Manager's direction with employees, community organizations and the general public.

**SUPERVISION RECEIVED AND EXERCISED**

The Assistant General Manager reports to, and receives direction from the General Manager. Responsibilities include management authority over a large and diverse group of management, supervisory, professional, technical, and support positions whose incumbents perform the full range of administrative and operations activities for the Agency.

**EXAMPLES OF DUTIES:** *the duties specified below are representative of the range of duties assigned to this class and are not intended to be an inclusive list.*

- Develops, plans and implements Agency goals and objectives; develops and administers policies and procedures.
- Coordinates Agency activities between departments and with outside agencies and organizations; provides staff assistance to the General Manager; prepares and presents staff reports and other necessary correspondence.
- Directs, oversees and participates in the development of Agency-wide and departmental work plans; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.
- Assists with Directing the development and administration of the Agency's budget; assists with directing the forecast of additional funds needed for staffing, equipment, materials and supplies; assists with monitoring and approving expenditures; assists with implementing mid-year adjustments as necessary.

## **JOB TITLE: Assistant General Manager**

- Selects, trains, motivates and evaluates personnel; provides or coordinates staff training; conducts performance evaluations; implements discipline procedures; maintains discipline and high standards necessary for the efficient and professional operation of the Agency.
- Assists with monitoring and provides direction, as needed, for media and public relations; ensures the Agency's interests are represented with customers, stakeholders, governmental agencies, the financial community and the public.
- Represents the Agency to outside groups and organizations; participates in outside community and professional groups and committees; provides technical assistance as necessary.
- Researches and prepares technical and administrative reports and studies; prepares written correspondence as necessary.
- Represents the Agency with dignity, integrity, and the spirit of cooperation in all relations with staff and the public.
- Builds and maintains positive working relationships with co-workers, other Agency employees and the public using principles of good customer service.
- Performs related duties as assigned.

### **QUALIFICATIONS**

#### **Knowledge of:**

- Principles and practices of modern and highly complex public utility administration, departments, organization, and service.
- Principles and practices of effective public relations and interrelationships with community groups, local, regional, State and Federal agencies, and the public.
- Principles and practices of leadership, motivation, team building and conflict resolution.
- Pertinent local, State and Federal laws, rules and regulations.
- Organizational and management practices as applied to the analysis and evaluation of programs.
- Principles and practices of organization, administration and personnel management.
- Principles and practices of budget preparation and administration.
- Modern office practices, methods, and computer equipment including relevant software programs.
- Operation of office equipment including personal computers, fax machines, copiers, printers, telephones, voicemail and e-mail systems, etc.
- Oral and written communication skills; business English including vocabulary, spelling, and correct grammatical usage and punctuation.
- Principles and practices of safety and emergency procedures.
- Principles and practices of customer service.

## **JOB TITLE: Assistant General Manager**

### **Ability to:**

- Plan, direct and control the administration and operations of the Department/Agency.
- On a continuous basis, know and understand requirements and all essential aspects of the job; access, review, analyze and interpret a wide variety of reports, technical data and budget documents; know and understand laws, regulations, rules and codes related to area of assignment; observe performance and review and evaluate staff; problem solve Agency related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer Department/Agency budgets.
- Develop and implement Department/Agency policies and procedures.
- Supervise, train and evaluate assigned personnel.
- Gain cooperation through discussion and persuasion.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Interpret and apply local, regional, State and Federal and Agency policies, procedures, rules and regulations.
- Understand and carry out oral and written instructions, and prioritize workload to meet deadlines.
- Read, write and comprehend the English language at a level necessary for effective job performance, exercising correct English usage, vocabulary, spelling, grammar and punctuation.
- Communicate effectively, tactfully and positively in both oral and written form.
- Operate and use modern office equipment and technology, including computers and applicable software.
- Maintain regular attendance and adhere to prescribed work schedule to conduct job responsibilities.
- Utilize appropriate safety procedures and practices for assigned duties.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Contribute effectively to the accomplishment of Agency goals, objectives and activities.

### **Experience and Education:**

Any combination of experience and training that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

### **Experience:**

Ten years of supervisory, administrative and management experience that involved planning, organizing, implementing, and supervising varied programs, preferably within a public agency.

## **JOB TITLE: Assistant General Manager**

### **Education:**

Equivalent to a Bachelor's degree from an accredited college or university with major course work in engineering, business administration, public administration, or a related field. Additional experience may substitute for the required education. Equivalence would typically be two years of additional experience for one year of education.

### **SPECIAL QUALIFICATIONS**

#### **License and Certificate:**

Possession of a valid California or Nevada Class C Driver License is required.

### **PHYSICAL REQUIREMENTS**

On a continuous basis, remain stationary at desk and in meetings for long periods of time; intermittently move, traverse and position self while performing duties; access equipment surrounding desk; activate, use and operate a computer and other office equipment; use telephone; communicate through written means; and move or transport weight of 20 pounds or less.

Ability to wear a self-contained breathing apparatus and air purifying respirator.

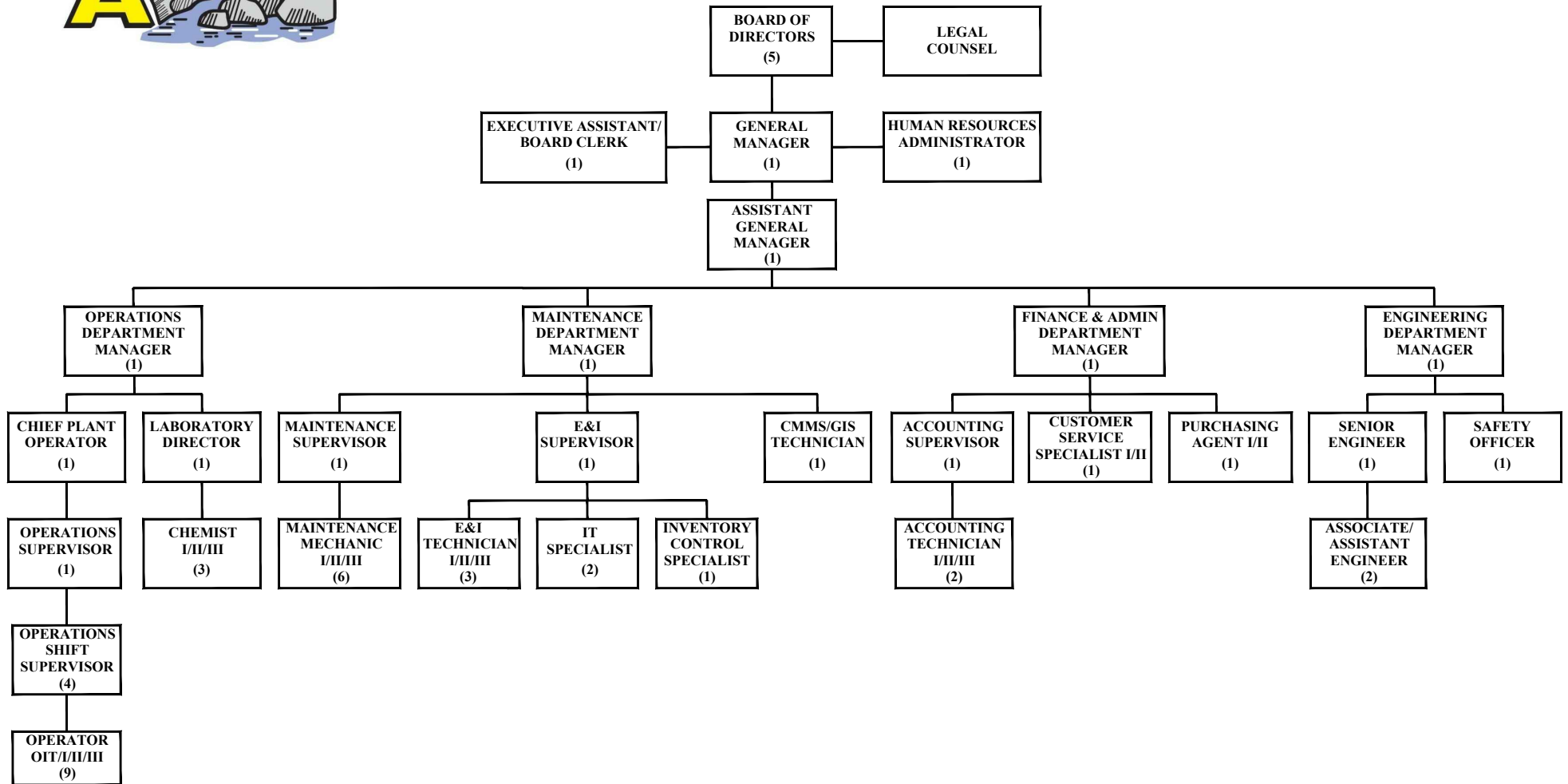
### **WORKING/ENVIRONMENTAL CONDITIONS**

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. Some duties expose the incumbent to outdoor conditions and to all weather conditions. Possible exposure to chemicals (dust, gases, liquids, solids, fumes), odors and noise. Position requires work both during and outside of normal office hours, including occasional weekend work, and the ability to travel.



# TAHOE-TRUCKEE SANITATION AGENCY ORGANIZATIONAL CHART

Approved and Adopted by Board of Directors: July 20, 2021



Note: (#) identifies quantity of Full-Time Equivalent (FTE) positions approved per classification

Effective Date: July 31, 2022

Approval Signature: \_\_\_\_\_

**Tahoe-Truckee Sanitation Agency**  
**Salary Schedule**  
**FY 2022-2023 Hourly Salary Schedule**  
**Approved and Adopted by Board of Directors: July 20, 2022**

Job Classification		Group	1	2	3	4	5	6	7
Administration	Accounting Supervisor	A	48.6000	49.8404	51.0981	52.3788	53.6885	55.0327	56.4058
	Accounting Supervisor	B	34.2044	35.9139	37.7068	39.5956	41.5741	43.6551	
	Accounting Technician I	B	25.3556	26.6234	27.9552	29.3574	30.8237	32.3667	
	Accounting Technician II	A	42.0462	44.1519	46.3731	48.6981	51.1327		
	Accounting Technician II	B	28.0192	29.4214	30.8877	32.4308	34.0571	35.7603	
	Customer Service Specialist I	B	25.3556	26.6234	27.9552	29.3574	30.8237	32.3667	
	Customer Service Specialist II	A	38.1288	40.0385	42.0462	44.1519	46.3731		
	Customer Service Specialist II	B	28.0192	29.4214	30.8877	32.4308	34.0571	35.7603	
	Finance and Administrative Department Manager *	B	67.7366	71.1234	74.6796	78.4135	82.3343	86.4509	
	Purchasing Agent I	B	25.3556	26.6234	27.9552	29.3574	30.8237	32.3667	
	Purchasing Agent II	B	28.0192	29.4214	30.8877	32.4308	34.0571	35.7603	
Engineering	Assistant Engineer	B	47.2984	49.6674	52.1517	54.7577	57.4917	60.3667	
	Associate Engineer	B	52.2605	54.8729	57.6198	60.5011	63.5232	66.6991	
	Engineering Department Manager *	B	72.9996	76.6493	80.4782	84.5056	88.7315	93.1688	
	Safety Officer	B	48.4957	50.9224	53.4643	56.1407	58.9452	61.8905	
	Senior Engineer *	B	60.6995	63.7346	66.9168	70.2656	73.7808	77.4688	
Maintenance	CMMS/GIS Technician	B	34.5465	36.2739	38.0876	39.9920	41.9916	44.0911	
	Electrical and Instrumentation Supervisor	B	54.9369	57.6838	60.5651	63.5937	66.7760	70.1118	
	Electrical and Instrumentation Technician I	B	36.8615	38.7056	40.6393	42.6690	44.8076	47.0422	
	Electrical and Instrumentation Technician II	B	40.7289	42.7651	44.9037	47.1446	49.5073	51.9788	
	Electrical and Instrumentation Technician III	B	44.9997	47.2471	49.6098	52.0941	54.7000	57.4341	
	Information Technology Specialist	B	46.1330	48.4444	50.8647	53.4067	56.0767	58.8811	
	Inventory Control Specialist	B	30.8044	32.3411	33.9611	35.6578	37.4378	39.3139	
	Maintenance Department Manager *	B	66.0652	69.3691	72.8395	76.4827	80.3053	84.3199	
	Maintenance Mechanic I	B	29.4534	30.9261	32.4692	34.0955	35.7986	37.5851	
	Maintenance Mechanic II	B	32.5396	34.1660	35.8756	37.6683	39.5508	41.5293	
	Maintenance Mechanic III	A	39.8827	40.8750	41.9077	42.9519	44.0365	45.1385	46.2692
	Maintenance Mechanic III	B	35.9524	37.7516	39.6404	41.6189	43.6999	45.8833	
Maintenance Supervisor	B	54.9369	57.6838	60.5651	63.5937	66.7760	70.1118		
Operations	Chemist I	B	30.1961	31.7008	33.2888	34.9535	36.7014	38.5392	
	Chemist II	A	42.4212	43.4827	44.5788	45.6923	46.8519	48.0173	49.2231
	Chemist II	B	33.3591	35.0303	36.7784	38.6223	40.5497	42.5793	
	Chemist III	A	46.8462	48.0173	49.2231	50.4635	51.7269	53.0192	54.3519
	Chemist III	B	36.8615	38.7056	40.6393	42.6690	44.8076	47.0422	
	Chief Plant Operator *	B	54.9369	57.6838	60.5651	63.5937	66.7760	70.1118	
	Laboratory Director *	B	54.9369	57.6838	60.5651	63.5937	66.7760	70.1118	
	Operations Department Manager *	B	66.0652	69.3691	72.8395	76.4827	80.3053	84.3199	
	Operations Shift Supervisor	B	41.7534	43.8408	46.0369	48.3356	50.7559	53.2914	
	Operations Supervisor	B	48.4957	50.9224	53.4643	56.1407	58.9452	61.8905	
	Operator I	B	29.4534	30.9261	32.4692	34.0955	35.7986	37.5851	
	Operator II	B	32.5396	34.1660	35.8756	37.6683	39.5508	41.5293	
	Operator III	A	39.8827	40.8750	41.9077	42.9519	44.0365	45.1385	46.2692
	Operator III	B	35.9524	37.7516	39.6404	41.6189	43.6999	45.8833	
Operator in Training	B	26.6554	27.9872	29.3894	30.8557	32.3987	34.0187		
GM	Assistant General Manager *	B	72.6717	76.3060	80.1235	84.1310	88.3358	92.7519	
	Executive Assistant/Board Clerk	B	40.1225	42.1286	44.2350	46.4467	48.7690	51.2075	
	General Manager *	B	93.2071	97.8685	102.7603	107.9018	113.2930	118.9597	
	Human Resources Administrator *	B	56.0446	58.8428	61.7881	64.8743	68.1206	71.5269	

\* = FLSA Exempt

Effective Date: July 31, 2022

Approval Signature: \_\_\_\_\_

Revision Date (if any): \_\_\_\_\_



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Item:** VII-6  
**Subject:** Discussion and approval of OPEB Premium Reimbursement and related resolutions

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### Background

Resolution 4-2008 – The California Employer’s Retiree Benefit Trust program (“CERBT”) Agreement and Election was approved by the Board on July 9<sup>th</sup>, 2008 authorizing the Tahoe-Truckee Sanitation Agency to join CERBT to prefund the Agency Post Employment Benefits (“OPEB”) in order to decrease Agency unfunded accrued liability for retiree health benefits.

Resolution 5-2008 – The Delegation of Authority to Request Disbursements Form from the CalPERS CERBT program was approved by the Board on July 9<sup>th</sup>, 2008 authorizing the General Manager and Administrative Secretary (by title, not name) to request disbursements from the Agency CERBT OPEB fund account on behalf of the Agency.

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

- 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) The Normal Cost (required contribution) to prefund retiree benefits shall be transferred annually to the CERBT account from the Agency Rehab Reserve Fund (which was designated for administration and overhead expense).
- 4) Agency employees designated by the Board shall request disbursements from the Account in accordance with the procedures established by the CalPERS Board of Administration.

Proposed Resolution 11-2022 for Delegation of Authority to Request Disbursements from CERBT is the CalPERS official form and has been updated to include the correct positions of Interim General Manager, General Manager, Finance and Administrative Department Manager and Accounting Department Supervisor.

Proposed Resolution 12-2022 for Authorizing Contributions to and Disbursements from the California Employees Retiree Benefit Trust (CERBT) has been updated to include the Interim General Manager, General Manager, Finance and Administrative Department Manager and Accounting Supervisor. The Agency “Actuarial Study” performed by Total Compensation Systems, Inc. reflects 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, 2021 will be used on a look back basis for the June 30, 2022 Fiscal

Year-End. Based on this information, the Agency total OPEB Liability (TOL) was \$11,742,944. The Fiduciary Net Position (FNP) was \$14,723,124 leaving the Agency with a Net OPEB Liability of (\$2,980,180). Therefore, the Agency was over-funded at the measurement date. After FYE 6/30/22 OPEB expenses the net amount also reflects an overfunded balance of (\$203,108). As required by CalPERS CERBT, this information is being reported in the CERBT Valuation packet as reconciliation of the CERBT account.

With the Agency being over-funded and management is requesting a disbursement from the CERBT account for reimbursement of a portion of fiscal year 2021/2022 retiree health insurance premiums in the amount of \$450,000.00. This disbursement to the Agency is estimated to maintain the Agency OPEB value at 100% funded for year-end June 30, 2022.

### **Fiscal Impact**

Reimbursement to the Agency from the CERBT account for \$450,000.00.

### **Attachments:**


- 1) Total Compensation Systems, Inc. Actuarial Study
- 2) CERBT Valuation Packet
- 3) Resolution 11-2022 – Delegation of Authority to Request Disbursements from CERBT
- 4) Resolution 12-2022 – Authorization of Contributions and Disbursements to and from CERBT


### **Recommendation**

Management and staff recommend:

- 1) Acceptance of the Actuarial Study
- 2) Acceptance of CERBT Valuation Packet
- 3) Approval of Resolution 11-2022
- 4) Approval of Resolution 12-2022
- 5) Approval of request for disbursement in the amount of \$450,000.00 from the CERBT fund to the Agency for reimbursement of fiscal year 2021/2022 retiree health insurance premiums.

### **Review Tracking**

Submitted By:   
Crystal Sublet  
Finance and Administrative Manager

Approved By:   
Richard Pallante  
Interim General Manager



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

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

*Date: July 6, 2022*

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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, 2021 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2022. 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, 2022 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, 2022 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, 2021 will be used on a look back basis for the June 30, 2022 Fiscal Year-End.

<b>Key Results</b>	<b>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$11,742,944	\$11,830,037
Fiduciary Net Position (FNP)	\$14,723,124	\$11,552,349
Net OPEB Liability (NOL)	(\$2,980,180)	\$277,688
Service Cost ( <i>for year following</i> )	\$250,181	\$202,623
Estimated Pay-as-you-go Amount ( <i>for year following</i> )	\$670,127	\$660,399
GASB 75 OPEB Expense ( <i>for year ending</i> )	(\$203,108)	\$328,376

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, 2021 Measurement Date for June 30, 2022 Fiscal Year-End</i>	<i>June 30, 2020 Measurement Date for June 30, 2021 Fiscal Year-End</i>
Valuation Interest Rate	6.75%	7.00%
Expected Rate of Return on Assets	6.75%	7.00%
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

# Total Compensation Systems, Inc.

## C. Summary of GASB 75 Accounting Results

### 1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 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, 2020 Measurement Date</b>	<b>\$11,830,037</b>	<b>\$11,552,349</b>	<b>\$277,688</b>
Service Cost	\$202,623	\$0	\$202,623
Interest on TOL / Return on FNP	\$812,080	\$3,175,146	(\$2,363,066)
Employer Contributions	\$0	\$672,541	(\$672,541)
Benefit Payments	(\$672,541)	(\$672,541)	\$0
Administrative Expenses	\$0	(\$4,371)	\$4,371
Experience (Gains)/Losses	(\$809,633)	\$0	(\$809,633)
Changes in Assumptions	\$380,378	\$0	\$380,378
Other	\$0	\$0	\$0
Net Change	(\$87,093)	\$3,170,775	(\$3,257,868)
<b>Actual Balance at June 30, 2021 Measurement Date</b>	<b>\$11,742,944</b>	<b>\$14,723,124</b>	<b>(\$2,980,180)</b>

### 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, 2022 Fiscal Year-End</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$245,291	(\$716,983)
Changes in assumptions	\$328,271	\$0
Differences between projected and actual return on assets	\$267,014	(\$1,912,241)
<b>Total</b>	<b>\$840,576</b>	<b>(\$2,629,224)</b>

<b>To be recognized fiscal year ending June 30:</b>	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2023	\$192,352	(\$606,023)
2024	\$192,348	(\$587,090)
2025	\$174,910	(\$587,090)
2026	\$97,532	(\$587,090)
2027	\$97,532	(\$113,763)
Thereafter	\$85,902	(\$148,168)
<b>Total</b>	<b>\$840,576</b>	<b>(\$2,629,224)</b>

## Total Compensation Systems, Inc.

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### 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, 2022</b>	<i>Expense Component</i>
Service Cost	\$202,623
Interest Cost	\$812,080
Expected Return on Assets	(\$808,511)
Administrative Expenses	\$4,371
Recognition of Experience (Gain)/Loss Deferrals	(\$68,338)
Recognition of Assumption Change Deferrals	\$52,107
Recognition of Investment (Gain)/Loss Deferrals	(\$397,440)
Employee Contributions	\$0
Changes in Benefit Terms	\$0
<b>Net OPEB Expense for fiscal year ending June 30, 2022</b>	<b>(\$203,108)</b>

### 4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2021 to June 30, 2022 minus prior contributions after the measurement date of \$672,541 should also be reflected in OPEB expense. June 30, 2022 deferred outflows should include contributions from July 1, 2021 to June 30, 2022.

### 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, 2021 Measurement Date</b>	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	(\$1,593,960)	(\$4,283,629)
Current Assumption	(\$2,980,180)	(\$2,980,180)
1% Increase in Assumption	(\$4,137,984)	(\$1,395,426)

# 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

This report is based on census data provided to us as of May, 2021. 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 is not possible to receive retiree benefits (e.g. employees who are 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>Current Year</b>	<b>Prior Year</b>
	<i>June 30, 2021 Valuation Date</i>	<i>June 30, 2019 Valuation Date</i>
	<i>June 30, 2021 Measurement Date</i>	<i>June 30, 2020 Measurement Date</i>
<b>Active Employees eligible for future benefits</b>		
Count	47	50
Average Age	44.8	43.4
Average Years of Service	9.7	9.2
<b>Retirees currently receiving benefits</b>		
Count	53	50
Average Age	68.3	67.5

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, 2021 to June 30, 2022, using a measurement date of June 30, 2021. 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. My experience and continuing education are consistent with the requirements described for actuaries under the Qualification Standards of the American Academy of Actuaries.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Geoffrey L. Kischuk". The signature is written in a cursive style with a large, sweeping initial "G".

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, 2021 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, 2021 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.

## Total Compensation Systems, Inc.

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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.

## Total Compensation Systems, Inc.

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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.

## Total Compensation Systems, Inc.

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### F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

#### 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><u>(\$2,980,180)</u></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 *in*accurate. 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	\$924,076

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### G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2020 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2021 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, 2020</b>	<b>\$11,830,037</b>	<b>\$11,552,349</b>	<b>\$277,688</b>
Service Cost	\$202,623	\$0	\$202,623
Interest on Total OPEB Liability	\$812,080	\$0	\$812,080
Expected Investment Income	\$0	\$808,511	(\$808,511)
Administrative Expenses	\$0	(\$4,371)	\$4,371
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$672,541	(\$672,541)
Actual Benefit Payments from Trust	\$0	\$0	\$0
Actual Benefit Payments from Employer	(\$672,541)	(\$672,541)	\$0
Expected Minus Actual Benefit Payments**	\$12,142	\$0	\$12,142
<b>Expected Balance at June 30, 2021</b>	<b>\$12,184,341</b>	<b>\$12,356,489</b>	<b>(\$172,148)</b>
Experience (Gains)/Losses	(\$821,775)	\$0	(\$821,775)
Changes in Assumptions	\$380,378	\$0	\$380,378
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$2,366,635	(\$2,366,635)
Other	\$0	\$0	\$0
Net Change during 2021	(\$87,093)	\$3,170,775	(\$3,257,868)
<b>Actual Balance at June 30, 2021*</b>	<b>\$11,742,944</b>	<b>\$14,723,124</b>	<b>(\$2,980,180)</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, 2022

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$269,603	(\$809,633)	\$68,338	(\$471,692)
Assumption Changes	\$0	\$380,378	(\$52,107)	\$328,271
Investment (Gains)/Losses	\$323,968	(\$2,366,635)	\$397,440	(\$1,645,227)
Deferred Balances	\$593,571	(\$2,795,890)	\$413,671	(\$1,788,648)

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, 2022

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$277,688	(\$2,980,180)	(\$3,257,868)
Deferred Balances	\$593,571	(\$1,788,648)	(\$2,382,219)
Net Position	(\$315,883)	(\$1,191,532)	(\$875,649)
Adjust Out Employer Contributions			\$672,541
OPEB Expense			(\$203,108)

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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 roll-forward valuation with a measurement date of June 30, 2022 which will be used for the fiscal year ending June 30, 2023. Please let us know if Tahoe Truckee Sanitation Agency would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

**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, 2021**

	<u>06/30/2020</u>	<u>06/30/2021</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$11,552,349	\$14,723,124
Capital Assets	\$0	\$0
Total Assets	\$11,552,349	\$14,723,124
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$11,552,349	\$14,723,124

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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.

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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	(\$4,283,629)	(\$2,980,180)	(\$1,395,426)

### Paragraph 53:

### Discount Rate

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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 7.00%.

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	(\$1,593,960)	(\$2,980,180)	(\$4,137,984)

### **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, 2021.

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

56.c: The interest assumption changed from 7.00% to 6.75%. Assumed rates of retirement, termination, and mortality have been updated to align with those currently being used by the statewide pension systems.



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

56.e: Not applicable

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.

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### 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 2020	2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter
2018-19	\$381,566	8.4	\$90,850	\$45,425	\$245,291	\$45,425	\$45,425	\$45,425	\$45,425	\$45,425	\$18,166
2019-20	(\$23,967)	8.4	(\$2,854)	(\$2,854)	(\$18,259)	(\$2,854)	(\$2,854)	(\$2,854)	(\$2,854)	(\$2,854)	(\$3,989)
2020-21	(\$809,633)	7.3	\$0	(\$110,909)	(\$698,724)	(\$110,909)	(\$110,909)	(\$110,909)	(\$110,909)	(\$110,909)	(\$144,179)
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$87,996</b>	<b>(\$68,338)</b>	<b>(\$471,692)</b>	<b>(\$68,338)</b>	<b>(\$68,338)</b>	<b>(\$68,338)</b>	<b>(\$68,338)</b>	<b>(\$68,338)</b>	<b>(\$130,002)</b>

## Total Compensation Systems, Inc.

### CHANGES OF ASSUMPTIONS

#### Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2020	2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter
2020-21	\$380,378	7.3	\$0	\$52,107	\$328,271	\$52,107	\$52,107	\$52,107	\$52,107	\$52,107	\$67,736
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$0</b>	<b>\$52,107</b>	<b>\$328,271</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$52,107</b>	<b>\$67,736</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 2020	2021	Amounts to be Recognized in OPEB Expense after 2021	2022	2023	2024	2025	2026	Thereafter
2017-18	(\$94,665)	5	(\$56,799)	(\$18,933)	(\$18,933)	(\$18,933)					
2018-19	\$87,186	5	\$34,876	\$17,438	\$34,872	\$17,438	\$17,434				
2019-20	\$386,906	5	\$77,382	\$77,382	\$232,142	\$77,382	\$77,382	\$77,378			
2020-21	(\$2,366,635)	5	\$0	(\$473,327)	(\$1,893,308)	(\$473,327)	(\$473,327)	(\$473,327)	(\$473,327)		
<b>Net Increase (Decrease) in OPEB Expense</b>			<b>\$55,459</b>	<b>(\$397,440)</b>	<b>(\$1,645,227)</b>	<b>(\$397,440)</b>	<b>(\$378,511)</b>	<b>(\$395,949)</b>	<b>(\$473,327)</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.

# CERBT Valuation Packet

The California Employers' Retiree Benefit Trust (CERBT) Fund is an Internal Revenue Code Section 115, multiple-employer OPEB trust fund and has a fiduciary responsibility for financial reporting in accordance to the Governmental Accounting Standards Statement No. 74. As such, we request all participating employers to submit a renewal OPEB Valuation or AMM Report at least every two years, along with this valuation packet consisting of the Certification of Funding Policy, the Summary of Actuarial Information, and the Certification of Actuarial Information. The information provided in the OPEB valuation or AMM report is essential to the accuracy of the administration and reporting of the CERBT Fund.

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## **Tahoe-Truckee Sanitation Agency**

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Employer Name

**06/30/2021 - Report Issued on July 6, 2022**

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Valuation Date

### **Renewal Valuation Checklist**

Please email a copy of your agency's final OPEB valuation or AMM report, along with this completed packet to [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov). If you have any questions, contact us at [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov).

- OPEB Valuation or AMM Report (Final version)
- Certification of Funding Policy (pages 2-3, completed and signed)
- Summary of Actuarial Information (pages 4-5, completed)
- Certification of Actuarial Information (page 6, completed and signed)



# CERBT Valuation Packet

## Certification of Funding Policy (1 of 2)

**Tahoe-Truckee Sanitation Agency**

Employer Name

**06/30/2021**

Valuation Date

### CERBT Asset Allocation Strategy Selection

As the employer, I certify that my agency chooses the following CERBT asset allocation strategy:

CERBT Asset Allocation Strategy	Long-Term Expected Rate of Return	Expected Volatility (Standard Deviation)
<input checked="" type="checkbox"/> Strategy 1	7.59%	11.83%
<input type="checkbox"/> Strategy 2	7.01%	9.24%
<input type="checkbox"/> Strategy 3	6.22%	7.28%

### Funding Method

As the employer, I certify that our OPEB funding method and intent for the period covered by our current OPEB valuation or AMM report is to contribute consistently an amount that is equal to:

- ADC funding method: \_\_\_\_\_% of the Actuarially Determined Contribution (ADC) as determined in our OPEB valuation or AMM report.
- Other funding method: We will contribute to the trust using an approach not directly related to the ADC. Please describe in the comment section below.

If applicable, please provide ADC amounts and periods covered as determined in the report:

First Fiscal Year-End :

\_\_\_\_\_  
MM/DD/YYYY

\_\_\_\_\_  
ADC Amount

Second Fiscal Year-End :

\_\_\_\_\_  
MM/DD/YYYY

\_\_\_\_\_  
ADC Amount

Comments



# CERBT Valuation Packet

## Certification of Funding Policy (2 of 2)

### Contribution and Reimbursement Method

As the employer, I certify that we intend to make CERBT contributions and request eligible reimbursements in the following manner:

- Contribute full ADC payments to the trust and seek reimbursements for pay-go costs.
- Contribute ADC payments to the CERBT net of pay-go costs and not seek reimbursement (ADC minus pay-go = Trust Contribution).
- Other contribution and/or reimbursement method, e.g. initial/ ad hoc lump sum contribution. Please describe in the comment section below.

Comments

### Employer Certification

As the employer, we understand that we must obtain an OPEB valuation or AMM report on at least a biennial basis.

We understand that we will be asked to provide accounting information to CalPERS as required to facilitate CalPERS compliance with Governmental Accounting Standards Board (GASB) Statements for Accounting and Financial Reporting for Post-Employment Benefit Plans Other than Pension Plans (OPEB Standards) reporting requirements and we agree to make any information requested available to CalPERS on a timely basis.

We understand that CalPERS will provide us the Schedule of Changes in Fiduciary Net Position by Employer, which can be used to prepare our GASB OPEB Standards reporting. CalPERS will report information pertaining to GASB OPEB Standards for Agent OPEB Plans.

**Tahoe-Truckee Sanitation Agency**

Employer Name

**06/30/2021**

Valuation Date

Name

Title

Signature

Date

# CERBT Valuation Packet

## Summary of Actuarial Information (1 of 2)

**Tahoe-Truckee Sanitation Agency**

Employer Name

**06/30/2021**

Valuation Date

**Actuarial Firm Contact Information**

**Will Kane**

Actuary/Contact Name

**Total Compensation Systems, Inc.**

Actuarial Firm

**wkane@totcomp.com**

Email

**(805) 496-1700**

Phone Number

**Person Completing this Form**

Contact Name

Organization

Email

Phone Number

If using a GASB 75 accounting valuation or AMM report, complete sections I, II, IV, and V. If using a funding valuation, complete sections I, III, IV, and V. If using a blended valuation, complete all sections, as applicable.

**Section I: Actuarial Data**

- |  |                   |
|--|-------------------|
| 1. Valuation type (Accounting, Funding, or both) | <b>Accounting</b> |
| 2. Valuation frequency (Annual or Biennial)      | <b>Annual</b>     |
| 3. Total Present Value of Future Benefits (PVFB) | <b>14,033,233</b> |
| i. Date PVFB was calculated as of                | <b>06/30/2021</b> |

**Section II: GASB 75 Accounting Valuation or AMM** (complete if using a GASB 75 accounting valuation or AMM)

- |  |                                 |
|--|---------------------------------|
| 4. Measurement Date  | <b>06/30/2021</b>               |
| 5. Total OPEB Liability (TOL)  | <b>11,742,944</b>               |
| 6. Fiduciary Net Position (FNP) at Measurement Date                        | <b>14,723,124</b>               |
| 7. Net OPEB Liability (TOL-FNP)  | <b>-2,980,180</b>               |
| 8. This report provides financial reporting data for the following period: |                                 |
| Fiscal Year-End for your GASB 75 reporting                                 | <b>06/30/2022</b><br>MM/DD/YYYY |

## CERBT Valuation Packet

### Summary of Actuarial Information (2 of 2)

**Section III: Funding Valuation (complete if using a funding valuation)**

9. Actuarial Accrued Liability (AAL)	
10. Actuarial Value of Assets (AVA)	
11. Unfunded Actuarial Accrued Liability (AAL-AVA)	

**Section IV: Demographic Data (as of valuation date)**

12. Number of active plan members	<b>47</b>
13. Number of inactive plan members currently receiving benefit payments	<b>53</b>
14. Number of inactive plan members entitled to but not yet receiving benefit payments	<b>0</b>

**Section V: Benefit Payment Data**

	Year ending date of projected benefit payments (MM/DD/YYYY)	Projected employer paid retiree premium payments (Do not include implicit rate subsidy)	Projected implicit rate subsidy payments
Year 1	<b>06/30/2022</b>	<b>670,127</b>	<b>0</b>
Year 2	<b>06/30/2023</b>	<b>680,741</b>	<b>0</b>
Year 3	<b>06/30/2024</b>	<b>673,208</b>	<b>0</b>
Year 4	<b>06/30/2025</b>	<b>715,979</b>	<b>0</b>

Comments

# CERBT Valuation Packet

## Certification of Actuarial Information (1 of 1)

As Actuary of the plan, I certify that the Other Post-Employment Benefits (OPEB) actuarial valuation upon which the enclosed summary of actuarial information is based meets the following criteria:

- The valuation has been prepared and signed by a Fellow or Associate of the Society of Actuaries, or an Enrolled Actuary of the Joint Board for the Enrollment of Actuaries, and a Member of the American Academy of Actuaries.<sup>1</sup>
- The valuation has been prepared in accordance with the Actuarial Standards of Practice.
- If the valuation is an accounting valuation, then it has been prepared in accordance with the requirements set forth in Governmental Accounting Standards Board (GASB) Statements related to OPEB reporting.
- If employer assets to pre-fund other post-employment benefits are invested in an irrevocable OPEB trust other than the CERBT, the liabilities associated with those assets are not included in the summary of actuarial information.

I further certify that the discount rate is consistent with the anticipated level of funding pursuant to the relevant sections in GASB and ASOP, and the employer's certification.

**Tahoe-Truckee Sanitation Agency**

---

Employer Name

**06/30/2021**

---

Valuation Date

**Geoffrey L. Kischuk**

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Printed Name of Actuary and Designation



Signature

**07/06/2022**

---

Date

<sup>1</sup>In cases where the actuary performing the work does not meet these criteria, the valuation may be acceptable if the person has equivalent qualifications that are acceptable to the CalPERS Board. Please provide the qualifications of the actuary performing the valuation.



# RESOLUTION 11-2022

## RESOLUTION OF THE

\_\_\_\_\_

(GOVERNING BODY)

## OF THE

\_\_\_\_\_

(NAME OF EMPLOYER)

The \_\_\_\_\_ delegates to the incumbents

(GOVERNING BODY)

in the positions of \_\_\_\_\_ and

(TITLE)

\_\_\_\_\_ and/or

(TITLE)

\_\_\_\_\_ 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 \_\_\_\_\_

Title \_\_\_\_\_

Witness \_\_\_\_\_

Date \_\_\_\_\_

PASSED AND ADOPTED by the Board of Directors of the TAHOE-TRUCKEE  
SANITATION AGENCY on July 20, 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

BY:

---

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

ATTEST:

---

Richard Pallante - Interim General Manager  
TAHOE-TRUCKEE SANITATION AGENCY

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Resolution 11-2022, duly and regularly adopted by the Board of Directors of TAHOE-TRUCKEE SANITATION AGENCY, County of Nevada, on the 20th day of July, 2022.

---

Roshelle Chavez - Executive Assistant/Board Clerk  
TAHOE-TRUCKEE SANITATION AGENCY

## RESOLUTION 12-2022

### 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 Interim General Manager, 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 20, 2022, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Motion passed.

Signed and approved by me after its passage this 20<sup>th</sup> day of July, 2022:

BY:

---

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

ATTEST:

---

Richard Pallante, Interim General Manager  
TAHOE-TRUCKEE SANITATION AGENCY





# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Vicky Lufrano, Human Resources Administrator  
**Item:** VII-7  
**Subject:** Discussion of Possible Options Related to Health Insurance Plan for 2023

---

### 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 changes ranging from approximately 13-18% for PERS Platinum and PERS Gold plans.

Currently, the Agency contracts with CalPERS for the PERS Platinum plan, but employees may opt to enroll in PERS Gold and receive 50% of the Agency's savings, based on the premium cost of Platinum vs Gold.

This item has been requested by the Board, in part due to concerns associated with the Agency's estimated \$16 million shortfall in Fund 6 and \$5 million shortfall overall with respect to target reserve balances.

### Fiscal Impact

None.

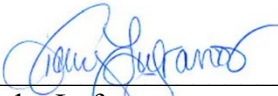
### Attachments


None.

### Recommendation

Discussion Only.

### Review Tracking

Submitted By:   
Vicky Lufrano  
Human Resources Administrator

Approved By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Jay Parker, Engineering Department Manager  
**Item:** VII-8  
**Subject:** Approval to award the 2022 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 I & II, which spans the distance between the Caltrans Maintenance Yard in Tahoe City and Bridge No. 6, as shown in the attached figure. In addition, a section of Schedule III will be scanned due to the inability of last year's contractor to inspect this section. The total length to be scanned is approximately 37,100 feet and consists of reinforced concrete pipe ranging from 24 to 36 inches in diameter and ductile iron pipe 24 and 30 inches in diameter. If awarded by the Board, field work is slated to occur between September 6, 2022 and October 14, 2022.

Two bids for the project were received on June 16, 2022 as follows:

- Pro-Pipe, Inc. (Pro-Pipe), Irvine, CA: \$2.00 per lineal foot
- IRC West, LLC, Phoenix, AZ: \$4.75 per lineal foot

Review of the lowest responsible and responsive bid (Pro-Pipe) yielded a couple of minor irregularities in how the bidder completed the forms, but these irregularities were clarified by the bidder during bid review. It is recommended that these irregularities be waived.

### Fiscal Impact

The total estimated project cost of \$74,200 is significantly less than the engineer's estimate of \$195,000.


### Attachments


Overview map.

### Recommendation

Management and staff recommend that the Board waive the minor bid irregularities and provide approval to award the bid for the 2022 Digital Scanning of Sewer Lines project to Pro-Pipe in the amount of \$2.00 per lineal foot and approve a contract amount up to \$80,000 (\$74,200 estimated project cost plus approximately 8% contingency).

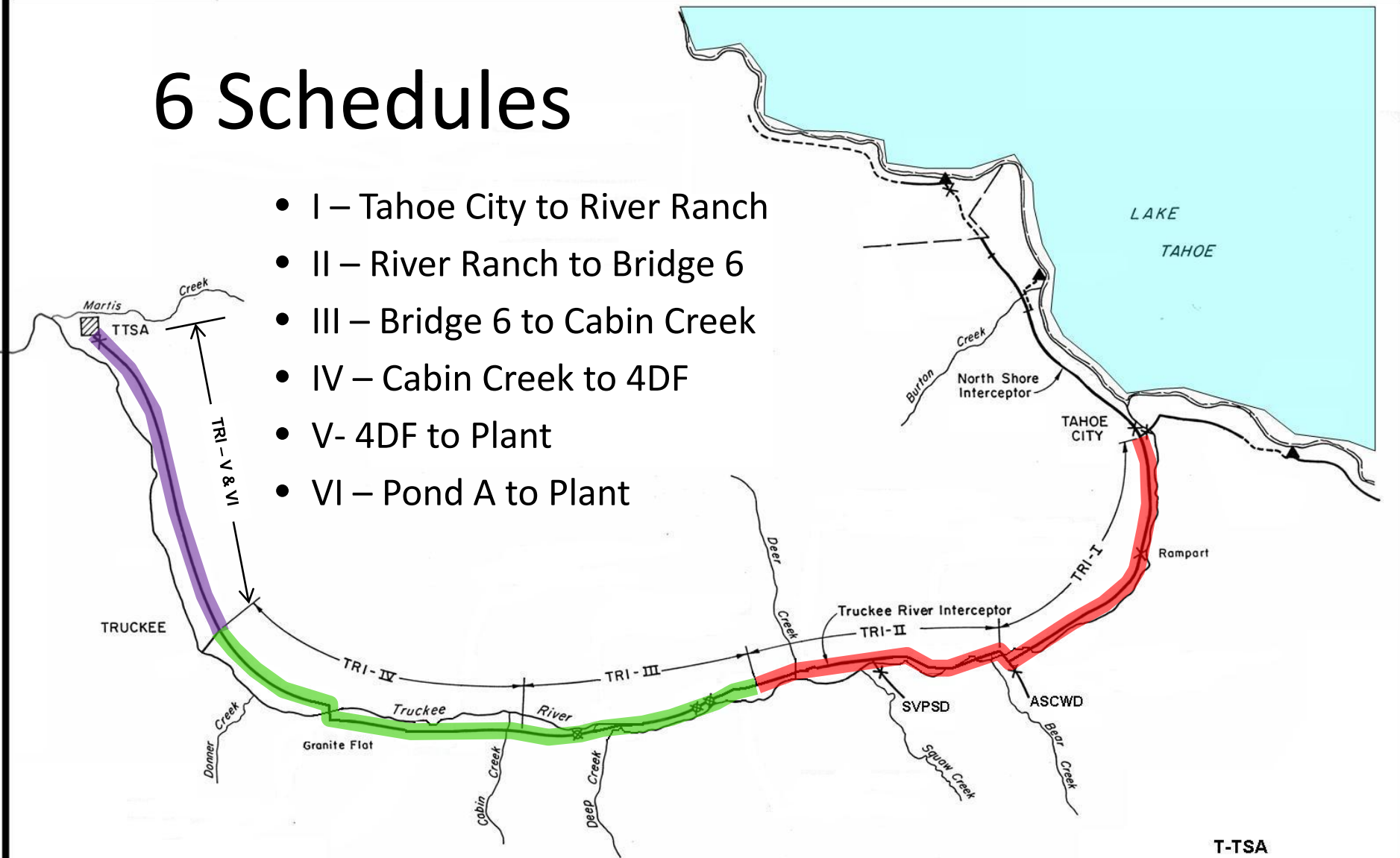
### Review Tracking

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
Richard Pallante  
Interim 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



2022



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Tanner McGinnis, Maintenance Department Supervisor  
**Item:** VII-9  
**Subject:** Approval to award Rebuild of Centrisys CS21-4 Rotating Assembly and Viscotherm Hydraulic Back drive

---

### Background

In May of 2022, the Agency consulted with CentriTEK to evaluate the current operational condition of both Centrisys centrifuges used for dewatering digested sludge and the Centrisys centrifuge used for thickening at the facility. The goal of the evaluation was to conditionally assess the units such that we could prioritize the routine rebuild budgeted for this fiscal year. The evaluation found that Centrisys #1 is still in a good operational status and that Centrisys #2 is now due for rebuild. In June, the Agency posted for bid the Rebuild of Centrisys CS21-4 Rotating Assembly and Viscotherm Hydraulic Back Drive.

Bids for the project were received on June 14, 2022. Staff received one (1) bid as follows:

- CentriTEK Industrial Centrifuge Specialist: \$35,000.00

Review of the bid found the bid to be complete and response. Meeting all the bid requirements CentriTEK was determined to be the lowest responsive bidder.

### Fiscal Impact

The lump sum bid price of \$35,000.00 is within the budgeted amount of \$50,000 for this project.


### Attachments


None.

### Recommendation

Approve to award bid to CentriTEK Industrial Centrifuge Specialist.

### Review Tracking

Submitted By:   
Tanner McGinnis  
Maintenance Supervisor

Approved By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** VII-10  
**Subject:** Discussion of in-person Board of Directors meeting

---

### **Background**

This agenda item is created to have a discussion to determine if the Board would like to hold an in-person meeting with each Director having the option to participate via teleconference, under the current Brown Act regulations or hold a teleconference meeting in accordance with AB 361 at the next upcoming Board meeting.

### **Fiscal Impact**

None.


### **Attachments**

None.

### **Recommendation**

Management recommends the next Board of Directors meeting be held via teleconference meeting in accordance with AB 361 as there appears to be a rise in COVID-19 cases attributed to the new subvariants of Omicron.

### **Review Tracking**

Submitted By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** VIII-1  
**Subject:** Department Reports

---

### **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  
Interim General Manager



## TAHOE-TRUCKEE SANITATION AGENCY OPERATIONS DEPARTMENT REPORT

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Michael Peak, Operations Department Manager  
**Subject:** Operations Department Report

---

### **Compliance:**

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

### **Operations:**

- Plant performed well through the month.
- Sodium Hydroxide was added to the final effluent to maintain a 7.0 pH set point.
- Water Information Management Solution (WIMS) implementation is ongoing.
- Participated with lab and engineering departments in Truckee Day clean-up and annual BBQ.
- Cleaned and acid washed centrifuge feed tank, centrate tank, and filter press.

### **Operations Work Orders:**

- Completed this month: 0
- Pending: 1

### **Laboratory:**

- Staff performed necessary laboratory testing.
- The Laboratory Information Management System (LIMS) implementation is ongoing. Live testing has commenced. The expected completion date is July 2022.
- Staff continue preparation of the laboratory Quality Manual and other documentation in accordance with The NELAC Institute (TNI) standards (approximately 80% complete). The Agency expects TNI compliance by end of calendar year.

### **Laboratory Corrective Actions:**

- Completed this month: 1
- Pending: 0


### **Plant Data:**


<b>Influent Flow Description</b>	<b>MG</b>
Monthly average daily <sup>(1)</sup>	3.22
Monthly maximum instantaneous <sup>(1)</sup>	6.65
Maximum 7- day average	3.48

Effluent Limitation Description <sup>(2)</sup>	WDR Monthly Average		WDR Daily Maximum	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
Suspended Solids (mg/l)	2.1	10.0	3.4	20.0
Turbidity (NTU)	NA	NA	2.4	10.0
Total Phosphorus (mg/l)	0.44	0.80	0.57	1.50
Chemical Oxygen Demand (mg/l)	31	45	42	60

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

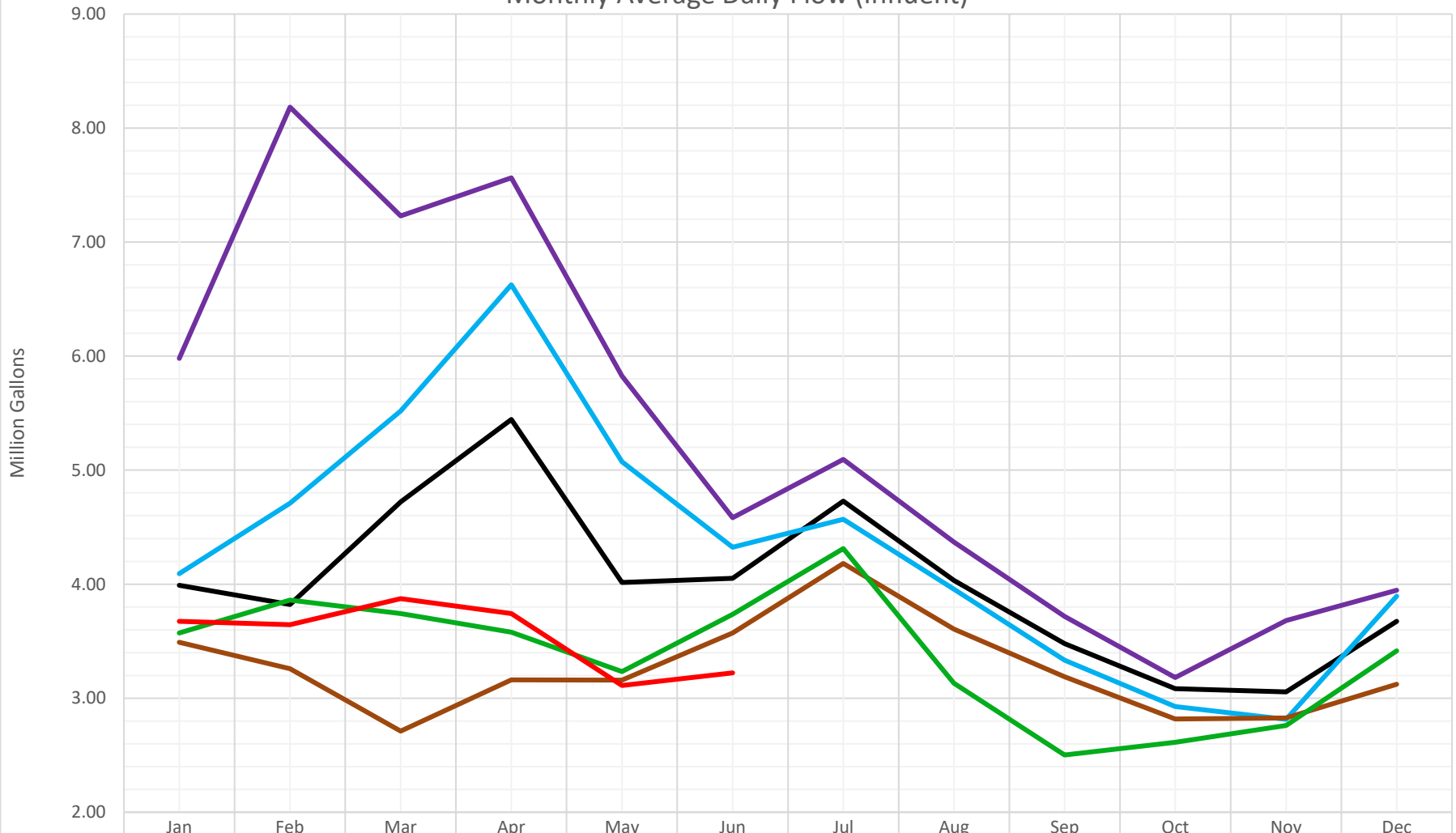
**Review Tracking:**

Submitted By:   
 Michael Peak  
 Operations Manager

Approved By:   
 Richard Pallante  
 Interim General Manager

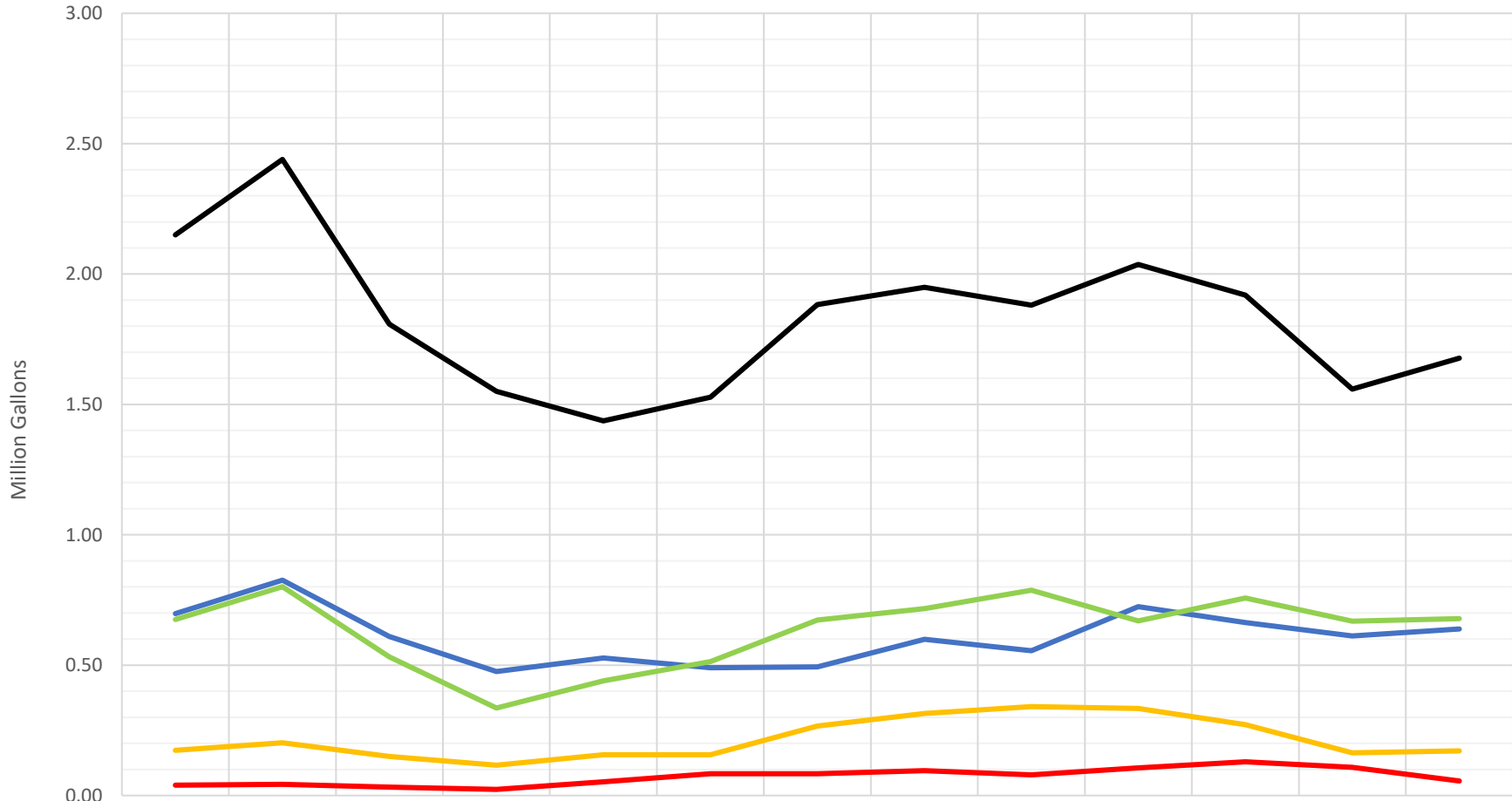


Monthly Average Daily Flow (Influent)



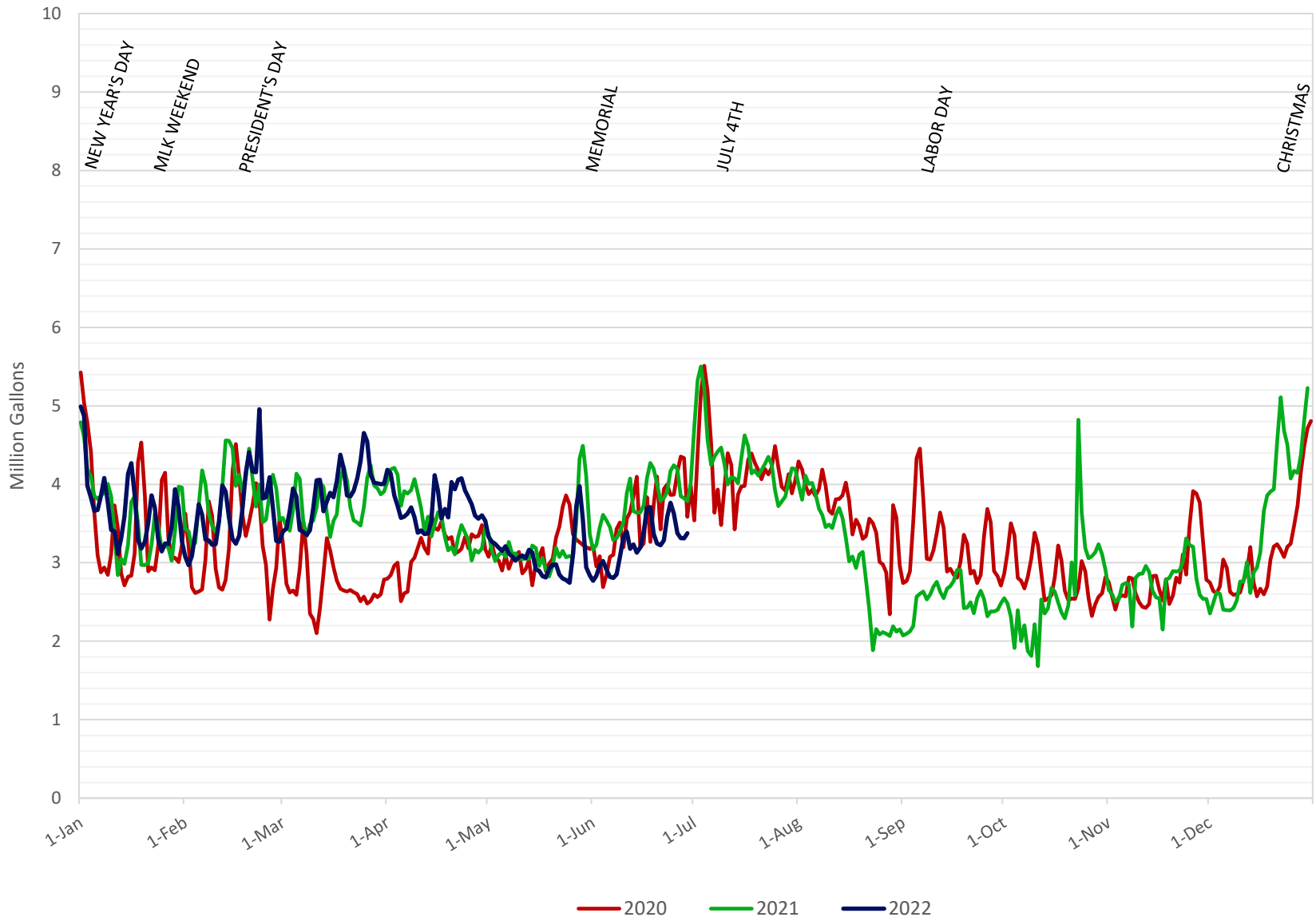
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	5.98	8.18	7.23	7.56	5.83	4.58	5.09	4.37	3.72	3.18	3.68	3.95
2018	3.99	3.82	4.72	5.44	4.02	4.05	4.73	4.03	3.48	3.08	3.06	3.67
2019	4.09	4.71	5.52	6.63	5.07	4.32	4.57	3.96	3.33	2.93	2.81	3.89
2020	3.49	3.26	2.71	3.16	3.16	3.57	4.18	3.61	3.19	2.82	2.83	3.12
2021	3.57	3.86	3.74	3.58	3.23	3.74	4.31	3.13	2.50	2.61	2.76	3.41
2022	3.68	3.64	3.87	3.74	3.11	3.22						

### Monthly Average Daily Flow (Districts)

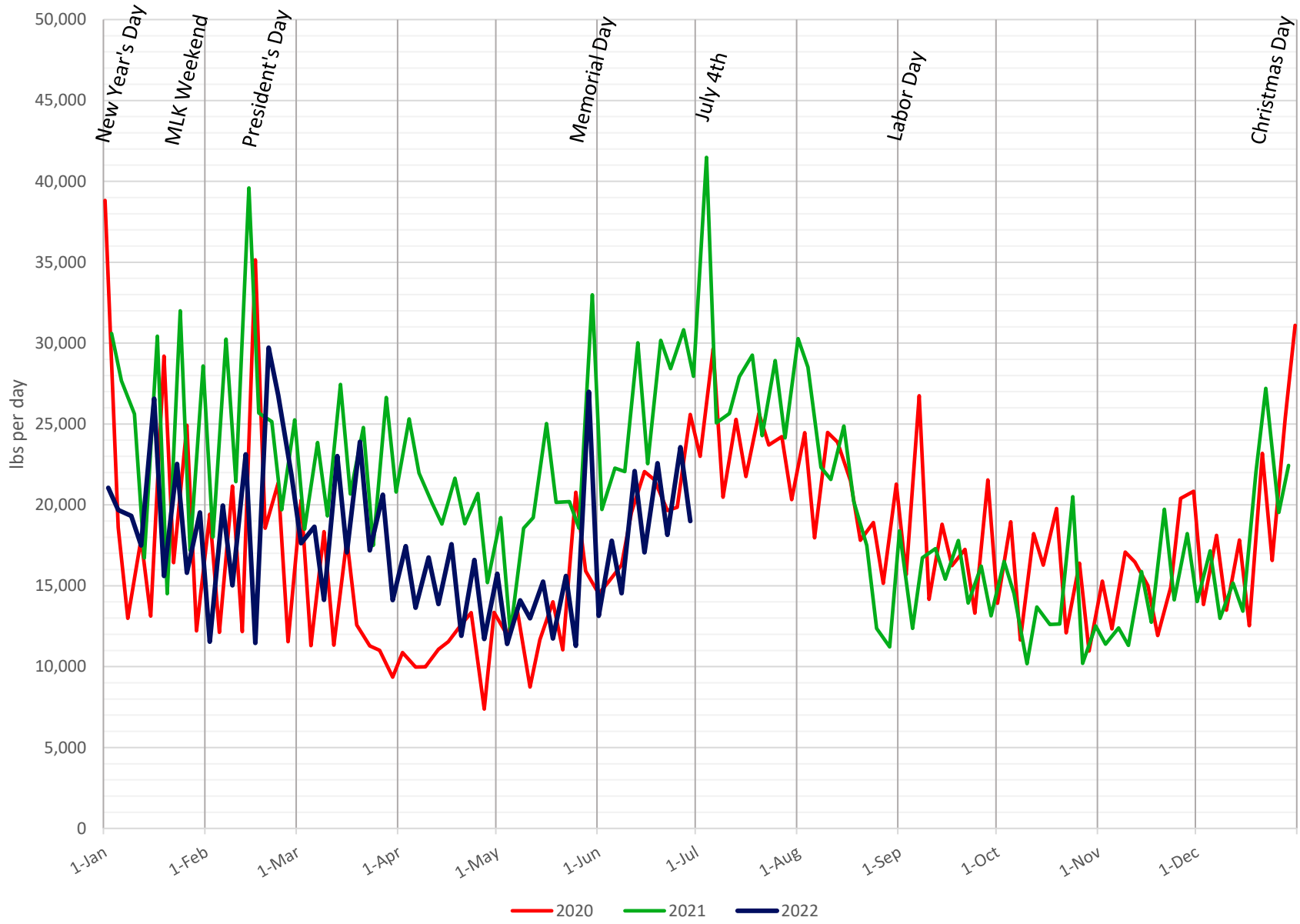


	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
NTPUD	0.70	0.83	0.61	0.48	0.53	0.49	0.49	0.60	0.56	0.72	0.66	0.61	0.64
TCPUD	0.68	0.80	0.53	0.34	0.44	0.51	0.67	0.72	0.79	0.67	0.76	0.67	0.68
ASCWD	0.04	0.04	0.03	0.02	0.05	0.08	0.08	0.10	0.08	0.11	0.13	0.11	0.06
OVPSD	0.17	0.20	0.15	0.12	0.16	0.16	0.27	0.31	0.34	0.33	0.27	0.16	0.17
TSD	2.15	2.44	1.81	1.55	1.44	1.53	1.88	1.95	1.88	2.04	1.92	1.56	1.68

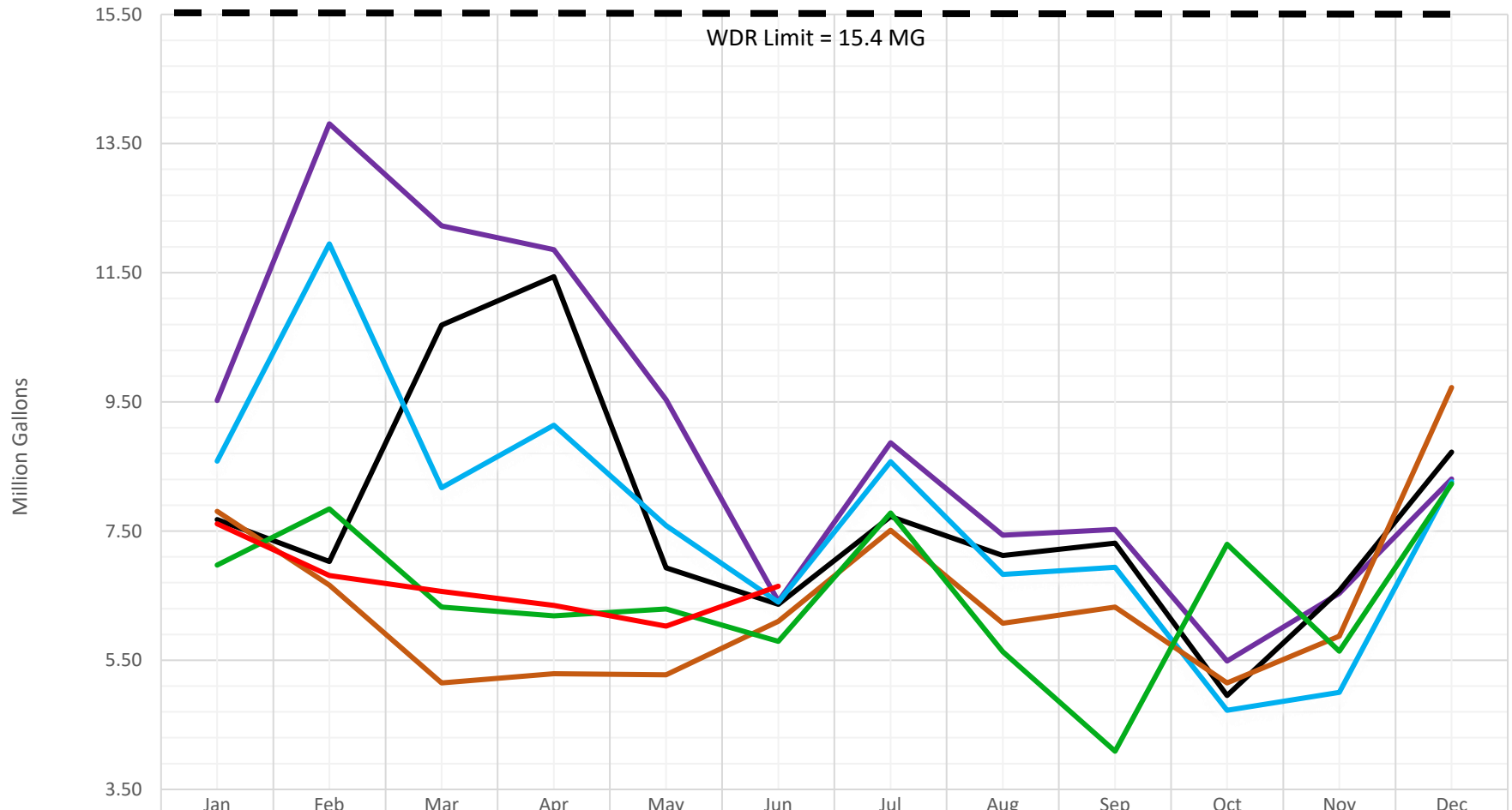
T-TSA Daily Influent Flow



# COD Influent Loading



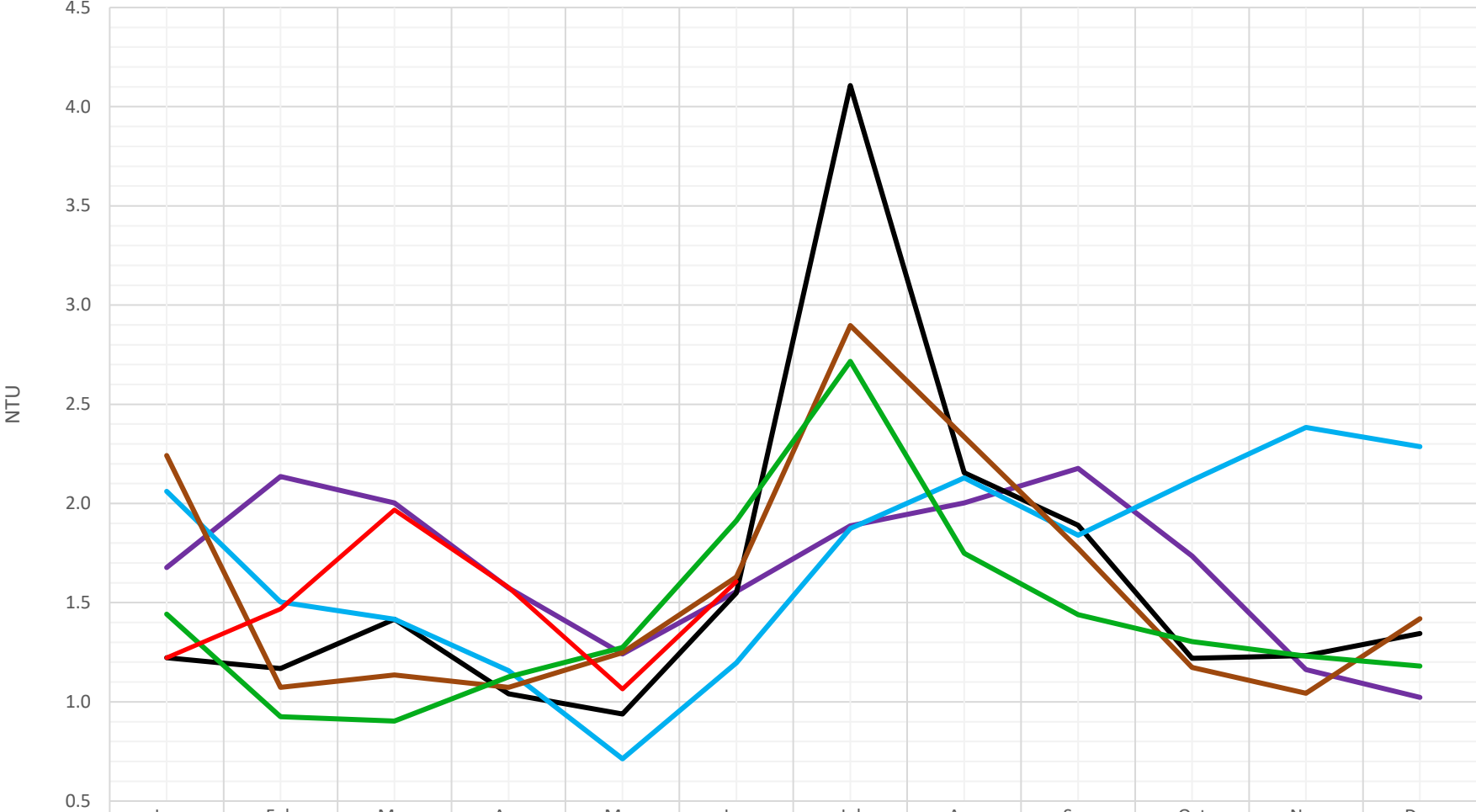
### Monthly Maximum Instantaneous Flow (Influent)



WDR Limit = 15.4 MG

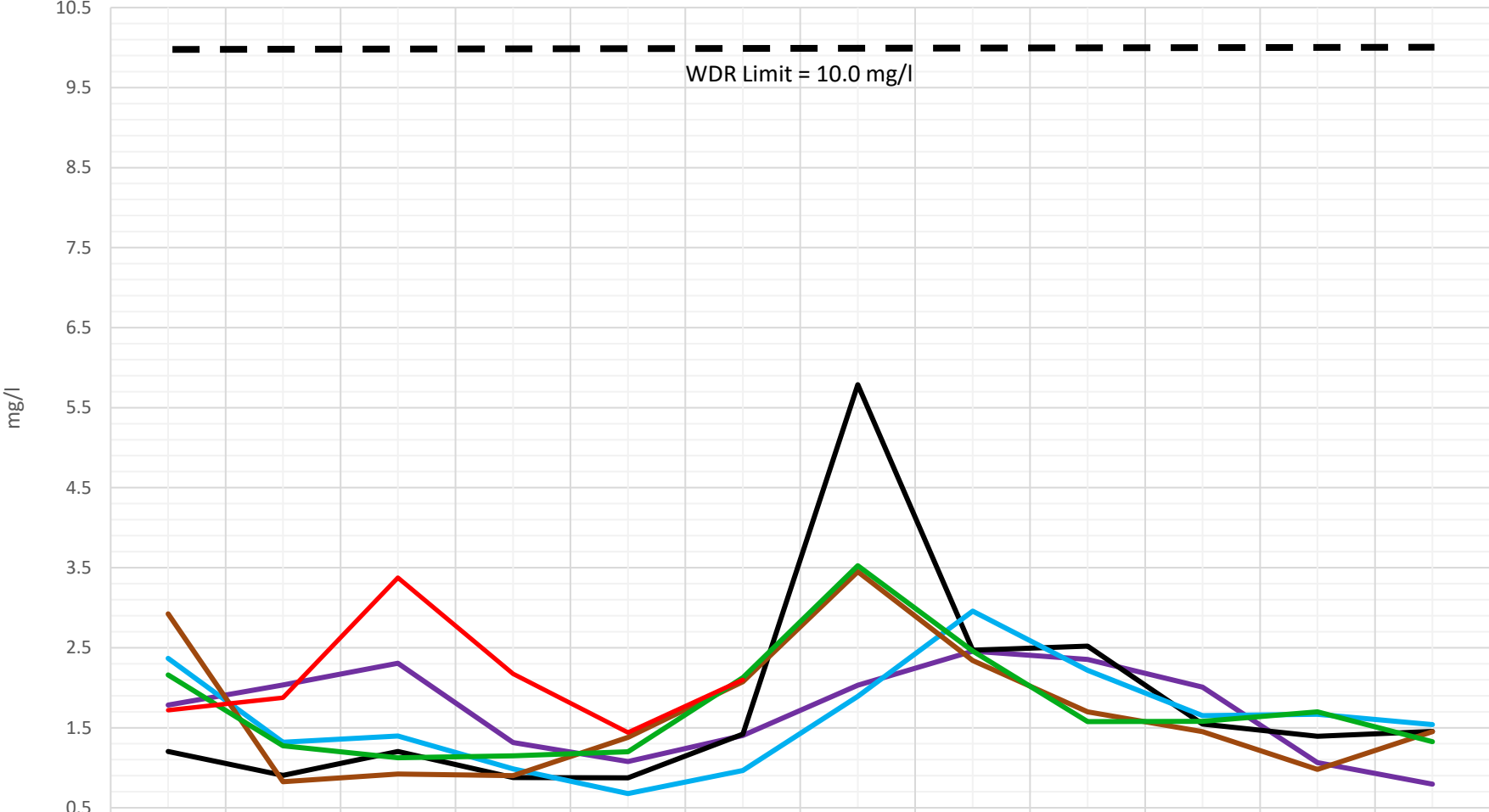
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	9.52	13.81	12.23	11.86	9.54	6.41	8.87	7.44	7.53	5.49	6.53	8.31
2018	7.68	7.03	10.69	11.44	6.93	6.37	7.73	7.12	7.31	4.95	6.58	8.72
2019	8.58	11.95	8.17	9.14	7.59	6.40	8.57	6.83	6.94	4.73	5.00	8.26
2020	7.81	6.66	5.15	5.29	5.27	6.10	7.51	6.07	6.33	5.15	5.87	9.72
2021	6.98	7.84	6.33	6.19	6.29	5.79	7.78	5.63	4.09	7.30	5.64	8.23
2022	7.61	6.81	6.57	6.35	6.03	6.65						

Monthly Average Daily Turbidity (Effluent)



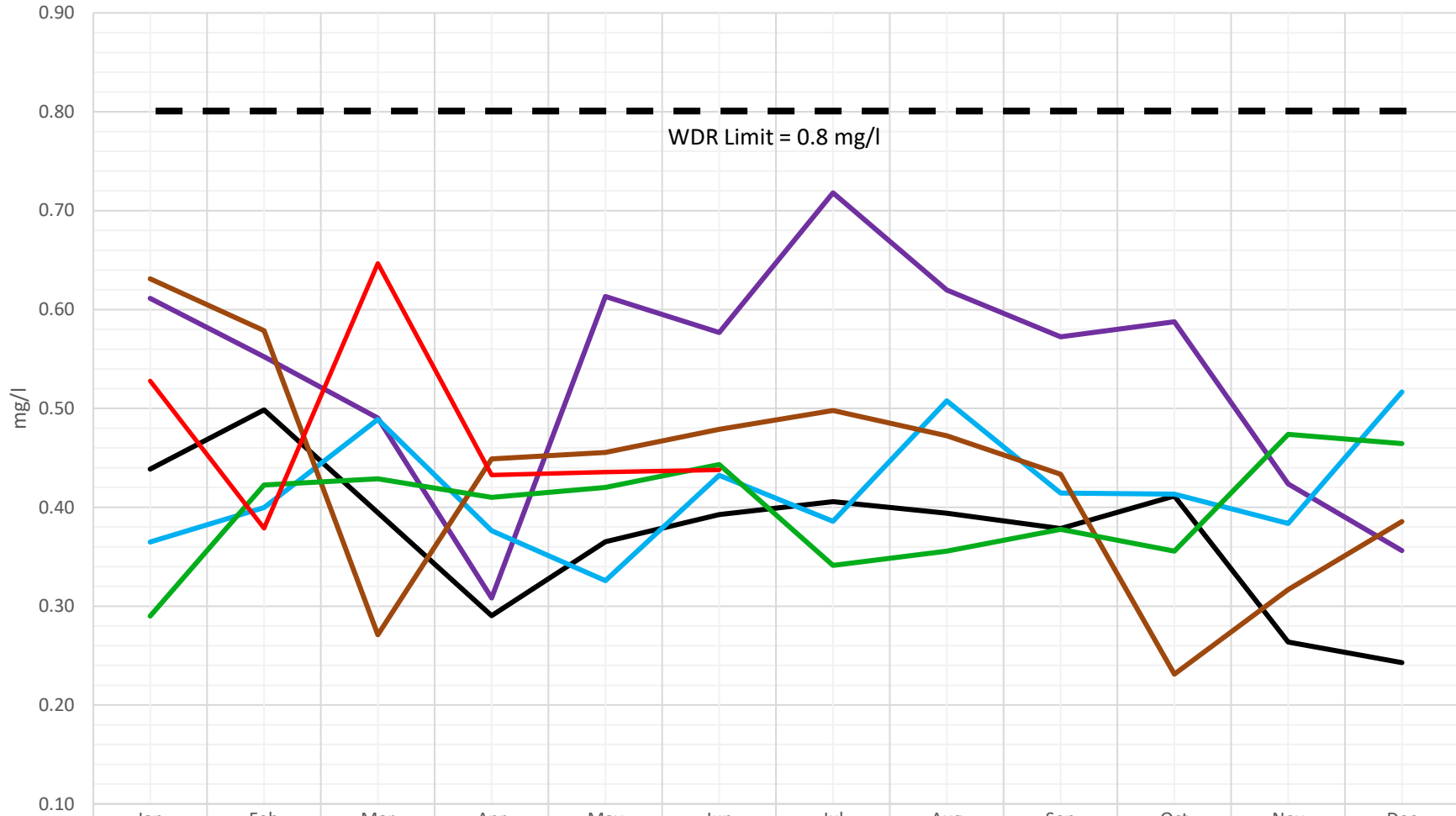
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	1.7	2.1	2.0	1.6	1.2	1.6	1.9	2.0	2.2	1.7	1.2	1.0
2018	1.2	1.2	1.4	1.0	0.9	1.6	4.1	2.2	1.9	1.2	1.2	1.3
2019	2.1	1.5	1.4	1.2	0.7	1.2	1.9	2.1	1.8	2.1	2.4	2.3
2020	2.2	1.1	1.1	1.1	1.2	1.6	2.9	2.3	1.8	1.2	1.0	1.4
2021	1.4	0.9	0.9	1.1	1.3	1.9	2.7	1.7	1.4	1.3	1.2	1.2
2022	1.2	1.5	2.0	1.6	1.1	1.6						

Monthly Average Daily Suspended Solids (Effluent)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	1.8	2.0	2.3	1.3	1.1	1.4	2.0	2.5	2.4	2.0	1.1	0.8
2018	1.2	0.9	1.2	0.9	0.9	1.4	5.8	2.5	2.5	1.5	1.4	1.5
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						

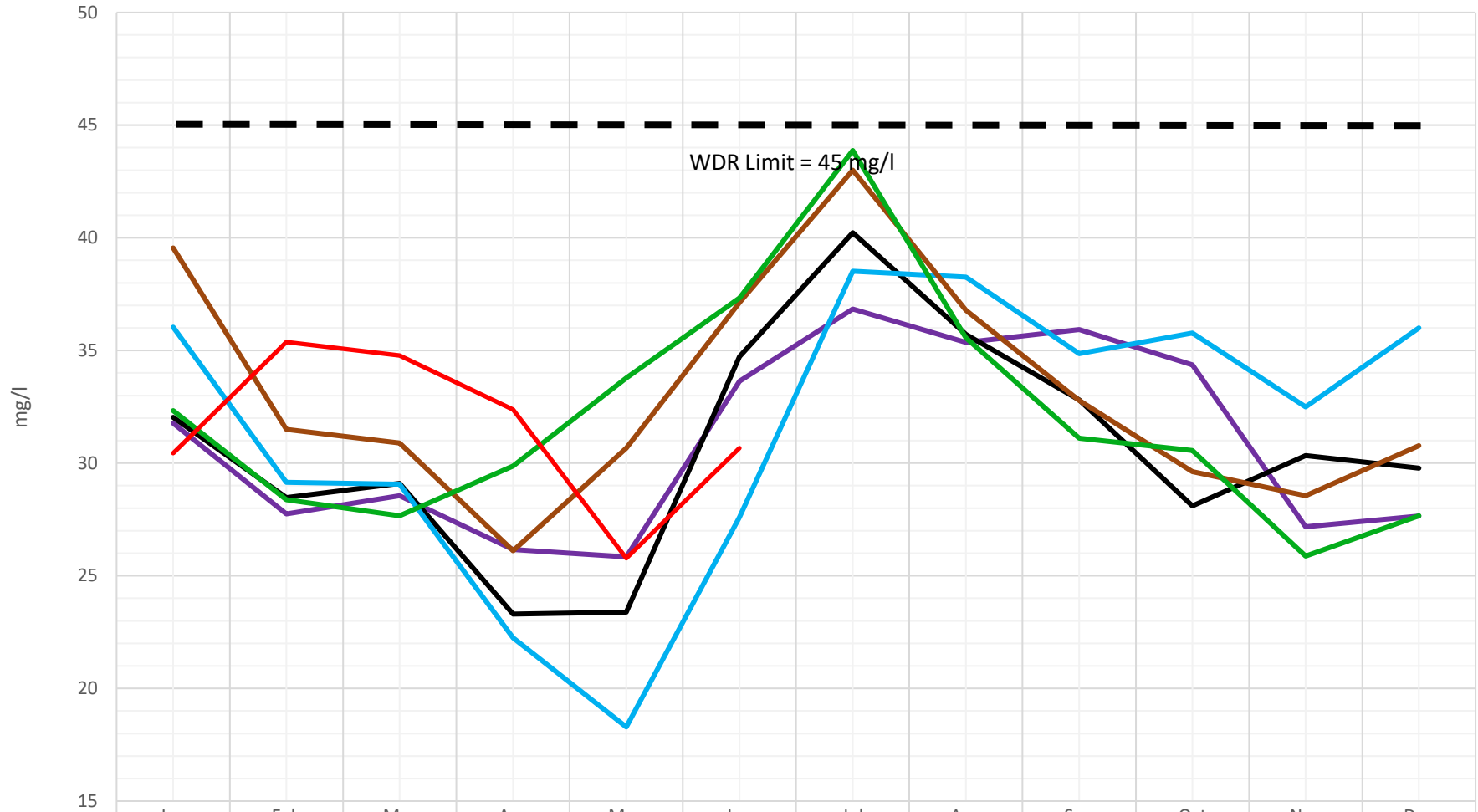
### Monthly Average Daily Total Phosphorus (Effluent)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	0.61	0.55	0.49	0.31	0.61	0.58	0.72	0.62	0.57	0.59	0.42	0.36
2018	0.44	0.50	0.39	0.29	0.37	0.39	0.41	0.39	0.38	0.41	0.26	0.24
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						



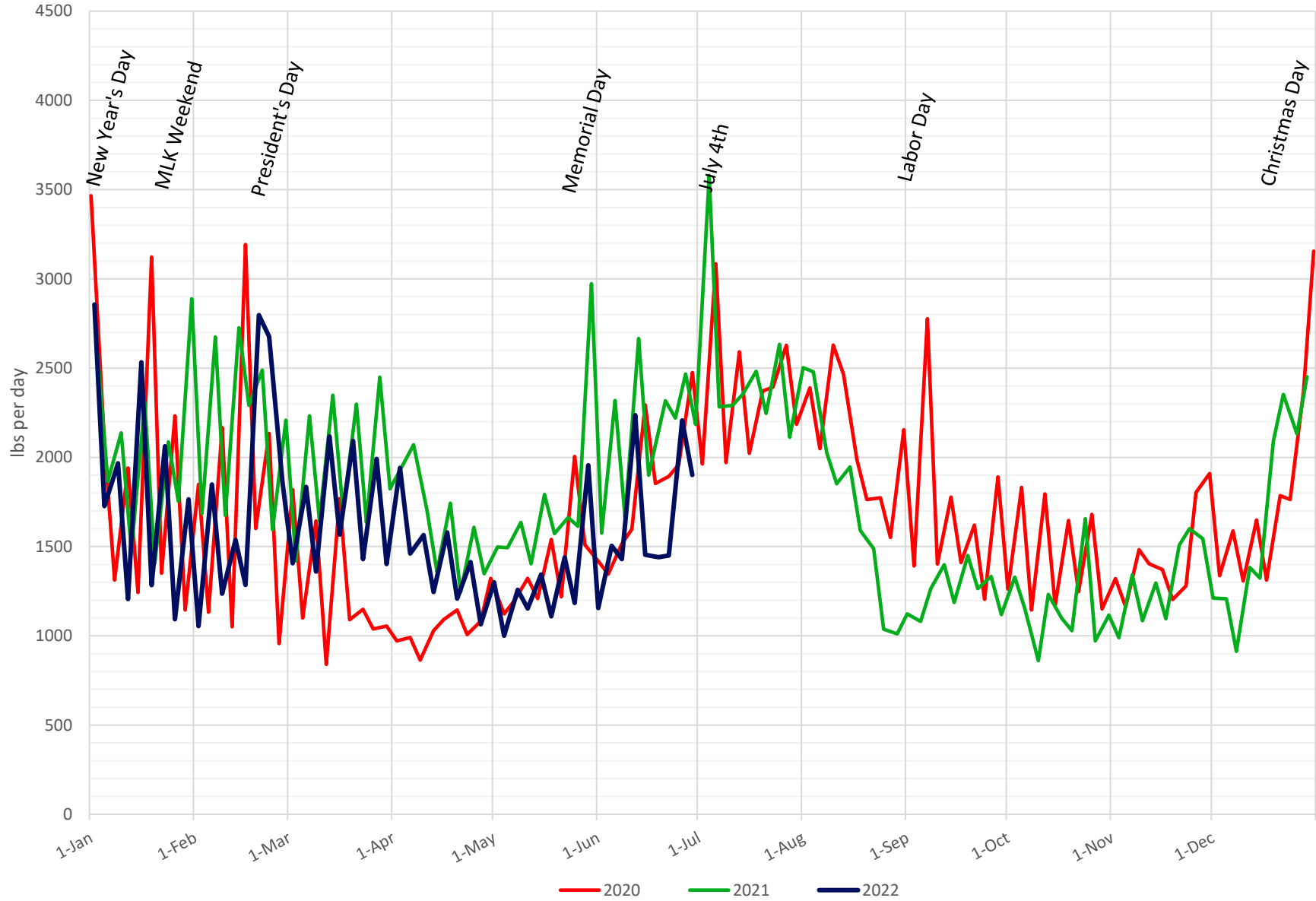
### Monthly Average Daily Chemical Oxygen Demand (Effluent)



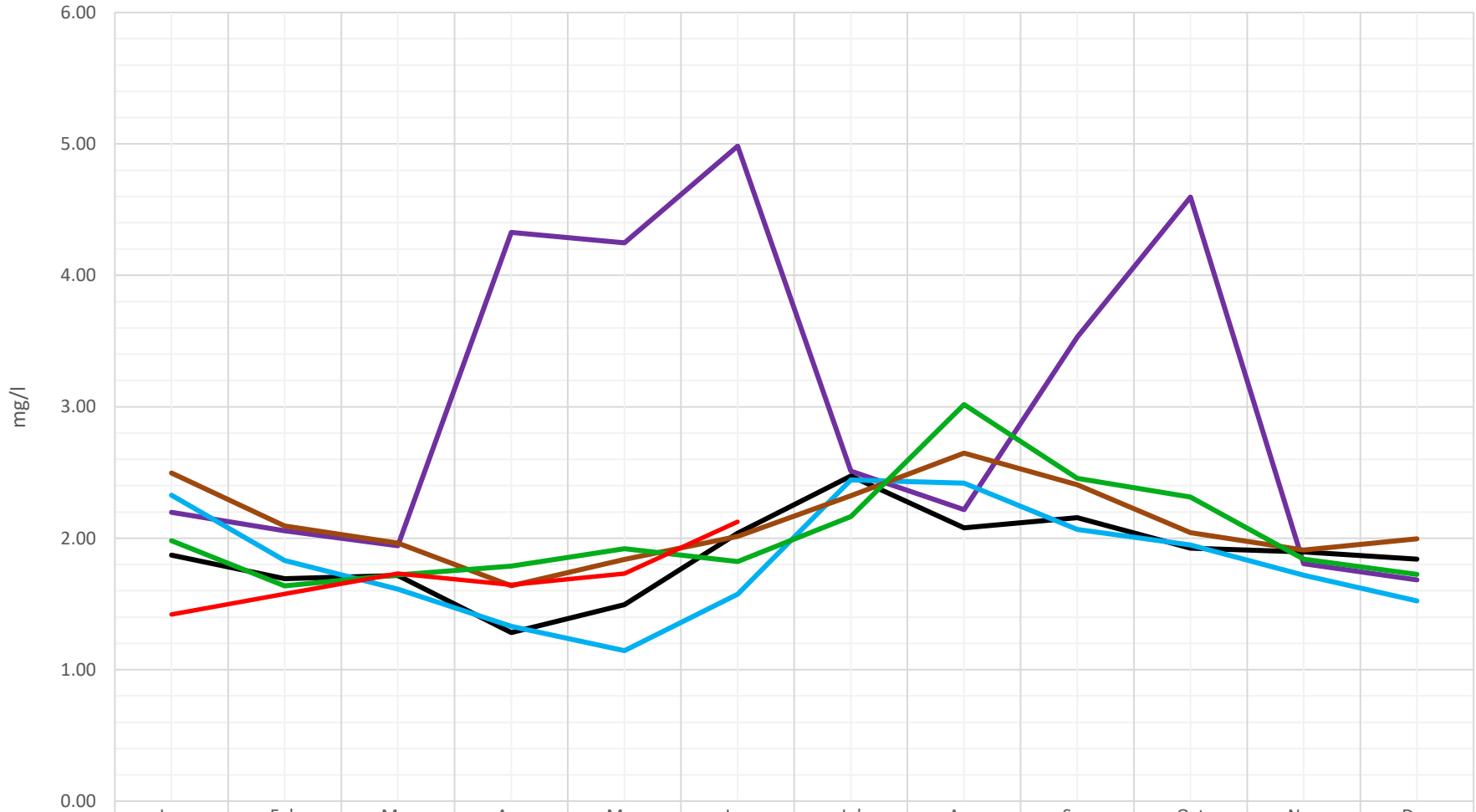
WDR Limit = 45 mg/l

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	32	28	29	26	26	34	37	35	36	34	27	28
2018	32	28	29	23	23	35	40	36	33	28	30	30
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						

TKN Influent Loading

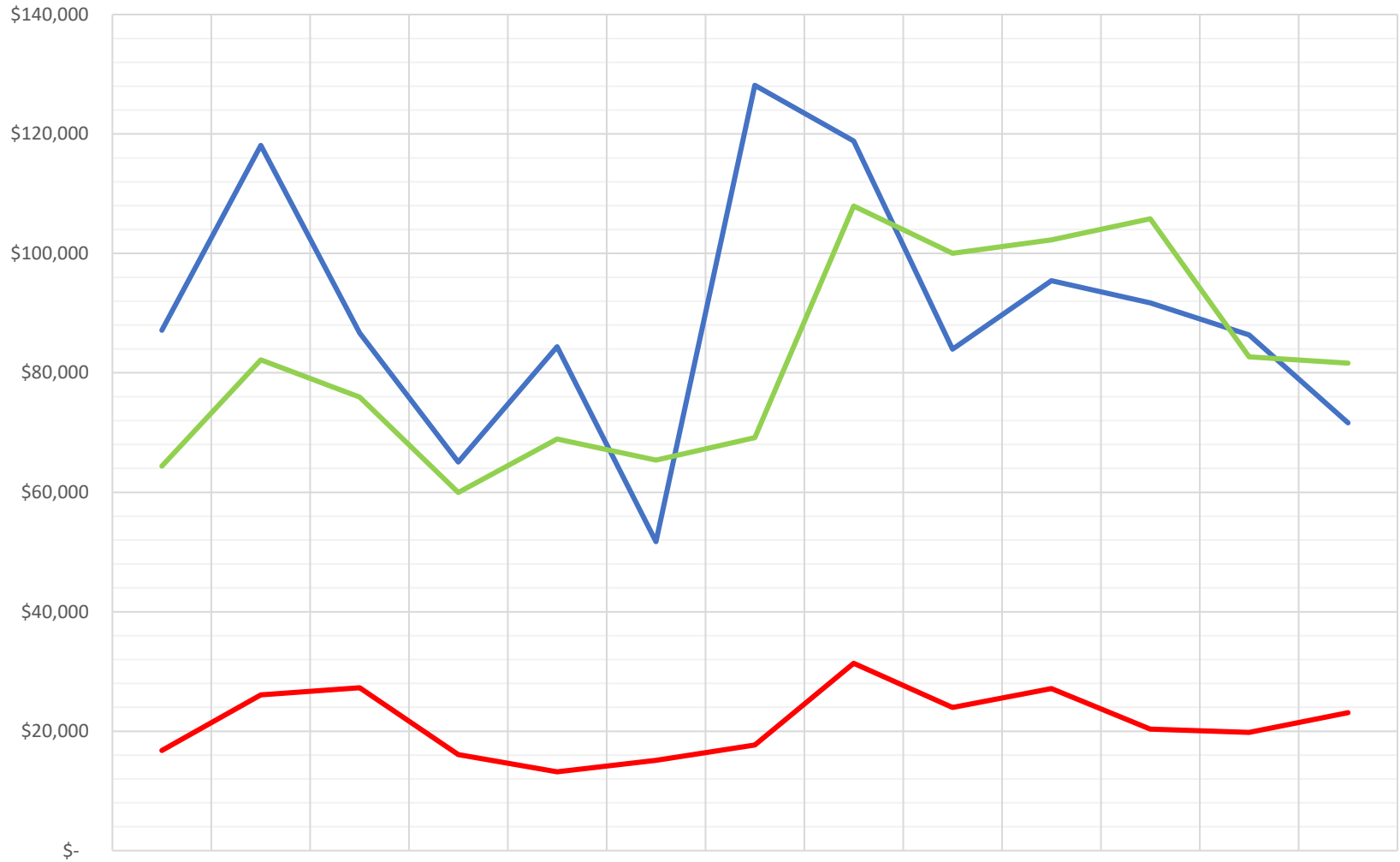


Monthly Average Daily Total Nitrogen (Effluent)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	2.20	2.06	1.94	4.33	4.25	4.98	2.51	2.22	3.53	4.60	1.81	1.68
2018	1.87	1.69	1.72	1.28	1.50	2.04	2.47	2.08	2.16	1.92	1.90	1.84
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						

### Chemical, Power and Sludge Disposal Costs



	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
— Chemical	\$87,109	\$118,100	\$86,660	\$65,076	\$84,387	\$51,738	\$128,152	\$118,832	\$83,965	\$95,430	\$91,716	\$86,354	\$71,623
— Power	\$64,361	\$82,199	\$75,956	\$59,970	\$68,936	\$65,393	\$69,150	\$107,937	\$100,001	\$102,266	\$105,788	\$82,689	\$81,617
— Sludge Disposal	\$16,768	\$26,075	\$27,293	\$16,092	\$13,197	\$15,117	\$17,692	\$31,373	\$23,978	\$27,158	\$20,336	\$19,784	\$23,098



## TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Maintenance Manager  
**Subject:** Maintenance Report

---

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

- Firewall configuration and install.
- SCADA/IT Master Plan implementation.
- Lucity CMMS Project.
- LIMS Project Support.
- WIMS Project Support.
- 2022 Roofing Project.
- 2022 Coating Project.
- 2022 Plant Improvement Projects-Effluent flow meter.


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


- Surplus auction.
- Scrap recycling and clean up.
- Ongoing LED lighting project.
- AWT control room modifications for remodel project.
- Main entrance pedestrian gate install.
- 2 Water leaks.
- Roof access hath safety guardrail.
- Flo-Dar flow meter installation.
- Wi-Fi upgrade.
- Web site update.

◆ **Work Orders**

- Completed this month: Mechanical-30, Fleet-5, Electrical & Instrumentation-12, IT-27.
- Pending: Mechanical-217, Fleet-69, Electrical & Instrumentation-31, IT-12.

**Review Tracking:**

Submitted By:   
Richard Pallante  
Maintenance Manager

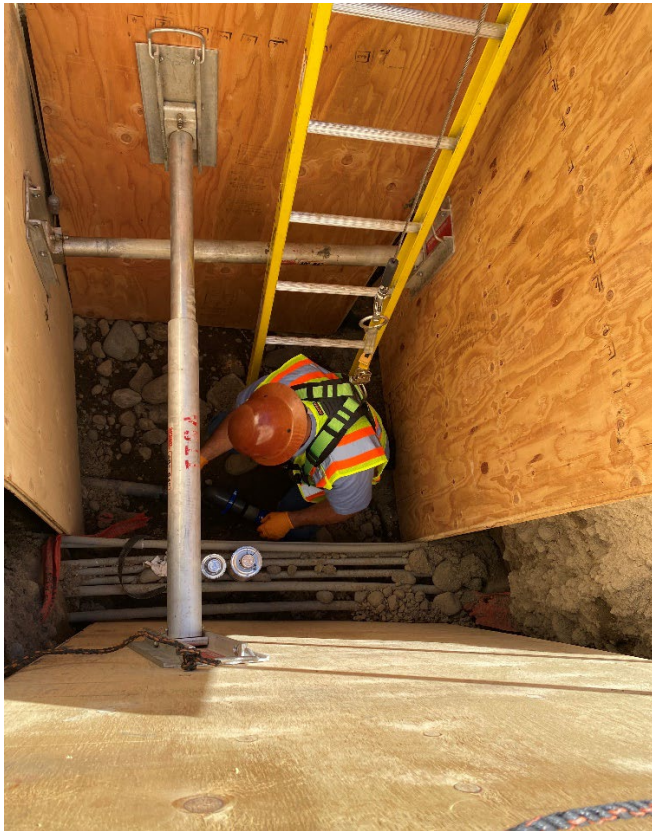
Approved By:   
Richard Pallante  
Interim General Manager



2 Water leak at ballast pond



2 Water leak at O2 basin



2 Water leak at O2 basin



Flo-Dar flowmeter installation




## TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT


**Date:** July 20, 2022  
**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:
  - Digestion Improvements Study
  - 2021 Chlorine Scrubber Improvements Project
  - 2022 Control Room Upgrades Project
  - 2022 Digital Scanning of Sewer Lines Project
  - 2022 Filter Influent Condition Assessment Project
  - 2022 Plant Coating Project
  - 2022 Roof Repair Project
  
- ◆ **Work Orders:**
  - Engineering:
    - Completed this month: 0
    - Pending: 0
  - Safety:
    - Completed this month: 0
    - Pending: 1

### Review Tracking:

Submitted By:   
Jay Parker  
Engineering Manager

Approved By:   
Richard Pallante  
Interim General Manager



2022 Plant Coating Project  
Stripper Basin No. 57 – Prime Coat



2022 Plant Coating Project  
Stripper Basin No. 57 – Prime Coat



2022 Plant Coating Project  
Stripper Basin No. 57 – Prime Coat



2022 Plant Coating Project  
Stripper Basin No. 57 – Prime Coat






## TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT


**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Crystal Sublet, Finance and Administrative Manager  
**Subject:** Administrative Report

---

- Finance
  - Completed monthly A/P, A/R, payroll, general ledger processes, and bank reconciliations.
  - Completed COLA Adjustments to Caselle.
  - FY21 Audit completed and submitted to Board.
  - Started FY22 year-end financial closing procedures and preparing interim FY22 audit requests.
  - Participated in the financial committee meeting on June 8, 2022.
  - Completed and presented final Annual Budget for FY23.
  - Completed GFOA Training for Fixed Assets.
  - Two staff members attended and participated in the GFOA Annual Conference.
- Billing/Customer Service
  - General assistance with customer accounts, utility demands, adjustments, and plan review.
  - Activated new account permits and prepared letters, reports and invoices.
  - Began the FY22 delinquent tax roll billing.
  - Prepared FY23 tax roll billing.
- Purchasing/Administration
  - General purchasing responsibilities for monthly requisitions, purchase orders and ordering.
  - General responsibilities to customer service, front gate and front desk.
  - Research on microfiche for year-end inventory adjustments.
  - Clean-up of uniforms staging area and fine-tuning the process.
  - Administrative support for final FY21 audit and FY23 budget.
- General Administration
  - Performed various administrative duties to assist Interim General Manager, General Manager and Board of Directors.
  - Continued discussions and research on investment and funding opportunities.
  - Submitted all initial documentation requests for the rate studies.
  - All departments finalizing standard operating procedures for all processes in support of new internal control documentation and review.

### Review Tracking

Submitted By:   
Crystal Sublet  
Finance and Administrative Manager

Approved By:   
Richard Pallante  
Interim General Manager



# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** VIII-2  
**Subject:** Interim General Manager Report

---


### Continuing Projects/Work

- Management and staff continued to investigate options to become more efficient.
- Management and staff continued implementation of the new software programs.
- Management and staff continued progress on CIP projects.
- Management and staff continued leadership training.

### Past Month Projects/Work

- Logically, Inc. continues to implement IT security measures.
- Jacobs Engineering Group, Inc. finalized the Master SCADA/IT Plan.
- Management and staff finalized the annual financial budget.
- Management and staff continued the update of the Employee Handbook.
- Staff contacted Airport staff to discuss the "Land Swap".
- Agency concluded additional auction of surplus items through [www.govdeals.com](http://www.govdeals.com) (results attached).
- Staff continued plant wide clean up and organization.
- Staff collaborated with multiple public and state agencies to extinguish the Butterfield Fire.
- Staff held a "Potato Bar" Potluck.

### Review Tracking

Submitted By:   
Richard Pallante  
Interim General Manager

## T-TSA Surplus Auction

[www.govdeals.com/ttsa](http://www.govdeals.com/ttsa)

May/June 2022

Item	Qty	Description	Status	Bid Amount
1	1	1983 Gorman Rupp 112B20-B-5044 Pump "Big Blue"	Sold (1)	1,125
2	1	1995 Chevy Cheyenne 1500 Ext. Cab	Sold (1)	3,405
3	1	1996 Chevy Cheyenne 1500 Reg. Cab	Sold (1)	2,805
4	1	Clark Forklift	Sold (1)	3,827
5	1	2003 Dodge Durango	Sold (1)	1,300
6	1	1978 Godwin Pump	Sold (1)	1,125
7	1	1998 Honda Foreman ATV	Sold (1)	2,400
8	1	1990 Ingersoll Rand Air Compressor	Sold (1)	2,703
9	3	Taylor Dunn Electric Utility Carts	Sold (1)	525
10	1	Lincoln Welder	Sold (1)	1,251
11	1	Snap On MT418 Meter	Sold (1)	5
12	1	Snap On MT540 Meter	Sold (1)	24
13	1	2001 Dodge Durango	Sold (2)	2,580
14	1	12" Aluminum/Galvanized Pipe & Fittings with Trailers	Sold (2)	1,525
15	1	2000 & 2001 Ski-Doo Snowmobiles with Trailer	Sold (2)	525
16	1	One pallet of 4 foot fluorescent lights (P1000587)	No Bids Received (3)	
17	1	Robicon VFD drive	No Bids Received (3)	
18	1	Robicon VFD drive	No Bids Received (3)	
19	1	Robicon VFD drive	No Bids Received (3)	
20	1	Weber Charcoal BBQ Grill	No Bids Received (3)	
21	1	Weber Charcoal BBQ Grill	No Bids Received (3)	
22	1	Weber Charcoal BBQ Grill	No Bids Received (3)	
23	1	Weber Charcoal BBQ Grill	No Bids Received (3)	
<b>Total</b>				<b>25,125</b>

## Notes

1. Sold and paid.
2. Sold and paid after readvertising.
3. No bids received.

**T-TSA Fiscal Year End "Potato Bar" Potluck  
June 29, 2022**





# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** July 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** IX  
**Subject:** Board of Director Comment

---

### **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 20, 2022  
**To:** Board of Directors  
**From:** Richard Pallante, Interim General Manager  
**Item:** X  
**Subject:** Closed Session

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1. Closed session for public employee discipline/dismissal/release.