



TAHOE-TRUCKEE SANITATION AGENCY
REGULAR BOARD MEETING
SEPTEMBER 20, 2023



TAHOE-TRUCKEE SANITATION AGENCY

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

Directors

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

BOARD OF DIRECTORS REGULAR MEETING NOTICE AND AGENDA

Date: September 20, 2023

Time: 9:00 AM

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

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

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

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

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

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

1. Approval of the minutes of the Regular Board meeting on August 16, 2023.
2. Ratify payment of General Fund Warrants.
3. Ratify approval of Financial Statements.

V. Regular Agenda

1. Appointment of Agency Board President and Vice President.
2. Approval of Classification and Compensation Study Based on Review of Proposals.
3. Consider Approving Step Increase to General Manager Salary.
4. Approval of Updated and New Classification Descriptions.
5. Approval of the Updated Salary Schedule.
6. Approval of Updated Agency Organizational Chart.

7. Approval of Ordinance No. 3-2023 Repealing Ordinance No. 3-2015.
8. Approval of Agency Purchasing Policy Resolution No. 14-2023.
9. Approval of Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.
10. Consider Approving Resolution Declaring Real Property Subject to Pending 2019 Land Exchange with Truckee Tahoe Airport District to be Surplus Exempt Land.
11. Discussion and Approval to Receive and File Recommended Changes to the Annual Financial Audit for Fiscal Year 2021-2022.
12. Approval of 2023 Roof Repair Project Change Order No.1 with CentiMark Corporation.
13. Approval to Award Procurement of Three (3) Chemical Storage Tanks.
14. Discussion and Review of 2024 Administration Parking & Landscaping Improvements project.
15. Discussion and Review of Agency “No Trespassing” and “No Parking” Signage project.
16. Approval of Annual Employee Appreciation Luncheon.
17. Discussion of Board Calendar through February 2024.

VI. Management Team Report

1. Department Reports.
2. General Manager Report.

VII. 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.


VIII. Closed Session

1. Closed session for public employee discipline/dismissal/release (Gov. Code §54957).
2. Closed session for consultation with Agency safety staff and counsel concerning security of public buildings and essential public services (Gov. Code §54957).

IX. Closed Session Report

X. Adjournment

Posted and Mailed, 09/14/2023.


Roshelle Chavez
Executive Assistant/Board Clerk

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, then please contact Roshelle Chavez at 530-587-2525, 530-587-5840 (fax), or email rchavez@ttsa.ca.gov. 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: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: I
Subject: Call to Order, Roll Call, and Pledge of Allegiance.

Background

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



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: II
Subject: Public Comment.

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: September 20, 2023
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: III
Subject: Professional Achievements, Awards and Anniversaries.

Background

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

Achievements and Promotions

- Ryan Schultz – E&I Supervisor
- Kayle Ohle – Accounting Technician

Fiscal Impact

None.

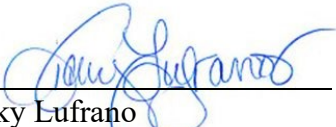
Attachments


None.

Recommendation

No action required.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Roshelle Chavez, Executive Assistant/Board Clerk
Item: IV-1
Subject: Approval of the minutes of the Regular Board meeting on August 16, 2023.

Background

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

Fiscal Impact

None.

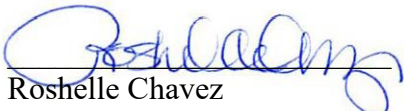
Attachments


- Minutes of the Regular Board meeting on August 16, 2023.

Recommendation

Management and staff recommend approval of the minutes of the Regular Board meeting on August 16, 2023.

Review Tracking

Submitted By: 
Roshelle Chavez
Executive Assistant/Board Clerk

Approved By: 
Richard Pallante
General Manager

**BOARD OF DIRECTORS
REGULAR MEETING MINUTES**

August 16, 2023

I. Call to Order:

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

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

Directors Absent: Scott Wilson, NTPUD

Staff Present: Richard Pallante, General Manager
Vicky Lufrano, Human Resources Administrator
Roshelle Chavez, Executive Assistant/Board Clerk
Michael Peak, Operations Manager
Jay Parker, Engineering Manager
Paul Shouse, Maintenance Manager
Crystal Sublet, Finance & Administrative Manager
Andrew Ramos, Agency Counsel
Aaron Carlsson, Engineering Department
Luke Swann, Maintenance Department
Jeff Navarrete, Maintenance Department
Jason Hays, Operations Department
Kristin Davis, Operations Department

II. Public Comment

Mr. Jay Parker gave public comment. Mr. Pallante read a public comment submitted by Director Scott Wilson.

No action was taken by the Board.

III. Professional Achievements, Awards, and Anniversaries

Ms. Lufrano acknowledged Agency staff, Kristin Davis, who celebrated her fifteen (15) year employment anniversary in July. She also acknowledged Jay Parker for his nineteen (19) year employment anniversary and retirement effective August 17th.

The Board acknowledged and congratulated staff for their achievements.

IV. Consent Agenda

1. Approval of the minutes of the Special Board meeting on July 19, 2023.
2. Ratify payment of General Fund Warrants.
3. Ratify approval of Financial Statements.

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

The Board approved the motion by the following vote:

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

Motion passed.

V. Regular Agenda

1. Discussion and approval of RFP for Compensation and Limited Classification Study.

Ms. Lufrano provided the Board of Directors with review of the 2018 Classification and Compensation Study that was enacted in January 2020 and included an updated salary schedule, organizational chart, and job classification descriptions. Since employee benefits were a consideration in the total compensation package that was surveyed during the 2018 study, the current Request for Proposal (RFP) to receive bids for a future classification(limited) and compensation study.

An observation group was organized for the study, consisting of four employees chosen by the eligible group of employees. There was discussion, questions, and answers. The Board gave direction to staff to finalize and release the RFP for Compensation and Limited Classification Study.

2. Approval to enter into an agreement with Carollo Engineers, Inc. to conduct a Land Use Risk Analysis Study.

Mr. Pallante reviewed the Land Use Risk Analysis Study prepared by Carollo Engineers, Inc. After further discussion the Board gave direction to utilize Carollo Engineers, Inc. for title searches on Agency property instead of Agency legal services as discussed at a previous meeting.

MOTION by Director Cox **SECOND** by Director Tresan for approval to enter into an agreement with Carollo Engineers, Inc. to conduct a Land Use Risk Analysis Study; unanimously approved. The Board approved the motion by the following vote:

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

Motion passed.

3. Discussion and Review of Agency Purchasing Policy Resolution.

Mr. Pallante reviewed the history of the Agency Purchasing Policy with Resolution No. 3-2015 as well as the proposed changes within the draft update with the Board of Directors. Mr. Pallante explained that the revised draft had been vetted by Agency staff and the Finance Committee prior to the Board of Directors. There was discussion, questions, and answers.

This item was for discussion only. No action was taken by the Board.

4. Waive First Reading and Introduce Ordinance No. 3-2023 Repealing Ordinance No. 3-2015.

MOTION by Director Cox **SECOND** by Director Smelser to waive the First Reading and Introduce Ordinance No. 3-2023 Repealing Ordinance No. 3-2015; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

5. Waive First Reading and Introduce Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.

MOTION by Director Smelser **SECOND** by Director Tresan to waive First Reading and Introduce Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property, as amended to state that the ordinance does not apply to areas in possession of others such as the Truckee River Legacy Trail, unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

6. Approval of Resolution No. 12-2023 Investment of Monies in the Local Agency Investment Fund (LAIF).

MOTION by Director Tresan **SECOND** by Director Smelser to approve Resolution No. 12-2023 Investment of Monies in the Local Agency Investment Fund (LAIF); unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

7. Approval of Agency Reserve Fund Policy.

This item was returned to the Finance Committee and tabled for a future Board meeting.

8. Approval of Agency Debt Management Policy.

MOTION by Director Cox **SECOND** by Director Tresan to approve the Agency Debt Management Policy; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

9. Ratify Notice of Insufficiency of Claim to Cari McCormick and Delegate Action to Deny the Claim to General Manager.

MOTION by Director Tresan **SECOND** by Director Cox to (1) Ratify Notice of Insufficiency of Claim to Cari McCormick, and (2) Delegate Action to Deny the Claim to General Manager; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

10. Approval to purchase Progressive Cavity Pumps.

MOTION by Director Smelser **SECOND** by Director Cox to purchase Progressive Cavity Pumps; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

11. Concept freeze for 2024 Administration Parking & Landscaping Improvements project.

Agency Staff, Mr. Aaron Carlsson, presented a review of the Concept freeze for the 2024 Administration Parking & Landscaping Improvements project to the Board of Directors.

12. Approval of Resolution No. 13-2023 Commending Jason “Jay” Parker for his dedicated service to the Agency.

MOTION by Director Cox **SECOND** by Director Tresan to approve Resolution No. 13-2023 Commending Jason “Jay” Parker for his dedicated service to the Agency; unanimously approved.

The Board approved the motion by the following vote:

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

Motion passed.

VI. Recess

The Board took a short break at 11:08 A.M. and resumed with Manager reports at 11:20 A.M.

VII. Management Team Reports

1. Department Reports

Mr. Peak provided an update on the operations department.

Mr. Shouse provided an update on the maintenance department.

Mr. Carlsson provided an update on the engineering department.

Ms. Sublet provided an update on the administration department.

No action was taken by the Board.

2. General Manager Report

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

VIII. Board of Directors Comment

Director Cox commented on employees who attended the last Board meeting that were uncertain and came together to show a presence. Director Cox stated that the last several years there was a morale issue at the Agency and it was two fold, with leadership less than desirable which was corrected with Richard hired as GM. Director Cox continued, that the other item is what they do as a Board and he believes they are doing a good job, but, they can do better. He wants to make sure that employees are the greatest asset and that when they drive through the gate they want to be here. Director Cox stated that he has talked to several staff and Richard is doing a great job.

Director Tresan asked if there was a change in Board leadership coming up and staff acknowledged that it was on the Agenda in September, to be effective in November. Additionally, Director Tresan mentioned that Water Professionals Appreciation Week was coming up and TSD has contacted TDPUD who has an active outreach that others do not. TSD has seeded the idea of getting something in the Sierra Sun and Moonshine Ink to inform the public how active water treatment and collection are in the community. It would be nice to educate the community about what we do.

President Wilkins stated that he continues to update Tahoe City PUD on TTSA activities and the land swap. TCPUD might be interested in TTSA land for storage purposes.

IX. Closed Session

1. Closed session for public employee performance evaluation of the General Manager position (Government Code §54957).

X. Closed Session Report

There was no reportable action from Closed Session.

XI. Adjournment

There being no further business, the meeting was adjourned at 12:30 P.M.

By:

Richard Pallante, General Manager

Date:

Approved: _____



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Crystal Sublet, Finance and Administrative Manager
Item: IV-2
Subject: Ratify payment of General Fund Warrants

Background

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

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

Fiscal Impact

Decrease in Agency funds per the warrant amounts.

Attachments

Report of General Fund Warrants.

Recommendation

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

Review Tracking

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

Approved By: *Richard Pallante*
Richard Pallante
General Manager

Payee	Check Number	Check Issue Date	Description	Amount
AIRGAS USA LLC				
	90139	08/24/2023	CYLINDER RENTALS	92.09
	90139	08/24/2023	CYLINDER RENTALS	122.03
	90139	08/24/2023	AIR ULTRA ZERO SIZE 200 CYLINDER	358.09
	90139	08/24/2023	ENERGY CHARGE	4.33
	90139	08/24/2023	DELIVERY FLAT FEE	119.07
	90139	08/24/2023	FUEL SURCHARGE FLAT	14.40
	90139	08/24/2023	AIRGAS HAZMAT CHARGE	47.63
Total AIRGAS USA LLC:				757.64
ALESHIRE & WYNDER LLP				
	90079	08/10/2023	JULY 2023 FEES	13,351.50
Total ALESHIRE & WYNDER LLP:				13,351.50
ALPHA ANALYTICAL INC				
	90080	08/10/2023	DI WATER METALS ANALYSIS	70.00
	90140	08/24/2023	DI WATER METALS ANALYSIS	385.00
	90140	08/24/2023	JUNE 2023 TOC	112.50
Total ALPHA ANALYTICAL INC:				567.50
ANNIE'S CLEANING SERVICE				
	90081	08/10/2023	JULY 2023 JANITORIAL SVC	4,766.67
Total ANNIE'S CLEANING SERVICE:				4,766.67
ARAMARK WORK APPAREL				
	90082	08/10/2023	MATS	245.99
	90082	08/10/2023	TOWELS	16.26
	90082	08/10/2023	SVC CHARGE	14.00
	90141	08/24/2023	MATS	213.90
	90141	08/24/2023	MATS	245.99
	90141	08/24/2023	TOWELS	16.26
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	MATS	245.99
	90141	08/24/2023	TOWELS	16.26
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	MATS	245.99
	90141	08/24/2023	TOWELS	16.26
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	MATS	245.99
	90141	08/24/2023	TOWELS	16.26
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	TOWELS	14.15
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	MATS	245.99
	90141	08/24/2023	TOWELS	16.26
	90141	08/24/2023	SERVICE CHARGE	14.00
	90141	08/24/2023	TOWELS	14.15
	90141	08/24/2023	SERVICE CHARGE	14.00
Total ARAMARK WORK APPAREL:				1,865.35
AT&T 530 582-0827 966 5				
	90083	08/10/2023	TELEPHONE BILL 10%	296.12
	90083	08/10/2023	TELEPHONE BILL 90%	2,665.04
	90142	08/24/2023	TELEPHONE BILL 10%	269.36

Payee	Check Number	Check Issue Date	Description	Amount
	90142	08/24/2023	TELEPHONE BILL 90%	2,424.30
Total AT&T 530 582-0827 966 5:				5,654.82
AT&T 831-000-9983 804				
	90143	08/24/2023	TELEPHONE BILL 10%	157.62
	90143	08/24/2023	TELEPHONE BILL 90%	1,418.58
Total AT&T 831-000-9983 804:				1,576.20
BARTKIEWICZ, KRONICK & SHANAHAN				
	90084	08/10/2023	JULY 2023 FEES	18,770.64
	90084	08/10/2023	MAY 2023 FEES	5,949.70
	90084	08/10/2023	JUNE 2023 FEES	5,626.90
Total BARTKIEWICZ, KRONICK & SHANAHAN:				30,347.24
BRADY WORLDWIDE INC				
	90144	08/24/2023	LABEL PRINTER BARCODE SCANNER & SOFTWARE	2,493.04
Total BRADY WORLDWIDE INC:				2,493.04
CASELLE				
	90145	08/24/2023	CONTRACT SUPPORT AND MAINT FOR 9/1/23-9/30/23	3,631.00
Total CASELLE:				3,631.00
CASHMAN EQUIPMENT CO.				
	90085	08/10/2023	SHOP LABOR	6,720.12
	90085	08/10/2023	WELD CONSUMABLES	727.44
	90085	08/10/2023	WELD CONSUMABLES	145.49
	90085	08/10/2023	BATTERY, CABLE, WIRE ASSEMBLY	929.46
	90085	08/10/2023	VALVE	1,266.05
	90085	08/10/2023	SODIUM HYPOCHLORITE TANK RENTALS	3,758.57
	90085	08/10/2023	ANTENNA, ADAPTOR, CABLE	222.88
	90085	08/10/2023	HARNESS	48.80
	90085	08/10/2023	GASKET, WASHER, NUT, BOLT	206.55
	90085	08/10/2023	CABLE, CONNECTOR, RADIO	359.13
	90085	08/10/2023	LABOR - FLAT RATE	1,344.00
Total CASHMAN EQUIPMENT CO.:				15,728.49
CDW-G				
	90086	08/10/2023	AXIOM 1GBS POE	323.59
	90086	08/10/2023	BLACK BOX	17.96
	90086	08/10/2023	BELKIN CABLE	75.55
	90086	08/10/2023	FORNINET FORTICARE	689.02
	90086	08/10/2023	HP 410A YELLOW	402.42
	90086	08/10/2023	HP 414A - MAGENTA	132.05
	90086	08/10/2023	HP 414A - CYAN	132.05
	90086	08/10/2023	HP 414A - YELLOW	247.58
	90086	08/10/2023	APC BACK UPS	847.92
	90146	08/24/2023	PRTG NETWORK MONITER	2,506.60
	90146	08/24/2023	LOGITECH G733 WIRELESS HEADPHONES Black	145.54
	90146	08/24/2023	HP 414A	133.61
	90146	08/24/2023	NETGEAR 5PT GBE SMART MGD SWITCH	74.36
	90146	08/24/2023	CYBERPOWER	1,389.80

Payee	Check Number	Check Issue Date	Description	Amount
	90146	08/24/2023	APPLE 10.9 IPAD	503.99
Total CDW-G:				7,622.04
CHARD SNYDER & ASSOCIATES				
	90192	08/31/2023	COBRA FEE	17.44
	90192	08/31/2023	COBRA FEE	8.72
	90192	08/31/2023	COBRA FEE	2.18
	90192	08/31/2023	COBRA FEE	33.52
	90192	08/31/2023	COBRA FEE	8.72
	90192	08/31/2023	COBRA FEE	17.16
	90192	08/31/2023	COBRA FEE	8.72
	90192	08/31/2023	COBRA FEE	4.36
	90192	08/31/2023	COBRA FEE	2.18
	90192	08/31/2023	ADMIN FEE	41.55
	90192	08/31/2023	ADMIN FEE	15.80
	90192	08/31/2023	ADMIN FEE	6.00
	90192	08/31/2023	ADMIN FEE	77.55
	90192	08/31/2023	ADMIN FEE	26.55
	90192	08/31/2023	ADMIN FEE	59.55
	90192	08/31/2023	ADMIN FEE	15.00
	90192	08/31/2023	ADMIN FEE	9.00
	90192	08/31/2023	ADMIN FEE	3.00
	8312301	08/31/2023	HRA2	20.00
	8312301	08/31/2023	HRA	15.03
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	239.99
	8312301	08/31/2023	HRA	30.00
	8312301	08/31/2023	HRA	5.22
	8312301	08/31/2023	HRA	5.00
	8312301	08/31/2023	HRA	188.58
	8312301	08/31/2023	HRA	70.00
	8312301	08/31/2023	HRA	1,412.94
	8312301	08/31/2023	HRA	6.61
	8312301	08/31/2023	HRA	949.20
	8312301	08/31/2023	HRA	10.49
	8312301	08/31/2023	HRA	10.00
	8312301	08/31/2023	HRA	48.71
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	45.12
	8312301	08/31/2023	HRA	5.00
	8312301	08/31/2023	HRA2	10.00
	8312301	08/31/2023	HRA	164.90
	8312301	08/31/2023	HRA	250.00
	8312301	08/31/2023	HRA	44.99
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	141.00
	8312301	08/31/2023	HRA	15.00
	8312301	08/31/2023	HRA	224.00
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	49.43
	8312301	08/31/2023	HRA	10.00
	8312301	08/31/2023	HRA	24.53
	8312301	08/31/2023	HRA	213.98
	8312301	08/31/2023	HRA2	45.00
	8312301	08/31/2023	HRA	35.90

Payee	Check Number	Check Issue Date	Description	Amount
	8312301	08/31/2023	HRA	12.99
	8312301	08/31/2023	HRA	1,183.50
	8312301	08/31/2023	HRA	31.50
	8312301	08/31/2023	HRA	10.00
	8312301	08/31/2023	HRA	307.47
	8312301	08/31/2023	HRA	166.00
	8312301	08/31/2023	FSA	35.00
	8312301	08/31/2023	HRA	45.00
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	15.00
	8312301	08/31/2023	HRA	1,667.43
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	18.38
	8312301	08/31/2023	HRA	20.00
	8312301	08/31/2023	HRA	10.00
	8312301	08/31/2023	HRA	94.00
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	33.12
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	187.47
	8312301	08/31/2023	FSA	7.29
	8312301	08/31/2023	HRA	4.00
	8312301	08/31/2023	HRA	1.87
	8312301	08/31/2023	HRA	182.60
	8312301	08/31/2023	HRA	892.15
	8312301	08/31/2023	HRA	15.00
	8312301	08/31/2023	HRA	74.40
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	40.36
	8312301	08/31/2023	REPAYMENT	1.77-
	8312301	08/31/2023	HRA3 VISION	315.90
	8312301	08/31/2023	HRA3 VISION	426.80
	8312301	08/31/2023	HRA3 VISION	4,462.00
	8312301	08/31/2023	DCA	192.31
	8312301	08/31/2023	HRA	35.00
	8312301	08/31/2023	HRA	79.02
	8312301	08/31/2023	HRA	257.10
	8312301	08/31/2023	HRA	43.33
	8312301	08/31/2023	HRA2	24.50
	8312301	08/31/2023	HRA	38.40
	8312301	08/31/2023	HRA	1,500.00
	8312301	08/31/2023	HRA	825.00
	8312301	08/31/2023	HRA	1,211.93
	8312301	08/31/2023	HRA3 VISION	564.20
	8312301	08/31/2023	HRA	270.29
	8312301	08/31/2023	HRA	750.00
	8312301	08/31/2023	HRA	212.08
	8312301	08/31/2023	HRA2	20.02
	8312301	08/31/2023	HRA	1,367.01
	8312301	08/31/2023	HRA3 VISION	1,125.00
	8312301	08/31/2023	HRA3 VISION	180.84
	8312301	08/31/2023	HRA	140.36
	8312301	08/31/2023	HRA	398.05
	8312301	08/31/2023	HRA	13.98
	8312301	08/31/2023	DCA	192.31
	8312301	08/31/2023	HRA	40.08
	8312301	08/31/2023	HRA	35.00

Payee	Check Number	Check Issue Date	Description	Amount
	8312301	08/31/2023	HRA	83.66-
Total CHARD SNYDER & ASSOCIATES:				24,687.23
COLUMN SOFTWARE PBC				
	90087	08/10/2023	DIGITAL SCANNING OF THE SEWER LINES- ADVERTISING 5/19 & 5/26/23	797.24
	90087	08/10/2023	LEGAL AD FOR NOTICE OF PUBLIC HEARING: TAX DELINQUENCIES 22/23	467.10
	90087	08/10/2023	LEGAL AD FOR NOTICE OF PUBLIC HEARING: TAX ROLL COLLECTION 23/24	298.01
Total COLUMN SOFTWARE PBC:				1,562.35
COPERION K-TRON SALINA INC.				
	90088	08/10/2023	FILTER, PAPER, AIR	1,426.17
Total COPERION K-TRON SALINA INC.:				1,426.17
CORELOGIC INFORMATION SOLUTIONS, IN				
	90089	08/10/2023	MONTHLY BILL FOR JULY 2023	521.67
Total CORELOGIC INFORMATION SOLUTIONS, IN:				521.67
CORWIN FORD				
	90090	08/10/2023	SWITCH	92.12
Total CORWIN FORD:				92.12
CRANE ENGINEERING				
	90147	08/24/2023	MECHANICAL SEAL	953.87
Total CRANE ENGINEERING:				953.87
CSRMA % ALLIANT INSURANCE SERVICES				
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	17,935.20
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	6,725.70
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	8,967.60
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	4,483.80
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	8,967.60
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	24,660.90
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	38,112.30
	90091	08/10/2023	FY24 WORKERS COMPENSATION INSURANCE PREMIUM	2,241.90
	90148	08/24/2023	FY24 PROPERTY INSURANCE PREMIUM	357,660.40
Total CSRMA % ALLIANT INSURANCE SERVICES:				469,755.40
CWEA				
	90092	08/10/2023	CERTIFICATION RENEWAL - 36163	95.00
	90149	08/24/2023	CERTIFICATION RENEWAL #36208	206.00
	90149	08/24/2023	CERTIFICATION RENEWAL #36162	202.00
Total CWEA:				503.00
CWEA-SIERRA SECTION				
	90093	08/10/2023	CERTIFICATION RENEWAL - 36162	202.00
	90093	08/10/2023	CERTIFICATION RENEWAL - 36162	202.00- V
	90093	08/10/2023	SAFETY DAY	1,445.00
	90093	08/10/2023	SAFETY DAY	1,445.00- V
	90150	08/24/2023	SAFETY DAY	1,445.00

Payee	Check Number	Check Issue Date	Description	Amount
Total CWEA-SIERRA SECTION:				1,445.00
DANIEL UNDERWOOD				
	90094	08/10/2023	EXAM FEE	295.00
Total DANIEL UNDERWOOD:				295.00
DAVID AND ERIN JOST ; BULLSHEAD				
	90095	08/10/2023	ANNUAL WIRTH BRIDGE MAINTENANCE	200.00
Total DAVID AND ERIN JOST ; BULLSHEAD:				200.00
DELL COMPUTER CORP. C/O DELL USA L.				
	90096	08/10/2023	MICROSOFT EXCHANGE LICENSES	590.04
Total DELL COMPUTER CORP. C/O DELL USA L.:				590.04
DIGI-KEY				
	90097	08/10/2023	PROFIBUS CONNECTOR	258.35
Total DIGI-KEY:				258.35
E&M ELECTRIC				
	90098	08/10/2023	POWER SUPPLY	808.96
	90098	08/10/2023	6ES7307-1EA01-0AA0 POWER SUPPLY,PS307,24VDC,5A,GP 5A Power Suppl	413.84
Total E&M ELECTRIC:				1,222.80
EIDELWEISS LLC				
	90151	08/24/2023	CONNECTION FEE REFUND	78,700.00
Total EIDELWEISS LLC:				78,700.00
FASTENAL				
	90152	08/24/2023	NUTS, BOLTS, HEX CAP	106.40
	90152	08/24/2023	TRANSFER PUMP	792.64
Total FASTENAL:				899.04
FEDERAL EXPRESS CORP.				
	90153	08/24/2023	SHIPPING CHARGES	22.71
Total FEDERAL EXPRESS CORP.:				22.71
FERGUSON ENTERPRISES LLC #3325				
	90154	08/24/2023	WATER HAMMER ARRESTOR	657.08
	90154	08/24/2023	FLAT CHISEL BIT	12.90
	90154	08/24/2023	FLAT SDS CHISEL	15.69
	90154	08/24/2023	PIPELINE INSPECTION SYSTEM	6,684.43
	90154	08/24/2023	HAMM KIT	756.67
Total FERGUSON ENTERPRISES LLC #3325:				8,126.77
FISHER SCIENTIFIC COMPANY				
	90099	08/10/2023	GLOVES	352.50

Payee	Check Number	Check Issue Date	Description	Amount
Total FISHER SCIENTIFIC COMPANY:				352.50
GOBLE SAMPSON ASSOCIATES				
	90155	08/24/2023	ENDLESS SCREENING BAG	650.00
Total GOBLE SAMPSON ASSOCIATES:				650.00
GRAINGER INC., W.W.				
	90100	08/10/2023	BLADE	341.51
	90100	08/10/2023	SLOW CLOSING SOLENOID VALVE	1,171.75
	90100	08/10/2023	DISENFECTING WIPES	83.94
	90100	08/10/2023	PAPER TOWEL SHEETS	241.74
	90100	08/10/2023	DIE GRINDER	215.42
	90100	08/10/2023	STA-KON FORK TERMINAL	111.39
	90100	08/10/2023	IDEAL TWIST WIRE CONNECTOR BLUE	9.96
	90100	08/10/2023	IDEAL TWIST WIRE CONNECTOR ORANGE	11.63
	90100	08/10/2023	IDEAL TWIST WIRE CONNECTOR YELLOW	34.40
	90100	08/10/2023	IDEAL TWIST WIRE CONNECTOR RED	31.63
Total GRAINGER INC., W.W.:				2,253.37
HARRINGTON INDUSTRIAL PLASTICS				
	90101	08/10/2023	FLOWMETER	309.82
Total HARRINGTON INDUSTRIAL PLASTICS:				309.82
HDR ENGINEERING INC				
	90156	08/24/2023	SEWER RATE STUDY	649.58
Total HDR ENGINEERING INC:				649.58
HOME DEPOT CREDIT SERVICES				
	90157	08/24/2023	50LB CONCRETE LEVELER	730.79
	90157	08/24/2023	LEVELQUIK	185.08
	90157	08/24/2023	PRIMER	41.01
	90157	08/24/2023	15 PIECE BRUSH SET	23.75
	90157	08/24/2023	MINI ROLLER	13.57
	90157	08/24/2023	MINI ROLLERS	12.71
	90157	08/24/2023	MINI ROLLERS	5.95
	90157	08/24/2023	4" FLAT BRUSH	18.49
	90157	08/24/2023	3" FLAT BRUSH	8.10
	90157	08/24/2023	1" FLAT BRUSH	8.25
	90157	08/24/2023	METAL KEYLESS NUT DRIVER	44.35
	90157	08/24/2023	MAX IMPACT NUT DRIVER SET	43.24
	90157	08/24/2023	MAXFIT SET 30 PIECE	14.48
	90157	08/24/2023	HDX SPRAY BOTTLE	11.60
	90157	08/24/2023	MINI ROLLERS	23.82
	90157	08/24/2023	ROLLER COVERS	40.40
	90157	08/24/2023	ROLLER COVERS	22.06
	90157	08/24/2023	LEVELQUIK	551.59
	90157	08/24/2023	JOINT COMPOUND	23.44
	90157	08/24/2023	GREAT STUFF	18.97
	90157	08/24/2023	HOMER BUCKET	19.40
	90157	08/24/2023	5QT MIXING BUCKET	9.70
	90157	08/24/2023	KWIK SEAL	29.36
	90157	08/24/2023	ROLLER COVER	13.54

Payee	Check Number	Check Issue Date	Description	Amount
	90157	08/24/2023	YARDSTICK	1.60
	90157	08/24/2023	RIDGID DRILL	150.58
	90157	08/24/2023	LASER	81.16
	90157	08/24/2023	LEVELQUIK PRIMER	41.01
	90157	08/24/2023	TOLL RENTAL	335.42
	90157	08/24/2023	TOOL RENTAL	138.18
	90157	08/24/2023	RENTAL DEPOSIT RETURN	50.00-
	90157	08/24/2023	RENTAL DEPOSIT	50.00
	90157	08/24/2023	RENTAL DEPOSIT	100.00
	90157	08/24/2023	FOLD IN HALF TABLE	64.93
	90157	08/24/2023	RENTAL DEPOSIT RETURN	50.00-
	90157	08/24/2023	RENTAL DEPOSIT	50.00
	90157	08/24/2023	RENTAL DEPOSIT	50.00
	90157	08/24/2023	RENTAL DEPOSIT	150.00
	90157	08/24/2023	RENTAL DEPOSIT RETURN	150.00-
	90157	08/24/2023	RENTAL DEPOSIT	150.00
Total HOME DEPOT CREDIT SERVICES:				3,026.53
HUNT & SONS INC.				
	90158	08/24/2023	55 GALLON DRUM CHEVRON REGAL	2,856.61
Total HUNT & SONS INC.:				2,856.61
INFOSEND				
	90102	08/10/2023	STATEMENT PROCESSING	304.03
	90159	08/24/2023	PROPOSITION 218 NOTICES	14,398.40
Total INFOSEND:				14,702.43
INSTRUMART.COM				
	90160	08/24/2023	ROTOMETER 7530	156.96
	90160	08/24/2023	SHIPPING COST (UPS GROUND)	11.00
Total INSTRUMART.COM:				167.96
J.W. WELDING SUPPLY				
	90103	08/10/2023	CYLINDER RENTALS	57.75
	90103	08/10/2023	CYLINDER RENTALS	135.90
	90103	08/10/2023	CYLINDER RENTALS	15.90
	90103	08/10/2023	DELIVERY OUR TRUCK	37.89
	90103	08/10/2023	HELIUM	293.95
	90103	08/10/2023	FUEL SURCHARGE RARE & SPEC	1.35
	90103	08/10/2023	ZERO 1.0 AIR, COMPRESSED 2.2	202.73
	90103	08/10/2023	FUEL SURCHARGE RARE & SPEC	2.71
Total J.W. WELDING SUPPLY:				748.18
JACOBS ENGINEERING GROUP INC				
	90161	08/24/2023	#38 DEVELOP TTSA SCADA STANDARDS	41,466.00
Total JACOBS ENGINEERING GROUP INC:				41,466.00
JOHNSON CONTROLS SECURITY SOLUTIONS				
	90104	08/10/2023	ALARM MONITERING SYSTEM / ANNUAL SERVICE CHARGE 07/01/23 - 06/30/	1,255.33

Payee	Check Number	Check Issue Date	Description	Amount
Total JOHNSON CONTROLS SECURITY SOLUTIONS:				1,255.33
JORDAN TRUCK & TRAILER				
	90105	08/10/2023	SNOW PLOW	13,141.62
Total JORDAN TRUCK & TRAILER:				13,141.62
K.G. WALTERS CONSTRUCTION., INC.				
	90078	08/03/2023	PPE #5 CHLORINE SCRUBBER	141,822.65
	90078	08/03/2023	RETENTION #5 CHLORINE SCRUBBER IMPROVEMENTS	7,091.14-
Total K.G. WALTERS CONSTRUCTION., INC.:				134,731.51
KAYLE OHLE				
	90162	08/24/2023	CLASS AND REGISTRATION FEES	1,253.00
	90162	08/24/2023	BOOKS	239.48
Total KAYLE OHLE:				1,492.48
LHOIST NORTH AMERICA				
	90163	08/24/2023	25.02 TON HYDRATED LIME DLVD 7/21/23	9,803.59
	90163	08/24/2023	25.07 TON HYDRATED LIME DLVD	9,823.18
	90163	08/24/2023	25.08 TON HYDRATED LIME DLVD 6/30/23	9,798.76
Total LHOIST NORTH AMERICA:				29,425.53
LIBERTY UTILITIES				
	90164	08/24/2023	ELECTRIC BILL	38.06
	90164	08/24/2023	ELECTRIC BILL	47.53
	90164	08/24/2023	ELECTRIC BILL	34.12
	90164	08/24/2023	ELECTRIC BILL	7.05
	90164	08/24/2023	ELECTRIC BILL	4.90
	90164	08/24/2023	ELECTRIC BILL	23.65
	90164	08/24/2023	ELECTRIC BILL	36.26
Total LIBERTY UTILITIES:				191.57
LINDE GAS AND EQUIP INC				
	90165	08/24/2023	CYLINDER RENTAL	103.21
Total LINDE GAS AND EQUIP INC:				103.21
MCMASTER-CARR				
	90106	08/10/2023	STANDOFF STRUT MOUNT	294.05
	90106	08/10/2023	STRUT MOUNT	456.92
	90106	08/10/2023	ELECTRICL PROTECTION BLANKET	254.76
	90106	08/10/2023	PIPE FITTING	651.03
	90106	08/10/2023	STEEL PIPE	67.87
	90106	08/10/2023	STEEL PIPE	74.84
	90106	08/10/2023	STEEL PIPE	81.40
	90166	08/24/2023	ALUMINUM BAR	176.19
Total MCMASTER-CARR:				2,057.06
MERCY HOUSING ACCTS PAYABLE				
	90107	08/10/2023	SERVICE CHARGE REFUND	778.88

Payee	Check Number	Check Issue Date	Description	Amount
Total MERCY HOUSING ACCTS PAYABLE:				778.88
MISCOWATER				
	90108	08/10/2023	PC PUMP	17,022.01
Total MISCOWATER:				17,022.01
MOUNTAIN HARDWARE				
	90109	08/10/2023	DRILL BITS	62.74
	90109	08/10/2023	WAX RING	19.47
	90167	08/24/2023	TRMMR LINE COM	36.78
Total MOUNTAIN HARDWARE:				118.99
MSC INDUSTRIAL SUPPLY				
	90110	08/10/2023	BANDSAW BLADE FOR MECHANIC SHOP	133.39
	90110	08/10/2023	WELDED BANDSAW BLADE	153.21
	90168	08/24/2023	WELDED BANDSAW	151.87
Total MSC INDUSTRIAL SUPPLY:				438.47
MUNI QUIP INC				
	90111	08/10/2023	KEY WOODRUFF	136.39
	90111	08/10/2023	RING, SNAP, EXT, DIN 471 #38	10.82
	90111	08/10/2023	SEAL, MECHAES 1.125"	894.76
	90111	08/10/2023	SUPPORT FRAME	2,657.54
	90111	08/10/2023	RING, SPACER	129.90
	90111	08/10/2023	LOCKNUT, BEARING	86.60
	90111	08/10/2023	O RING	8.66
	90111	08/10/2023	RING, SNAP	9.75
	90111	08/10/2023	O RING	8.66
	90111	08/10/2023	O RING	59.54
	90111	08/10/2023	IMPELLER	3,082.35
	90111	08/10/2023	SHIM, KIT	286.87
	90111	08/10/2023	CAP, SCREW	10.83
	90111	08/10/2023	LINER	1,883.55
	90111	08/10/2023	MECHANICAL SEAL	262.13
	90111	08/10/2023	O RING	21.65
Total MUNI QUIP INC:				9,550.00
NALCO COMPANY				
	90112	08/10/2023	BOILER WATER TREATMENT	7,268.31
Total NALCO COMPANY:				7,268.31
NAPA- SIERRA				
	90169	08/24/2023	ALARM	35.44
Total NAPA- SIERRA:				35.44
NORTHERN SIERRA AQMD				
	90113	08/10/2023	STATIONARY ENGINE PERMIT TP OPERATE	156.21
Total NORTHERN SIERRA AQMD:				156.21

Payee	Check Number	Check Issue Date	Description	Amount
OFFICE DEPOT				
	90114	08/10/2023	ADHESIVE ROLLS	41.12
	90114	08/10/2023	LEGAL PADS	16.50
	90114	08/10/2023	MEMO PADS	10.50
	90114	08/10/2023	POST IT	11.66
	90114	08/10/2023	PENCILS	13.68
	90114	08/10/2023	JUNIOR LEGAL PADS	8.29
	90114	08/10/2023	CHAIR MAT	216.48
	90114	08/10/2023	RUBBER BANDS	2.35
	90114	08/10/2023	ALLIANCE BRITES	2.53
	90114	08/10/2023	PACKING TAPE	18.98
	90114	08/10/2023	POST ITS	8.25
	90114	08/10/2023	BINDERS	6.06
	90114	08/10/2023	BINDERS	4.33
	90114	08/10/2023	BINDERS	7.79
	90114	08/10/2023	BINDERS	8.70
	90114	08/10/2023	BINDERS	3.90
	90114	08/10/2023	POST ITS	7.22
	90114	08/10/2023	POST ITS	18.82
	90114	08/10/2023	MINI POST ITS	10.81
	90114	08/10/2023	BLUE PENS	11.36
	90114	08/10/2023	BLACK SHARPIES	9.86
	90114	08/10/2023	HIGHLIGHTERS	12.97
	90114	08/10/2023	RED SHARPIES	9.90
	90170	08/24/2023	WORKPRO MAT	79.39
Total OFFICE DEPOT:				541.45
O'REILLY AUTO PARTS				
	90115	08/10/2023	BINDER	259.76
	90115	08/10/2023	REMV TOOL	12.98
	90115	08/10/2023	BINDER	129.88
Total O'REILLY AUTO PARTS:				142.86
PACIFIC OFFICE AUTOMATION				
	90171	08/24/2023	8/3/23-9/3/23 MONTHLY BILL	181.31
	90171	08/24/2023	7/2/23-8/28/23 MONTHLY BILL	55.85
	90171	08/24/2023	2/2/22-5/2/22 QRTLTY BILLING	305.03
	90171	08/24/2023	QUARTERLY OVERAGE	1,145.58
	90171	08/24/2023	7/3/23-8/3/23 MONTHLY BILLING	181.31
	90171	08/24/2023	6/8/23-7/28/23 MONTHLY BILLING	55.85
Total PACIFIC OFFICE AUTOMATION:				1,924.93
PAN PACIFIC SUPPLY				
	90116	08/10/2023	CHESTERSTON 155 SEAL	1,983.34
Total PAN PACIFIC SUPPLY:				1,983.34
PAYMENTUS CORP				
	90172	08/24/2023	TRANS FEE FOR JULY 23	102.50
Total PAYMENTUS CORP:				102.50
PDM STEEL SVC CNTRS INC-SPARKS NV				
	90173	08/24/2023	SQUARE TUBE 20' STAINLESS STEEL	1,415.27

Payee	Check Number	Check Issue Date	Description	Amount
	90173	08/24/2023	ANGLE TUBE STAINLESS STEEL	928.65
	90173	08/24/2023	FLAT BAR STAINLESS STEEL	259.28
	90173	08/24/2023	ANGEL STAINLESS STEEL	480.90
	90173	08/24/2023	FUEL SURCHARGE	30.00
Total PDM STEEL SVC CNTRS INC-SPARKS NV:				3,114.10
PERS-RETIREMENT				
	8312302	08/31/2023	GASB 68 REPORTS	700.00
Total PERS-RETIREMENT:				700.00
PLATT ELECTRIC COMPANY				
	90117	08/10/2023	BLANK WALLPLATE	39.60
	90117	08/10/2023	WEATHERPROOF COVER	28.36
	90117	08/10/2023	LABELS	203.92
	90117	08/10/2023	20A DUPLEX RECEPTACLE	26.85
	90117	08/10/2023	RIGID STRUT STRAP	121.60
	90117	08/10/2023	SQUARE BOX WELDED	83.61
	90117	08/10/2023	EMT CONDUIT	29.42
Total PLATT ELECTRIC COMPANY:				533.36
PROMANTEK INC				
	90118	08/10/2023	ANNUAL TRAKSTAR RENEWAL	4,300.00
Total PROMANTEK INC:				4,300.00
RENO FORKLIFT STORAGE SYSTEMS				
	90119	08/10/2023	POWERFLEX AC DRIVE	3,615.42
	90119	08/10/2023	POWERFLEX AC DRIVE	3,615.42- V
Total RENO FORKLIFT STORAGE SYSTEMS:				.00
REXEL				
	90120	08/10/2023	POWERFLEX IP66	520.59
	90120	08/10/2023	CONTROL MODULE FAN	411.72
	90120	08/10/2023	AB 20-750-2262D-2R POWERFLEX 750 115V AC IO OPTION MODULE	402.24
	90120	08/10/2023	EXTRA TOUGH 755 AC DRIVE AB 25B-D030N104 POWERFLEX 525 15KW	23,717.52
	90174	08/24/2023	(20HP) AC DRIVE AB 25-COMM-P POWERFLEX 520 PROFIBUS	3,615.42
	90174	08/24/2023	COMM ADAPTOR	757.41
	90174	08/24/2023	SELECTOR SWITCH	1,018.96
	90174	08/24/2023	PILOT LIGHT	1,460.43
	90174	08/24/2023	LEGEND PLATE	50.77
	90174	08/24/2023	LEGEND PLATE	50.79
Total REXEL:				32,005.85
RJMS CORPORATION DBA TOYOTA MATERIAL				
	90175	08/24/2023	SEAT CUSHION	735.38
	90175	08/24/2023	CHARGER	836.05
Total RJMS CORPORATION DBA TOYOTA MATERIAL:				1,571.43
ROCKWELL SOLUTIONS				
	90176	08/24/2023	IMPELLER	1,970.15
	90176	08/24/2023	CUTTER BAR	1,719.01

Payee	Check Number	Check Issue Date	Description	Amount
	90176	08/24/2023	SEAL/SLEEVE	786.98
	90176	08/24/2023	UPPER CUTTER	645.17
	90176	08/24/2023	RESTRICTOR BUSHING	627.85
	90176	08/24/2023	THRUST BEARINGS	521.77
	90176	08/24/2023	RADIAL BEARIMG	190.52
	90176	08/24/2023	PIN DOWEL	15.16
	90176	08/24/2023	SLINGER SEAL	122.32
	90176	08/24/2023	GREASE SEAL	92.01
	90176	08/24/2023	CUTTER BAR SHIM	86.60
	90176	08/24/2023	LIP SEAL SLEEVE	241.40
	90176	08/24/2023	O-RING	21.65
	90176	08/24/2023	LIP SEAL	99.59
	90176	08/24/2023	SHIPPING	129.99
	90176	08/24/2023	CUTTER NUT	107.17
	90176	08/24/2023	O-RING	23.81
	90176	08/24/2023	O-RING	23.81
	90176	08/24/2023	O-RING	16.24
	90176	08/24/2023	O-RING	23.81
	90176	08/24/2023	SHAFT GUARD	143.97
	90176	08/24/2023	SEAL SLINGER	118.00
	90176	08/24/2023	SLEEVE SHAFT	430.84
Total ROCKWELL SOLUTIONS:				8,157.82
ROY SMITH COMPANY				
	90121	08/10/2023	LIQUID OXYGEN	9,158.00
	90121	08/10/2023	LIQUID OXYGEN	9,087.70
	90177	08/24/2023	4818 GAL LIQUID OXYGEN DLVD 8/8/23	9,154.20
	90177	08/24/2023	4785 GAL LIQUID OXYGEN DLVD 7/25/23	9,091.50
	90177	08/24/2023	2543 GAL LIQUID OXYGEN DLVD 7/20/23	4,831.70
Total ROY SMITH COMPANY:				41,323.10
RS AMERICAS INC				
	90178	08/24/2023	FAN FILTERS	225.26
Total RS AMERICAS INC:				225.26
SAFEWAY INC.				
	90122	08/10/2023	SAFETY LUNCH	182.76
Total SAFEWAY INC.:				182.76
SAK CONSTRUCTION LLC				
	90123	08/10/2023	POWERFLEX PROFIBUS ADAPTOR	757.41
	90123	08/10/2023	POWERFLEX PROFIBUS ADAPTOR	757.41- V
Total SAK CONSTRUCTION LLC:				.00
SEMITORR GROUP, LLC DBA:				
	90179	08/24/2023	OIL FOR BLOWERS	1,618.94
Total SEMITORR GROUP, LLC DBA.:				1,618.94
SHRED-IT USA				
	90124	08/10/2023	6/28/23 SVC	83.18
	90124	08/10/2023	7/12/23 SVC	83.19

Payee	Check Number	Check Issue Date	Description	Amount
Total SHRED-IT USA:				166.37
SIERRA ELECTRONICS				
	90180	08/24/2023	ANNUAL RADIO REPEATER SUBSCRIPTION	160.00
Total SIERRA ELECTRONICS:				160.00
SNAP-ON INDUSTRIAL				
	90125	08/10/2023	TOOLS FOR BRAKE ON TRI TRUCK	706.66
	90181	08/24/2023	IMPACT DRIVE	172.29
	90181	08/24/2023	STRIKING SCRAPER SET	192.73
	90181	08/24/2023	SWIVEL IMPACT SOCKET	62.79
	90181	08/24/2023	IMPACT SWIVEL SOCKET SET	329.97
Total SNAP-ON INDUSTRIAL:				1,464.44
SOLENIS				
	90126	08/10/2023	K290FLX POLYMER	27,640.01
Total SOLENIS:				27,640.01
SOUTHWEST GAS CORP.				
	90127	08/10/2023	7/1/23-8/1/23 PLANT 10%	123.55
	90127	08/10/2023	7/1/23-8/1/23 PLANT 90%	1,111.96
Total SOUTHWEST GAS CORP.:				1,235.51
TAHOE SUPPLY COMPANY LLC				
	90128	08/10/2023	BLEACH	62.49
Total TAHOE SUPPLY COMPANY LLC:				62.49
TAHOE TRUCKEE DISPOSAL				
	90129	08/10/2023	BIOSOLIDS	2,616.43
	90129	08/10/2023	CHEM SLUDGE & HEADWORKS SCREENING	15,062.76
	90129	08/10/2023	DEBRIS BOXES	586.79
Total TAHOE TRUCKEE DISPOSAL:				18,265.98
THATCHER COMPANY OF CA INC				
	90130	08/10/2023	SODIUM HYPOCHLORITE	12,070.21
	90130	08/10/2023	SODIUM HYPUCHLORITE	12,086.88
	90130	08/10/2023	SODIUM HYPOCHLORITE	12,101.93
Total THATCHER COMPANY OF CA INC:				36,259.02
TOTAL COMPENSATION SYSTEMS INC				
	90182	08/24/2023	GASB CONSULTING SERVICES 1ST INSTALLMENT	1,800.00
TOTAL COMPENSATION SYSTEMS INC:				1,800.00
TRUCKEE DONNER PUD				
	90131	08/10/2023	06/19/23-07/18/23 ELECTRIC	33.06
	90131	08/10/2023	6/19/23-07/18/23 ELECTRIC	60.98
	90131	08/10/2023	6/16/23-7/18/23 ELECTRIC	52.12
	90131	08/10/2023	6/19/23-7/18/23 ELECTRIC 10%	9,497.33

Payee	Check Number	Check Issue Date	Description	Amount
	90131	08/10/2023	6/19/23-7/18/23 ELECTRIC 90%	85,476.06
	90131	08/10/2023	6/19/23-7/18/23 WATER 10%	14.94
	90131	08/10/2023	6/196/23-7/18/23 WATER 90%	134.55
Total TRUCKEE DONNER PUD:				95,269.04
TRUCKEE RENTS INC				
	90183	08/24/2023	SNOWBLOWER PARTS	516.10
Total TRUCKEE RENTS INC:				516.10
T-TIME ENTERPRISES				
	90184	08/24/2023	CT10 COVERALLS	66.28
	90184	08/24/2023	CT10 COVERALLS	49.52
	90184	08/24/2023	CP40 COVERALLS	49.52
Total T-TIME ENTERPRISES:				165.32
U.S. BANK CARD DIVISION				
	8282301	08/28/2023	VERIZON BILL	39.46
	8282301	08/28/2023	SAFETY BOOTS	248.99
	8282301	08/28/2023	CARHARTT GLOVES	707.64
	8282301	08/28/2023	STRAW HAT	131.33
	8282301	08/28/2023	FREEZER	171.04
	8282301	08/28/2023	HAZWOPER	1,438.20
	8282301	08/28/2023	E&I INTERVEIWS	64.66
	8282301	08/28/2023	E&I INTERVIEWS	99.05
	8282301	08/28/2023	BOARD SNACKS	165.49
	8282301	08/28/2023	MICROSOFT TRAINING	25.00
	8282301	08/28/2023	AUDIO CONFERENCE MONTHLY CHARGE	110.00
	8282301	08/28/2023	MONTHLY BILL	113.76
	8282301	08/28/2023	MONTHLY BILL	413.31
	8282301	08/28/2023	VERIZON MONTHLY BILL	75.53
	8282301	08/28/2023	KNIFE, ADHESIVE, BLADE	427.90
	8282301	08/28/2023	HARDI BACKER	74.67
	8282301	08/28/2023	ADHESIVE AND GROUT	73.58
	8282301	08/28/2023	THREADED EXPANSION COMP	1,318.00
	8282301	08/28/2023	THREADED EXPANSION COMP	174.00
	8282301	08/28/2023	RAKE, BITS, EXTRACTOR	550.51
	8282301	08/28/2023	AIR FILTER	35.21
	8282301	08/28/2023	MIRROR	802.02
	8282301	08/28/2023	AXLE HUB SOCKET	95.21
	8282301	08/28/2023	FRONT END LOADER TOOLS	232.71
	8282301	08/28/2023	FLOOR SCRAPER, KNIFE	72.48
	8282301	08/28/2023	DIESEL TRUCK OFF-ROAD RECOVERY KIT	977.74
	8282301	08/28/2023	PRINTER BATTERY, EXTENSION CORD	218.12
	8282301	08/28/2023	LIGHTS	4,176.50
	8282301	08/28/2023	LIGHTS	447.00
	8282301	08/28/2023	VERIZON MONTHLY BILL	39.46
	8282301	08/28/2023	ONLINE SERVICES	360.00
	8282301	08/28/2023	AMAZON WEB MONTHLY BILL	6.59
	8282301	08/28/2023	GOOGLE CHROME DEVICE MANAGMENT	999.00
	8282301	08/28/2023	LOG ME IN MONTHLY BILL	84.00
	8282301	08/28/2023	LOG ME IN MONTHLY CREDIT FOR CANCELLATION	84.00-
	8282301	08/28/2023	STEEL EXTENSION RING	102.63
	8282301	08/28/2023	SELF GROUNDING CLIPS	54.53
	8282301	08/28/2023	FILTERS	699.12

Payee	Check Number	Check Issue Date	Description	Amount
	8282301	08/28/2023	BALANCE AIR	649.50
	8282301	08/28/2023	GOO GONE, SHOP TOWELS	64.38
	8282301	08/28/2023	BALDOR MOTOR	1,548.46
	8282301	08/28/2023	SUN SCREEN	97.30
Total U.S. BANK CARD DIVISION:				18,100.08
ULINE				
	90132	08/10/2023	DESK	1,552.55
	90132	08/10/2023	FILE CABINET	541.25
Total ULINE:				2,093.80
UNIFIRST CORPORATION				
	90133	08/10/2023	UNIFORMS	53.24
	90133	08/10/2023	UNIFORMS	119.43
	90133	08/10/2023	UNIFORMS	39.83
	90133	08/10/2023	UNIFORMS	192.54
	90133	08/10/2023	UNIFORMS	204.74
	90133	08/10/2023	UNIFORMS	20.87
	90133	08/10/2023	UNIFORMS	34.23
	90133	08/10/2023	UNIFORMS	45.98
	90133	08/10/2023	UNIFORMS	104.01
	90185	08/24/2023	UNIFORMS	39.83
	90185	08/24/2023	UNIFORMS	53.24
	90185	08/24/2023	UNIFORMS	121.06
	90185	08/24/2023	UNIFORMS	24.60
	90185	08/24/2023	UNIFORMS	26.60
	90185	08/24/2023	UNIFORMS	192.56
	90185	08/24/2023	UNIFORMS	24.60
	90185	08/24/2023	UNIFORMS	39.83
	90185	08/24/2023	UNIFORMS	118.16
	90185	08/24/2023	UNIFORMS	53.24
Total UNIFIRST CORPORATION:				1,508.59
UNITED PARCEL SERVICE, UPS				
	90134	08/10/2023	SHIPPING JUNE 2023	59.02
	90134	08/10/2023	SHIPPING JUNE 2023	15.36
	90134	08/10/2023	SHIPPING JUNE 2023	15.84
Total UNITED PARCEL SERVICE, UPS:				90.22
UNIVAR USA INC.				
	90135	08/10/2023	METHANOL	13,487.26
	90135	08/10/2023	METHANOL	12,956.68
	90135	08/10/2023	METHANOL	12,653.49
	90135	08/10/2023	METHANOL	12,956.68
	90186	08/24/2023	7001.5 GAL DLVD METHANOL DLVD 6/27/23	11,688.30
Total UNIVAR USA INC.:				36,767.89
USA BLUE BOOK				
	90187	08/24/2023	PRESSURE GAUGE	272.08
	90187	08/24/2023	Shipping	19.17
	90187	08/24/2023	GRIFFCO 1/2" RELIEF VALVE	584.77

Payee	Check Number	Check Issue Date	Description	Amount
Total USA BLUE BOOK:				876.02
VARIED PRODUCTS				
	90188	08/24/2023	LARGE NITRILE GLOVES	1,121.02
	90188	08/24/2023	XLARGE NITRILE GLOVES	1,121.03
Total VARIED PRODUCTS:				2,242.05
VWR SCIENTIFIC INC				
	90136	08/10/2023	VWR PIPET SERO INDU PKG ST ORANGE 10ML	423.47
	90136	08/10/2023	CYLINDER TD BUMPER 1000ML PK1	1,601.58
	90136	08/10/2023	NITRITE-NITROGEN ION STD 1000PPM 125ML	96.68
	90136	08/10/2023	VWR FILTER PAPER 12.5CM PK100	166.60
	90136	08/10/2023	PHOSPHATE 3 PP 25ML PK10	1,318.70
	90136	08/10/2023	VWR FILTER PAPER 4.7CM PK100	747.23
	90136	08/10/2023	PROSPORE AMPOULE LOG 5 PK10	275.15
	90136	08/10/2023	VWR NITRITE (NO2)- 1000 UG/ML 125ML	101.76
	90189	08/24/2023	VWR TUBING SL .375X.625IN 50FT	321.97
	90189	08/24/2023	BRILLIANT GREEN BILE 2% 500G	331.16
	90189	08/24/2023	LAURYL TRYPTOSE BROTH 500G	999.45
	90189	08/24/2023	SODIUM SULFITE ANHYD ACS GRADE 500G	67.79
	90189	08/24/2023	VWR RAZOR BLADES NUMBER 12 PK 100	117.84
	90189	08/24/2023	VWR CHLORIDE (CL)- 1000 UG/ML 500ML	179.94
	90189	08/24/2023	EC MEDIUM 500G	340.34
Total VWR SCIENTIFIC INC:				7,089.66
WECO INDUSTRIES LLC				
	90190	08/24/2023	BRASS PISTON VALVE	831.23
Total WECO INDUSTRIES LLC:				831.23
WESTERN ENV. TESTING LAB.				
	90191	08/24/2023	BIOSOLIDS RECEIVED 8/10/23	79.00
	90191	08/24/2023	BIOSOLIDS RECEIVED 8/8/23	79.00
	90191	08/24/2023	BIOSOLIDS RECEIVED 8/9/23	79.00
Total WESTERN ENV. TESTING LAB.:				237.00
WESTERN NEVADA SUPPLY				
	90137	08/10/2023	ROMA 18 DJ405-18 DISMANTLING JOINT W/STD	5,018.02
Total WESTERN NEVADA SUPPLY:				5,018.02
WHITE CAP				
	90138	08/10/2023	COMPACTOR WITH TANK	2,282.32
Total WHITE CAP:				2,282.32
Grand Totals:				1,323,141.47



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Crystal Sublet, Finance and Administrative Manager
Item: IV-3
Subject: Ratify approval of Financial Statements.

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 of Directors ratify approval of the Financial Statements.

Review Tracking

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

Approved By: *Richard Pallante*
Richard Pallante
General Manager



Tahoe-Truckee Sanitation Agency
 Fund 10: General Fund
 Fiscal Year 2022 - 2023
 Period Ending August 31, 2023

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
REVENUE						
Income from Service Charge	17,026,000.00	1,408,973.75	8.3	2,816,017.48	16.5	1,2,3
Tax Revenue - Ad Valorem	5,078,000.00	0.00	0.0	0.00	0.0	2
Fund Interest	254,000.00	50,034.19	19.7	50,036.58	19.7	4
Other Revenue	73,000.00	610.00	0.8	5,837.40	8.0	5
Temporary Discharge	25,000.00	12,018.83	48.1	12,018.83	48.1	
TOTAL REVENUE	22,456,000.00	1,471,636.77	6.6	2,883,910.29	12.8	
EXPENDITURE						
Salaries & Wages	6,567,000.00	409,641.18	6.2	1,160,783.71	17.7	
Employee Benefits	3,602,500.00	451,882.55	12.5	884,062.95	24.5	
OPEB Retiree Health Reimbursement	0.00	(450,000.00)	0.0	(450,000.00)	0.0	6
Director Fees	9,500.00	800.00	8.4	1,300.00	13.7	
Vehicle	83,000.00	27,132.39	32.7	30,057.19	36.2	
CSRMA Insurance	415,000.00	357,660.40	86.2	358,812.40	86.5	7
Professional Memberships	53,500.00	798.00	1.5	1,013.00	1.9	
Agency Permits & Licenses	225,000.00	0.00	0.0	0.00	0.0	
Office Expense	336,500.00	15,691.06	4.7	15,691.06	4.7	
Contractual Services	2,740,500.00	159,079.32	5.8	161,725.53	5.9	
Professional Services	689,000.00	38,925.43	5.6	42,556.43	6.2	
Conferences & Training	214,000.00	1,510.68	0.7	17,010.68	7.9	
Utilities	1,413,000.00	104,143.94	7.4	105,720.14	7.5	
Supplies, Repairs & Maintenance	1,234,500.00	94,353.32	7.6	105,945.91	8.6	
TOTAL EXPENDITURE	17,583,000.00	1,211,618.27	6.9	2,434,679.00	13.8	
NET INCOME (LOSS)	4,873,000.00	260,018.50		449,231.29		
Unfunded Accrued Liability	1,144,000.00	0.00		1,106,589.00	96.7	

17% of the fiscal year has elapsed.
 This is an unaudited status report.

Notes:

- 1 - TTSa collects the majority of its Sewer Service Charges on the county property tax bills of Placer County, El Dorado County and Nevada County. Placer County and Nevada County Sewer Service Charges are on the Teeter Schedule.
- 2 - Sewer Service Charges and Property Tax Revenue are net amounts of each County's billing fees. Teeter Schedule 55% - 1/2023, 40% 5/2023 and 5% 7/2023.
- 3 - The majority of Sewer Service Charges are collected on the County tax roll and recorded on a monthly basis according to the accrual-based accounting method. Sewer Service Charges not on the County tax roll are recorded when received.
- 4 - Interest income for various investments to include LAIF, CalClass, US Securities, FDIC Certificates of Deposit, Money Market Accounts and Bank Accounts.
- 5 - Other Revenue includes rebates, billings and surplus items sold.
- 6 - OPEB Reimbursement received from CalPERS for FY22 retiree health insurance premiums.
- 7 - Property and Pooled liability insurance.



Tahoe-Truckee Sanitation Agency
 Fund 02: Wastewater Capital Reserve
 Fiscal Year 2023 - 2024
 Period Ending August 31, 2023

	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
REVENUE						
Income from Connection Fees	1,071,000.00	106,932.00	10.0	417,134.00	38.9	
Fund Interest	440,000.00	82,686.19	18.8	105,057.96	23.9	7
TOTAL REVENUE	1,511,000.00	189,618.19	12.5	522,191.96	34.6	
EXPENDITURE						
FY24 Disinfection Process Modernization	500,000.00	0.00	0.00	0.00	0.0	
FY24 Improve Physical Security	167,000.00	0.00	0.00	0.00	0.0	
FY24 Digestion Improvements Project	81,000.00	0.00	0.00	0.00	0.0	
FY24 Lime Systems Improvements	56,500.00	0.00	0.00	0.00	0.0	
FY24 River Crossing, Gravity Main	31,500.00	0.00	0.00	0.00	0.0	
FY24 Plant Wide Electrical Improvements	12,500.00	0.00	0.00	0.00	0.0	
FY24 TWAS Pump Replacement Project	7,000.00	0.00	0.00	0.00	0.0	
FY23 Scada/IT Develop Standards	237,000.00	41,466.00	17.50	41,466.00	17.5	1
SUBTOTAL EXPENDITURES	1,092,500.00	41,466.00	3.8	41,466.00	3.8	
Allocation of 73.2% of Bond Payment	2,206,000.00	0.00	0.0	0.00	0.0	
TOTAL EXPENDITURE	3,298,500.00	41,466.00	1.3	41,466.00	1.3	
NET INCOME (LOSS)	(1,787,500.00)	148,152.19		480,725.96		

17% 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 FY24
- (6) Project cancelled
- (7) Interest income for various investments to include LAIF, CalClass, US Securities, FDIC Certificates of Deposit, Money Market Accounts and Bank Accounts.



Tahoe-Truckee Sanitation Agency
Fund 06: Replacement, Rehabilitation and Upgrade
Fiscal Year 2023 - 2024
Period Ending August 31, 2023

EXPENDITURE	Budget \$	Month \$	Month %	YTD \$	YTD %	Notes
FY24 Building Roof Replacements	1,268,000.00	0.00	0	0.00	0	
FY24 Front Entry Landscape Improvements	1,260,000.00	0.00	0	0.00	0	
FY24 Lime Systems Improvements	414,000.00	0.00	0	0.00	0	
FY24 LEL Equipment Replacement	364,000.00	0.00	0	0.00	0	
FY24 Cashman CAT 938M Wheel Loader	297,000.00	0.00	0	0.00	0	
FY24 Upgrade Networks	188,000.00	0.00	0	0.00	0	
FY24 Harmonic Filter Replacement	148,000.00	0.00	0	0.00	0	
FY24 Plant Wide NFPA 820 Compliance	126,000.00	0.00	0	0.00	0	
FY24 Visible Reinforcement Study	105,000.00	0.00	0	0.00	0	
FY24 Light Vehicle Replacement	104,000.00	0.00	0	0.00	0	
FY24 Filter Press Feed Pump	103,000.00	0.00	0	0.00	0	
FY24 Plant Wide Electrical	92,000.00	0.00	0	0.00	0	
FY24 2-Water Valve Replacement	86,000.00	0.00	0	0.00	0	
FY24 Odorous Air VFD	80,000.00	0.00	0	0.00	0	
FY24 Cashman CAT Skid Steer	78,000.00	0.00	0	0.00	0	
FY24 BIPS Strainer Basket Refurbishment	75,000.00	0.00	0	0.00	0	
FY24 Condition Assessment	74,000.00	0.00	0	0.00	0	
FY24 Maintenance Carts	63,000.00	0.00	0	0.00	0	
FY24 Replacement Primary Sludge Pumps	63,000.00	0.00	0	0.00	0	
FY24 TWAS Pump Replacement Project	50,000.00	0.00	0	0.00	0	
FY24 Misc Plant Rehab Project	50,000.00	0.00	0	0.00	0	
FY24 Breaker Replacement	49,000.00	0.00	0	0.00	0	
FY24 WAS Thickening	46,000.00	0.00	0	0.00	0	
FY24 Cake Discharge VFD	41,000.00	0.00	0	0.00	0	
FY24 Operation Forklift	40,000.00	0.00	0	0.00	0	
FY24 2-Water System	40,000.00	0.00	0	0.00	0	
FY24 Replacement Valves	35,000.00	0.00	0	0.00	0	
FY24 VFD Replacements	34,000.00	0.00	0	0.00	0	
FY24 BNR Blower Replacement	29,000.00	0.00	0	0.00	0	
FY24 Filter Press Hydraulic	26,000.00	0.00	0	0.00	0	
FY24 Phosphorus Stripper Flow	17,000.00	0.00	0	0.00	0	
FY23 Digestion Improvements Project	501,000.00	0.00	0	0.00	0	
FY23 Scada/IT Replace Servers	285,000.00	0.00	0	0.00	0	
FY23 River Crossing, Gravity Main	255,000.00	0.00	0	0.00	0	
FY23 Lab Equipment Replacements	73,000.00	0.00	0	0.00	0	
SUBTOTAL EXPENDITURES	6,559,000.00	0.00	0.0	0.00	0.0	
Allocation of 26.8% of Bond Payment	808,000.00	0.00	0.0	0.00	0.0	
TOTAL EXPENDITURES	7,367,000.00	0.00	0.0	0.00	0.0	

17% of the fiscal year has elapsed.
This is an unaudited status report.

Notes:

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

Tahoe-Truckee Sanitation Agency
 Combined Cash Statement
 August 31, 2023

<u>COMBINED CASH ACCOUNTS</u>	
US BANK CHECKING	333,995.52
US BANK SERVICE CHARGE	91,018.23
US BANK TAX REVENUE	6,776.52
US BANK WWCRF	93,252.39
WELLS FARGO PAYROLL	458,885.46
PETTY CASH	600.00
L.A.I.F.	3,194.66
PERSHING - CUSTODY ACCOUNT - FDIC INSURED CD'S (RESTRICTED FUNDS)	151,057.81
ZIONS - CUSTODY ACCOUNT - US TREASURY NOTES & BILLS (UNRESTRICTED)	13,727.05
CALIFORNIA CLASS	26,145,126.12
US TREASURY SECURITIES - UNRESTRICTED FUNDS @ COST	4,900,032.76
FDIC INSURED CERTIFICATES OF DEPOSIT - RESTRICTED FUNDS @ COST	4,993,734.10
TOTAL COMBINED CASH	<u>37,191,400.62</u>
CASH ALLOCATED TO OTHER FUNDS	<u>(37,191,400.62)</u>
TOTAL UNALLOCATED CASH	0.00

FUND	CASH ALLOCATION RECONCILIATION	August 31, 2023	July 31, 2023	Amount of Change	% of Change	August 31, 2022	Amount of Change	% of Change
02	ALLOCATION TO WASTEWATER CAPITAL RESERVE FUND	18,515,619.80	18,339,632.10	175,987.70	0.96	17,410,844.25	1,104,775.55	6.35
06	ALLOCATION TO R.R. & UPGRADE FUND	3,391,220.93	3,550,009.92	(158,788.99)	(4.47)	7,805,733.41	(4,414,512.48)	(56.55)
07	ALLOCATION TO EMERGENCY & CONTINGENCY FUND	4,102,152.89	4,088,953.32	13,199.57	0.32	4,000,000.00	102,152.89	2.55
10	ALLOCATION TO GENERAL FUND	11,182,407.00	11,481,119.46	(298,712.46)	(2.60)	8,995,330.59	2,187,076.41	24.31
	TOTAL ALLOCATION TO OTHER FUNDS	<u>37,191,400.62</u>	<u>37,459,714.80</u>	<u>(268,314.18)</u>	<u>(0.72)</u>	<u>38,211,908.25</u>	<u>(1,020,507.63)</u>	<u>(2.67)</u>
	ALLOCATIONS FROM COMBINED CASH	<u>(37,191,400.62)</u>	<u>(37,459,714.80)</u>			<u>(38,211,908.25)</u>		
	ZERO PROOF IF ALLOCATIONS BALANCE	0.00	0.00			0.00		

California State Treasurer
Fiona Ma, CPA



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

September 05, 2023

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

TAHOE TRUCKEE SANITATION AGENCY

TREASURER
13720 BUTTERFIELD DRIVE
TRUCKEE, CA 96161

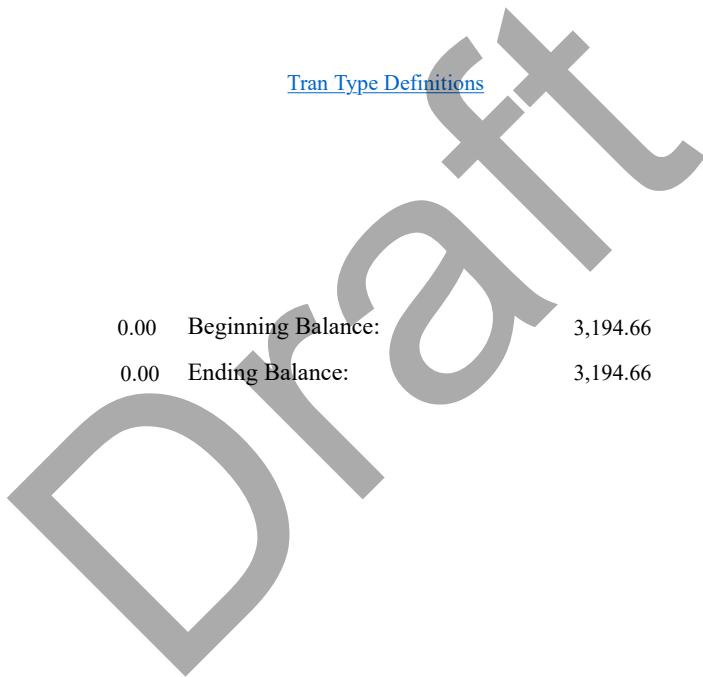
[Tran Type Definitions](#)

Account Number: 70-31-001

August 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	3,194.66
Total Withdrawal:	0.00	Ending Balance:	3,194.66





Summary Statement

August 31, 2023

Page 1 of 3

Investor ID: CA-01-0093

0000085-0000319 PDF 565401

Tahoe-Truckee Sanitation Agency
13720 Butterfield Drive
Truckee, CA 96161

California CLASS

California CLASS

Average Monthly Yield: 5.4471%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0093-0001	CalClass Investment Account	26,295,663.63	1,230,000.00	1,500,000.00	119,462.49	165,126.12	25,817,904.36	26,145,126.12
TOTAL		26,295,663.63	1,230,000.00	1,500,000.00	119,462.49	165,126.12	25,817,904.36	26,145,126.12

TAHOE TRUCKEE SANITATION AGENCY
ATTN CRYSTAL SUBLET
13720 BUTTERFIELD DR
TRUCKEE CA 96161-3316

August 1, 2023 - August 31, 2023
Account Number: 5EQ-943933

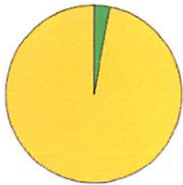
Your Investment Representative:
AARON BONCK
(206) 365-3003

Portfolio at a Glance

	This Period
BEGINNING ACCOUNT VALUE	\$5,003,538.68
Dividends, Interest and Other Income	11,843.63
Net Change in Portfolio ¹	-2,486.94
ENDING ACCOUNT VALUE	\$5,012,895.37
Estimated Annual Income	\$248,020.92

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

Asset Summary



Asset Type	Percent	Last Period	This Period
Cash, Money Funds, and Bank Deposits	3%	139,214.18	151,057.81
Fixed Income	97%	4,864,324.50	4,861,837.56
Account Total (Pie Chart)	100%	\$5,003,538.68	\$5,012,895.37

Please review your allocation periodically with your Investment Representative.

Client Service Information

Your Investment Representative: J2Y
AARON BONCK
9725 3RD AVE NE
SUITE 610
SEATTLE WA 98115

Contact Information
Business: (206) 365-3003
Fax: (206) 417-6000

August 01, 2023 through August 31, 2023

Account Name : Tahoe-Truckee Sanitation Agency Custody

Account No : 8305562

Holdings

Shares / PV	Asset Description	Cost	Price	Market	Est Ann Inc	Yield	Acc Income
<u>Money Market Funds - Taxable</u>							
13,727.05	Fidelity Treasury Only Class III FOIXX	13,727.05	1.00	13,727.05	665.40	4.85%	57.00
13,727.05	** Sub Totals **	13,727.05		13,727.05	665.40	4.85%	57.00
<u>U.S. Treasury Bills</u>							
2,555,000	U S Treasury Bills 09/28/2023	2,502,552.93	99.60	2,544,863.04	132,154.74	5.19%	0.00
2,555,000	** Sub Totals **	2,502,552.93		2,544,863.04	132,154.74	5.19%	0.00
<u>U.S. Treasury Notes & Bonds</u>							
2,555,000	U S Treasury Notes 0.750% 12/31/2023	2,491,181.17	98.46	2,515,577.14	19,162.50	0.76%	3,228.46
2,555,000	** Sub Totals **	2,491,181.17		2,515,577.14	19,162.50	0.76%	3,228.46
5,123,727.05	** Grand Totals **	5,007,461.15		5,074,167.23	151,982.64	3.00%	3,285.46

Cash Summary

Principal Cash	-7,461.15
Income Cash	7,461.15
Invested Income	0.00

[Investment Data](#)

[My Account Profile](#)

[Documentation/Forms](#)

Investment Allocation

Account: 5084675063 » Tahoe-Truckee Sanitation Agency

Investment Strategy	Unit Price	Number of Units	Balance
CERBT Strategy 1	20.315363	618,690.052	\$12,568,913.57
Total			\$12,568,913.57

[Download to Excel](#)



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-1
Subject: Appointment of Agency Board President and Vice President

Background

Tahoe-Truckee Sanitation Agency Act requires a President and Vice-President be elected to the Agency Board of Directors as follows:

§ 114-65. President and vice president; election

Sec. 65. At the first regular meeting of the board next succeeding September 1 of each odd-numbered year, the board shall elect from its membership a president and vice president.

The President and Vice-President elect shall preside at the next Board of Directors meeting.

Fiscal Impact

None.


Attachments

None.

Recommendation

Management recommends the Board of Directors elect a President and Vice President.

Review Tracking

Submitted By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-2
Subject: Approval of Classification and Compensation Study Based on Review of Proposals.

Background

At the August 16, 2023 Board meeting, the Request for Proposal (RFP) process was approved by the Board of Directors. The RFP was distributed on August 17, 2023 and two (2) proposals were received by the deadline date of September 1, 2023.

Attached, please find proposals from the following consultants:

- Koff & Associates – Berkeley, CA
- MGT of American Consulting, LLC – Carlsbad, CA

Fiscal Impact

\$41,880-\$52,910, based on chosen consultant

Attachments

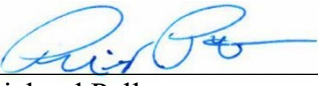
- Koff & Associates Proposal
- MGT Proposal

Recommendation

Approve consultant to perform the classification and compensation study.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager



Koff & Associates
A Gallagher Company

September 1, 2023

Classification and Total Compensation Study Proposal

Tahoe-Truckee Sanitation Agency

KOFF & ASSOCIATES, A GALLAGHER COMPANY

GEORG S. KRAMMER

Managing Director, Compensation and Rewards Consulting

2835 Seventh Street
Berkeley, CA 94710
www.KoffAssociates.com

georg_krammer@ajg.com
Tel: 510.658.5633
Fax: 510.652.5633

September 1, 2023

Ms. Vicky Lufrano
Human Resources Administrator
113720 Butterfield Drive
Truckee, CA 96161

Dear Ms. Lufrano:

Thank you for the opportunity to respond to your Request for Proposals for a **Classification and Total Compensation Study** for the **Tahoe-Truckee Sanitation Agency** (“Agency”). We are most interested in assisting the Agency with this important study and feel that we are uniquely qualified to provide value to your organization based on our experience working with other special districts, cities, counties, special districts, joint-powers associations, and other public agencies.

Koff & Associates, now a Gallagher company, is an experienced Human Resources and Recruitment Services firm providing human resources services to cities, counties, special districts, courts, educational institutions, and other public agencies for 39 years. The firm has achieved a reputation for working successfully with management, employees, and governing bodies. We believe in a high level of dialogue and input from study stakeholders and our proposal speaks to that level of effort. Our firm’s extra effort has resulted in close to *100% implementation* of all our classification and compensation studies.

Koff & Associates ensures that each of our projects is given the appropriate resources and attention, resulting in a high level of quality control, excellent communication between clients and our office, commitment to meeting timelines and budgets, and a consistently high-caliber work product.

As a Managing Director of Koff & Associates, Katie Kaneko would assume the role of Project Director and be responsible for the successful completion of project. We can be reached at our Berkeley address and the phone number listed on the cover page. Katie’s email is katie_kaneko@ajg.com and my email is georg_krammer@ajg.com.

This proposal will remain valid for at least 90 days from the date of submittal. Please call if you have any questions or wish additional information. We look forward to the opportunity to provide professional services to the **Tahoe-Truckee Sanitation Agency**.

Sincerely,



Georg S. Krammer
Managing Director, Compensation and Rewards Consulting



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FIRM QUALIFICATIONS

Koff & Associates (“K&A”) is a full-spectrum, public-sector human resources and recruitment services firm that was founded in 1984 by Gail Koff; K&A has been assisting special agencies, cities, counties, special districts, other public agencies, and non-profit organizations with their human resources needs for 39 years.

On April 30, 2021, we merged with Arthur J. Gallagher and are now officially a Gallagher Division. Our headquarters are in Berkeley, CA, and we have satellite offices in Southern California, the Central Valley, the Sacramento Region, and the Western Region.

We are familiar with the various public sector organizational structures, agency missions, operational and budgetary requirements, and staffing expectations. We have extensive experience working in both union and non-union environments (including service as the management representative in meet & confer and negotiation meetings), working with City Councils, County Commissions, Boards of Directors, Boards of Supervisors, Boards of Trustees, Merit Boards, and Joint Power Authorities.

The firm’s areas of focus are classification and compensation studies (approximately 70% of our workload); executive search and staff recruitments; organizational development/assessment studies; performance management and incentive compensation programs; development of strategic management tools; policy/procedure development and employee handbooks; training and development; public agency consolidations and separations; Human Resources audits; and serving as off-site Human Resources Director for smaller public agencies that need the expertise of a Human Resources Director but do not need a full-time, on-site professional.

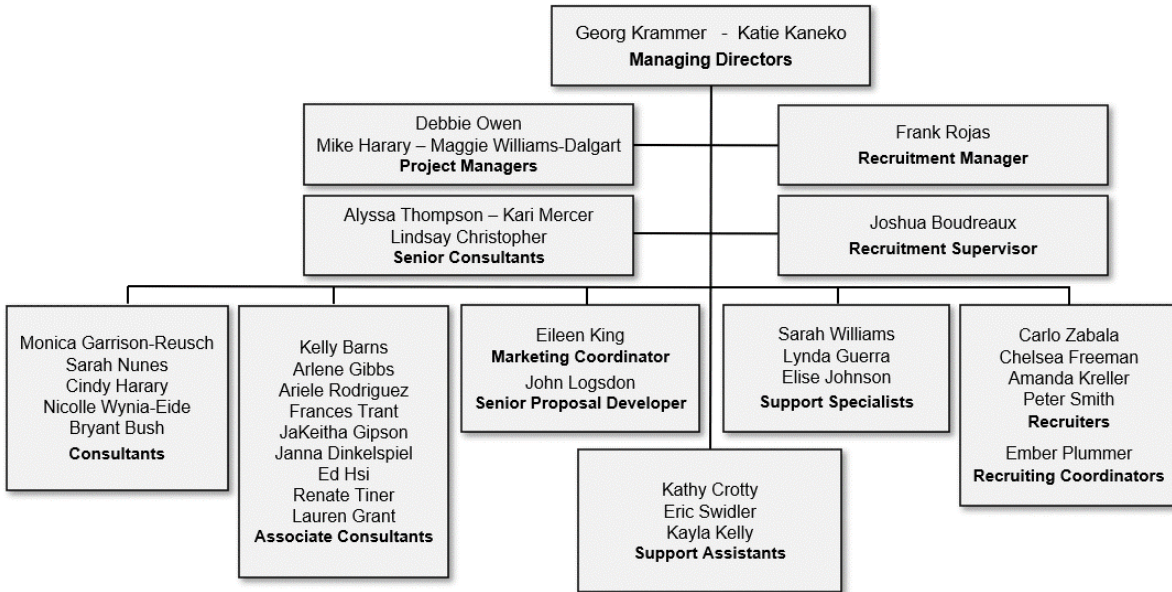
Without exception, all our classification and compensation studies have successfully met all of our intended commitments; communications were successful with employees, supervisors, management, and union representatives; and we were able to assist each agency in successfully implementing our recommendations. All studies were brought to completion within stipulated time limits and proposed budgets.

Our long list of clients (please see <https://koffassociates.com/our-clients/>) is indicative of our firm’s reputation as being a quality organization that can be relied on for producing comprehensive, sound, and cost-effective recommendations and solutions. K&A has a reputation for being “hands on” with the ability and expertise to implement its ideas and recommendations through completion in both union and non-union environments.

K&A relies on our stellar reputation and the recommendations and referrals of past clients to attract new clients. Our work speaks for itself and our primary goal is to provide professional and technical consulting assistance with integrity, honesty and a commitment to excellence. We are very proud of the fact that in working with hundreds of public agency clients and completing hundreds of classification and/or compensation and other types of studies, we have only had a handful of formal appeals in our entire history.



Our team consists of 37 employees as shown below in our organizational chart.



No subcontractors will be assigned to this study.

TEAM MEMBER QUALIFICATIONS

All members of our team have worked on multiple comprehensive classification and total compensation studies and are well acquainted with the wide array of public sector organizational structures, compensation structures, classification plans, as well as the challenges and issues that arise when conducting studies such as this one for the Agency.

KEY PERSONNEL

Our project team will be led by Co-Project Directors Katie Kaneko (Managing Director) and Maggie Williams-Dalgart (Project Manager). They will coordinate all of K&A’s efforts, attend all meetings with the Agency, and be responsible for all work products and deliverables.

CONSULTANTS

Lindsay Christopher (Senior Consultant), Monica Garrison-Reusch (Consultant), Arlene Gibbs (Associate Consultant), Ariele Rodriguez (Associate Consultant), Janna Dinkelspiel (Associate Consultant), Kelly Barns (Associate Consultant), and Renate Tiner (Associate Consultant) will conduct classification analysis and interviews with employees and management, compensation data collection and analysis, internal job analysis, develop recommendations and implementation strategies.

WORKLOAD

We currently have a team of 25 HR consultants and five administrative support staff – resources that we are able to pool base on each project’s needs, to execute projects and to meet clients’ needs and expectations. Each time we are selected as the successful bidder on a project, we strategize to determine project timelines, deliverable deadlines, and the resources that are required to produce the deliverables as promised. We are poised to accommodate the Agency’s classification and compensation study and plan to devote the necessary resources for the successful execution of the project.

Biographies of the specific staff who will be assigned to this study are provided in the Appendix.



REFERENCES

Agency & Project	Contact
<p>Town of Truckee</p> <p>Town-wide classification and total compensation study completed, October 2022. Providing ongoing classification and compensation services, current contract for March 2023 through June 2024.</p>	<p>Ms. Nicole Casey Administrative Services Director 530-582-2935 10183 Truckee Airport Road Truckee, CA 96161 NCasey@townoftruckee.com</p>
<p>Central Marin Sanitation Agency</p> <p>Compensation Study, completed 2012, 2013, 2014 2019, and 2021. Have served as their off-site HR Director since 1987. Human Resource Rules and Regulations, successfully completed numerous staff and Executive Recruitments.</p>	<p>Mr. Jason Dow General Manager/Chief Engineer (415) 459-1455 X 145 1301 Anderson Drive San Rafael, CA 94901 jdow@cmsa.us</p>
<p>Las Gallinas Valley Sanitary District</p> <p>Classification and Compensation Study, completed 2019, 2021. Total Compensation Study, completed 2014.</p>	<p>Mr. Dale McDonald Administrative Services Manager (415) 526-1519 101 Lucas Valley Road, Suite 300 San Rafael, CA 94903 dmcDonald@lgvsd.org</p>
<p>Ojai Valley Sanitary District</p> <p>Classification and Total Compensation Study, completed 2019. Compensation Study, completed in 2005, 2015 and 2017.</p>	<p>Mr. Jeff Palmer General Manager (805) 646-5548 1072 Tico Road Ojai, CA 93023 jeff.palmer@ojaisan.org</p>
<p>Orange County Sanitation District</p> <p>Ongoing Classification and Compensation work since 2008. District-wide Total Compensation Study, completed 2016.</p>	<p>Ms. Laura Maravilla Human Resources Supervisor (714) 593-7007 10844 Ellis Avenue Fountain Valley, CA 92707 lmavilla@ocsd.com</p>
<p>Incline Village General Improvement District</p> <p>Total Compensation Study, completed 2017.</p>	<p>Mr. Curtis Trujillo Sr. H.R. Analyst/Risk Management (775) 832-1263 893 Southwood Blvd. Incline Village, NV 89451 cgt@ivgid.org</p>
<p>North Tahoe Public Utility District</p> <p>Compensation Study, completed 2019. Classification and Compensation Study (17 benchmarks), completed 2018.</p>	<p>Ms. Marianne Potts Administrative Services Liaison (530) 546-4212 875 National Avenue Tahoe Vista, CA 96148 mpotts@ntpud.org</p>



Classification and Total Compensation Study Proposal

Tahoe-Truckee Sanitation Agency

<p>Truckee Sanitary District</p> <p>Revision of Employee Handbook, completed 2019. Organizational Study, completed 2016. Various Classification and Compensation Studies, completed in 2005, 2008, 2014, 2015, and 2017. HR Policy Handbook in 2014 and an update in 2018-2019; and a General Manager recruitment.</p>	<p>Ms. Liz Carstens, PHR, SHRM-CP HR/Risk Management Administrator (530) 550-3104 12304 Joerger Drive Truckee, CA 96161 LCarstens@truckeesan.org</p>
---	---



EXECUTIVE SUMMARY, APPROACH, METHODOLOGY

The Agency desires human resources assistance to conduct a Classification (limited) and Compensation Study which will recognize changes; ensures positions performing similar work with essentially the same level of complexity, responsibility, and knowledge, skills and abilities are classified together; provide salaries commensurate with assigned duties; clearly outlines promotional opportunities and provides recognizable compensation growth; provide justifiable pay differential between individual classes; and maintains prevalence with relevant labor markets.

The Agency is comprised of the following departments: Operations, Maintenance, Engineering and Administrative Services. Overall, the Agency has approximately 52 full-time employees and 28 job classifications. It is our understanding that the District would like a classification study for 12 of its 28 classification and a total compensation study for all 28 classifications.

The study's first level of effort is to initially develop an updated and well-structured classification system and classification descriptions for all study positions that are legally compliant (including Fair Labor Standards Act ("FLSA") and Americans with Disabilities Act ("ADA") requirements), internally aligned, reflective of contemporary standards, and accurately descriptive of current roles, responsibilities, duties, and qualifications. The classification analysis process includes orientation and briefing sessions with employees, management, Human Resources, union representation, and other stakeholders, as appropriate; the completion of a position description questionnaire by employees; and interviews with supervisors and management to address any classification issues. All participating employees will be allocated to an appropriate classification; draft classification descriptions will be developed, and sent back to the Agency and incumbents for additional feedback and concurrence.

A second level of effort will be to review the Agency's compensation structure for the studied classifications and to conduct a total compensation market survey (salaries plus benefits) using a set of appropriate comparator agencies. The identification of comparator agencies, benchmark classifications, and benefits to be collected is an iterative process that includes all stakeholders. We have found this open discussion philosophy to be critical to our success for organizational buy-in. Once the external data development is completed, we will make specific recommendations for internal equity for non-benchmarked classifications and classifications without a large enough market sampling.

The compensation study will contain specific recommendations regarding the integration of all study classifications into the Agency's compensation structure, with the goal of developing a clearly designed, internally equitable format that is flexible for career opportunity and future growth. Our study will make recommendations regarding a salary structure that takes the Agency's compensation preferences into consideration as well as the appropriate placement of each classification on the Agency's salary schedule.

The study includes a significant number of meetings with the Study Project Team, Human Resources, employees, union representation, and the Agency's Board of Directors, as desired. We have expertise in labor/management relations and understand the importance of active participation by all stakeholders to ensure a successful outcome. The meetings and "stakeholder touch-points" that we recommend ensure understanding of the project parameters, enhance accurate intake and output of information, and create a collaborative and interactive approach resulting in greater buy-in for study recommendations. This interactive approach has resulted in almost 100% implementation success of K&A's studies.



The majority of our clients are unionized and our larger city and county clients typically have multiple unions. Due to the multitude of stakeholder groups who are affected by any compensation study K&A conducts, our team understands the importance of accurate and validated data that withstands any scrutiny, effective and ongoing communication throughout each effort, and collaboration with the various stakeholder groups to ensure organizational buy-in to our findings and recommendations. We have developed a unique methodology of stakeholder “touchpoints” and collaboration that has made us highly successful and effective and has earned our team respect, agreement, and understanding from all stakeholders. In addition, we adjust and customize our methodology based on each individual client’s unique needs and circumstances.

We also recognize that both the Agency and union representatives have obligations to employees and members to ensure that any study is conducted in a fair and equitable manner. Our project work plans are designed for transparency and we strongly encourage dialog with all stakeholders on study deliverables so they in turn can express their concerns; we all have a shared goal of ensuring the process followed is fair and equitable.

This intense and comprehensive stakeholder engagement and our transparent study processes are also a mechanism of quality control. The fact that our information, data, and recommendations have to be able to withstand utmost scrutiny by diverse stakeholders require an in-depth multi-step quality control process for deliverables. This involves K&A team member validation of classification analyses and compensation data, K&A Project Manager review of all classification and compensation analyses, recommendations and deliverables, and finally K&A Principal (Project Director) review of deliverables before submittal to the client.

Study Objectives

Classification Objectives:

- To analyze and update the Agency’s classification system and each study position’s classification description and structure through a comprehensive process of job analysis and evaluation, including review of existing documentation, position description questionnaire completion, employee interviews, management interviews, analysis of existing positions and working situations, analysis of levels of duties and responsibilities, and other professional methods, as appropriate;
- To recommend each study position for title change or reclassification (as appropriate), create new classifications (if applicable), eliminate outdated classifications (if applicable), and consolidate classifications assigned to similar functional areas (as appropriate);
- To provide for growth and flexibility of assignment within the new classification structure, where feasible, in recognition that some job duties and responsibilities may evolve over time, as well as to provide adequate career paths and class series/job families that will foster career service within the Agency;
- To clearly state definitions of job classifications, the typical job functions, and minimum required and preferred/desired qualifications such as education, prior work experience, knowledge, skills, abilities, licenses, certifications, and physical demands and working conditions;
- To provide a classification structure that ensures regulatory compliance, including allocation of each study position to the correct classification with appropriate FLSA designation as well as meeting ADA and EEO regulations;



- To provide for adequate educational, review, and appeal processes that will result in a product that is understood by all levels of personnel and is internally equitable; and
- To ensure sufficient documentation and training throughout the study, on methods used to determine appropriate classification and level, methods for logical progression of movement between classifications, classification concepts and distinguishing characteristics, as well as the delivery of final reports and recommendations to guide the organization in implementing, managing, and maintaining the classification system.

Compensation Objectives:

- To make recommendations regarding a list of appropriate, logical and defensible comparator agencies, benchmark classifications, and benefits to be collected prior to beginning the compensation portion of the study;
- To collect accurate salary and benefit data from the approved group of comparator agencies and to ensure that the information is analyzed in a manner that is clear and comprehensible to the Study Project Team, Human Resources, management, employees, union representation, and the Board of Directors;
- To carefully analyze the scope and level of duties and responsibilities, requirements for successful work performance, and other factors for survey classes, according to generally accepted compensation practices;
- To review the Agency's compensation structure and practices and develop compensation recommendations that will assist the Agency in recruiting, motivating, and retaining competent staff;
- To develop solutions that address pay equity issues, analyze the financial impact of addressing pay equity issues, and create a market adjustment implementation strategy supporting the Agency's goals, objectives, and budget considerations;
- To evaluate benefit offerings in the labor market and make recommendations for better alignment and/or different benefit offerings as indicated by the analysis and best practices;
- To create a comprehensive final report summarizing the compensation study approach and methodology, analytical tools, findings, and recommended compensation structure;
- To recommend appropriate internal salary relationships and allocate classes to salary ranges in a comprehensive salary range plan; and
- To ensure sufficient documentation and training throughout the study, on methods used to determine appropriate salary ranges, methods for logical progression of movement within the salary scale for each classification, and other practices, so that our recommendations can be implemented and maintained in a competent and fair manner.

Overall Objectives:

- To review and understand all current documentation, rules, regulations, policies, budgets, procedures, class descriptions, organizational charts, memoranda of understanding, personnel policies, wage and salary schedules, and related information so that our recommendations can be operationally incorporated with a minimum of disruption;
- To conduct start-up Study Project Team meetings with management, study project staff, and other stakeholders to discuss any specific concerns with respect to the development of classification and compensation recommendations; finalize study plans and timetables; conduct orientation sessions with management, union leadership, and staff in order to



educate and explain the scope of the study and describe what are and are not reasonable study expectations and goals;

- To work collaboratively and effectively with the Agency and its stakeholders while at the same time maintaining control and objectivity in the conduct of the study;
- To develop a classification and compensation structure that meets all legal requirements, that is totally non-discriminatory, and that easily accommodates organizational change, growth, and operational needs;
- To document all steps in the process and provide documentation and training for Human Resources and other staff, as appropriate, in classification and compensation analysis methodologies so that the Agency can integrate, maintain, administer, and defend any recommended changes after the initial implementation; and
- To provide effective ongoing communications throughout the duration of the project and continued support after implementation.

Methodology / Work Plan / Deliverables

This section of the proposal identifies the actual work plan. We believe that our detailed explanation of methodology and work tasks clearly distinguishes our approach and comprehensiveness.

Our approach is to complete the classification and job evaluation before completing the compensation review. The reasons for this include:

- The description of the work performed and the requirements for that work are, in the minds of the employees and their supervisors, inextricably associated with the “worth of that work” or compensation, which is often a highly emotional issue. Separating the two phases of the study, even though elements of phases may be conducted concurrently, tends to produce more objective classification results.
- The compensation review will be completed when there is a full understanding of the work of the Agency, thereby ensuring that the data developed from the labor market and the Agency’s classifications is accurate.

Given these parameters, our approach is as follows:

PHASE I: CLASSIFICATION STUDY

Deliverable A: Meetings with Study Project Team and Management Staff and Initial Documentation Review

This phase includes identifying the Agency’s Study Project Team, contract administrator, and reporting relationships. Our team of Project Managers and H.R. Associates will conduct an orientation and briefing session with the Study Project Team to explain process and methodology; create the specific work plan and work schedule; identify subsequent tasks to be accomplished; reaffirm the primary objectives and specific end products; determine deadline dates for satisfactory completion of the overall assignment; determine who will be responsible for coordinating/scheduling communications with employees, management, union representation, and the Board; and develop a timetable for conducting the same.

Included in this task will be the gathering of written documentation, identifying current incumbents, and assembling current class descriptions, organizational charts, salary schedules, budgets, memoranda of understanding (“MOU”), personnel policies, previous classification and compensation studies and any other relevant documentation to gain a general understanding of Agency operations.



Agency terminology and methods of current classification and compensation procedures, as well as the written questionnaire instrument for the classification study that will be used in the job analysis phase will be reviewed and agreed to. We will discuss methodology, agree to formats for class descriptions and compensation results, identify appropriate comparator agencies, benchmark classifications, and benefits to be surveyed for compensation survey purposes. We will respond to any questions that may arise from the various stakeholders.

Deliverable B. Orientation Meetings with Employees

We will facilitate one or two orientation meetings with employees whose positions are included in the classification study and distribute our Position Description Questionnaire (“PDQ”) to start the classification portion of the study. While these meetings are not mandatory, they form the beginning of the educational process that continues throughout the study. We will discuss the importance of the employees’ involvement in the study and their participation in PDQ completion and job analysis interviews. Project processes will be explained, expectations will be clarified, and elements that are not a part of the study will also be covered. Questions will be answered and a detailed explanation and examples for completing the PDQ will be given.

The Position Description Questionnaire (“PDQ”) will be discussed with the Study Project Team and customized as needed to meet the study objectives prior to distributing copies to employees.

Each PDQ will be handed out with the incumbent’s current class description attached to the questionnaire so the employee can use this as a tool for completing the questionnaire.

In the past, we have typically conducted these orientation sessions in person, onsite, and at various client locations. We have experience in conducting business virtually and have found that it can be a much more efficient and cost effective approach of our clients. We can provide the Agency with many technological options to ensure a smooth process, as we have with many of our clients during the last two years. Examples include:

- Scheduling app: Purchasing a scheduling web application for employee orientation sessions where up to 100 people can attend a session; employees can choose a session date and time and receive a confirmation which populates their calendar, and sends them a meeting reminder; it also generates attendee lists.
- Orientations: Providing more flexible options for employee orientation sessions by offering fewer options per day over a higher number of days to accommodate employee schedules; onsite meetings require a larger number of daily sessions over a more limited number of days.
- FAQs: Preparing a series of FAQ's for each study which are made available to employees after the orientation sessions.
- Recording meetings: Videotaping our employee orientation sessions (we also do this for onsite sessions) for employees who cannot attend a session; or simply recording a video-conference orientation session that employees could watch later.
- Chat lines: Training our staff on the use of communication tools such as chat lines; we intersperse our employee orientation session presentations with multiple points when questions can be asked.
- Post-meeting help: Remaining in the orientation session for about 5-10 minutes after it has "officially" ended in the event some employees want to stay behind to ask questions.
- Safeguards: For employee interviews, as we generally do, we prepare the schedules of dates and times for each employee and the client coordinates scheduling employees with departments,



using agreed upon meeting options for employees. Safeguards are in place to ensure that only the employee/ employees (for group interviews) in that time slot can access the meeting, such as virtual "waiting rooms."

- Telephone support: Providing a direct telephone number for the K&A Project Manager to departments in the event there are scheduling or access issues.
- Time between meetings: Scheduling 10-15 minutes between meetings, versus on-site back to back meetings; this change results in slightly fewer meetings per day, but provides a less "hurried" nature to the meetings; and because the meetings are not onsite, clients do not need to reserve multiple meeting rooms for multiple days.

Our clients have received these operational changes very positively. We continue to ask our clients for feedback so we can implement continuous improvements. We recognize not all clients have the same technology as we do, which means we must provide viable technology options. While we provide multiple options, the expertise of our associates in asking relevant and probing questions of each study participant to better understand each employee's work is critical to the job evaluation interview process (see more information regarding employee interviews below). Our client-centric approach and methodology does not change with the venue.

Deliverable C. Collection and Review of PDQs

We recommend giving employees in the same classification the option of collaborating on completing a PDQ together, if the employees so choose. At the same time, we will invite employees to complete an individual PDQ if they prefer and if they wish to be interviewed separately. We provide an electronic version of our questionnaire so that employees can more easily complete it. Employees complete the questionnaire and then send it to their supervisor for review, comment, and signature. We typically require a second level of review by the next level of management in the reporting structure. This ensures that all staff have an opportunity to provide information as to what the nature of the job is for each job classification.

Upon receipt of the PDQs in our office, K&A staff will review and analyze the PDQs in detail along with other documentation to obtain an understanding of the duties and responsibilities assigned to each position.

Deliverable D. Interviews with Employees, Supervisors, and Management

Interviews will be scheduled with employees. Because this is a critical step in the information-gathering and educational process, we typically recommend scheduling interviews with all employees in each classification that is included in the classification phase of the project. We expect that the majority of interviews will be individual. However, we do invite employees in multi-incumbent classifications to choose either individual interviews or to be interviewed together as a group, if the work they perform is sufficiently similar. We want to ensure that the process is designed to make employees feel comfortable to speak openly and to have a voice, whether they prefer to speak with us individually or as a group.

Interviews will then be held with supervisory and management staff (division managers, department heads, etc.), who will clarify their own responsibilities and/or confirm the information we have received in the interviews with their staff (we allow more time for these interviews).



The purpose of the interviews is to clarify and supplement the questionnaire data and to respond to potential perception differences regarding roles, tasks, scope, and supervisory responsibilities. The appropriateness of the following will be assessed:

- Work being completed and relationships of positions to each other within a division/department as well as across the organization; and
- Classification structure and reporting structure.

Deliverable E. Classification Concept and Preliminary Allocation

Prior to developing detailed class descriptions, our job evaluation will result in a classification concept and employee allocation document that will be submitted to the Agency for review and approval. We will compare changes in business need and operations, as well as any reorganizations, with the established classification system and job families as well as review internal relationships between classifications to define the reasons for, and effects of, the proposed changes.

Our job analysis method is the whole position analysis approach. Objective factors in the whole position job analysis methodology include:

1. Decision making/judgment
2. Difficulty and complexity of work
3. Supervisory responsibilities
4. Non-supervisory responsibilities
5. Minimum qualifications
6. Working conditions/risk factors
7. Contacts

This document will list broad class concepts and highlight where significant changes may be recommended, such as creating or collapsing class series in the same functional area and/or separating or combining classifications assigned to different functional areas. We will review and analyze potential career ladders and promotional opportunities, including clearly delineated and distinguished levels within classification series. We will also review and update established titling guidelines for the studied classifications for appropriate and consistent titling.

A detailed, incumbent-specific allocation list for each position included in the study will be prepared, specifying current and proposed classification title and the impact of our recommendations (reclassification – upgrade or downgrade, title change, or no change).

After we have completed this process, a meeting will be arranged to review any recommended changes to the classification plan with the Study Project Team.

Deliverable F. Draft Class Description Development

After preliminary approval of the class concepts and allocation lists, new and/or updated class descriptions will be developed for each proposed classification, following the format approved by the Agency.

From the review of the PDQs and employee interviews, we will update duties, responsibilities, and minimum qualifications of each class specification, as necessary. We will develop new class specifications if duties, responsibilities, and minimum qualifications have changed significantly, and/or if we recommend



new classifications/class levels, and/or if operational changes, business needs, or reorganizations, have occurred.

Following EEO Uniform Guidelines, we will review, analyze, and update, as appropriate, knowledge, skills, abilities, education and experience, position definitions, purpose, distinguishing characteristics, supervision received and exercised, position functions and special requirements including licensing and certifications that are required and desirable. We will address relevance and hierarchical consistency of each classification and each class series.

We will also review and update physical demands based on the most typical job functions of each classification in accordance with the ADA.

Finally, we will review each classification's typical job functions and determine exempt vs. non-exempt status in accordance with "white collar" exemptions under the FLSA.

Deliverable G. Facilitation of Draft Class Description Review and Employee Feedback Process

A draft copy of the revised/new class description with allocation recommendation will be submitted to the Project Team and subsequently to each manager, supervisor, and employee, to give each stakeholder group an opportunity to provide comments and concerns regarding any modifications to the classification structure and specifications. Our experience has been that this is one of the most critical phases of the project (as well as one of the most time-consuming). Our proactive and effective communication process at this juncture has always avoided formal appeals, adversarial meetings, or major conflicts at the conclusion of our studies.

Each employee whose position was studied will receive a memorandum outlining what has been accomplished, how to best review the draft classification specification that will be attached, and how to provide feedback to us. Supervisors and managers receive a copy of their employees' draft class descriptions and will be asked to review their employees' comments and feedback to verify and concur with, or recommend changes to, the information provided.

We will ask employees to submit their written concerns (via their supervisor/manager) to our office. While employees may not always agree with our recommendations, they have a "second chance" to ensure that they have been heard and to continue learning the reasons specific recommendations were made.

Significant employee comments will be reviewed with management prior to making any significant changes to the proposed class plan. These discussions will be by email, telephone, or additional direct personal contact with employees, depending upon the extent of the response.

Allocation and/or class description changes will be made as required and the class specifications will be finalized and submitted for approval. All employees who submitted their comments during the review process will be notified in writing regarding the outcome of their concerns.

Deliverable H. Classification Plan and Draft of Interim Report and Final Report

A Draft Interim Report of the Classification Study will be completed and submitted to the Study Project Team for review and comment. The report will contain:



- Classification recommendations for each studied position, including documentation regarding study goals and objectives, classification methodology, approach, and process as well as all findings, analysis, and resulting recommendations;
- The recommended allocation list, classification title changes, job family and career ladder/career growth issues, reporting relationships, and other factors will all be included;
- The recommended classification structure will be in alignment with current business/operational needs of the Agency; and
- Classification concepts and guidelines as well as methods used to determine appropriate classification and level, methods for logical progression of movement between classifications, distinguishing characteristics and other pertinent information for implementation and continued maintenance of the recommendations will be detailed.

Once we have received the Agency's comments regarding the Draft Interim Report and have made any necessary changes, a Final Classification Report will be developed.

PHASE II: TOTAL COMPENSATION STUDY

Deliverable A. List of Comparator Agencies, Benchmark Classifications, and Benefits to be Collected

During the initial meeting with the Study Project Team, we will discuss and agree to the compensation study factors. We will identify appropriate, logical and defensible comparator agencies that will be included in the external market survey, which will be the foundation for ensuring that the Agency's salaries for the studied classifications are competitively aligned with the external labor market. We will also identify those classifications that will be surveyed in the market (i.e., benchmark classifications), with the intention of internally aligning the remaining classifications with those that were surveyed.

Finally, we will determine the list of benefits that the Agency wants to include in the total compensation data gathering process.

1. Determination of Comparator Agencies

The selection of comparator agencies is a critical step in the study process. We typically use the following factors to identify appropriate comparators and will receive approval before proceeding with the total compensation study.

Our recommended methodology is that we involve management, Human Resources, employee representation, and the Board of Directors, in the decision-making process of selecting which comparable agencies are included, **PRIOR** to beginning the study. Our experience has shown that this is the most successful approach. The factors that we typically review when selecting and recommending appropriate comparator agencies include:

- **Organizational type and structure** – While various organizations may provide overlapping services and employ some staff having similar duties and responsibilities, the role of each organization is somewhat unique, particularly in regard to its relationship to the citizens it serves and level of service expectation. During this iterative process, the Agency's current/previous list of comparators, if any, and the advantages/disadvantages of including them or others would be discussed.



- **Similarity of population served, Agency demographics, Agency staff, and operational budgets** – These elements provide guidelines in relation to resources required (staff and funding) and available for the provision of services.
- **Scope of services provided** – While having an organization that provides all of the services at the same level of citizen expectation is ideal for comparators, as long as the *majority* of services are provided in a similar manner, sufficient data should be available for analysis. When reviewing this factor, the Agency’s unique services would be evaluated in order to ensure that the majority of comparators provide the same services. This ensures that each comparator yields a sufficient number of matches for the Agency’s jobs.
- **Labor market** – The reality of today’s labor market is that many agencies are in competition for the same pool of qualified employees, because large portions of the workforce don’t live in the communities they serve, are accustomed to lengthy commutes, and are more likely to consider changing jobs in a larger geographic area than in the past. Therefore, the geographic labor market area (where the Agency may be recruiting from or losing employees to) is taken into consideration when selecting potential comparator organizations. As part of this analysis, we will determine whether the Agency has identified agencies that it competes with for qualified talent; those agencies are taken into consideration for purposes of our analysis. It is important to understand and consider the Agency’s competitive landscape and include agencies in the study to whom the Agency loses talent.
- **Cost-of-living** – The price of housing and other cost-of-living related issues are some of the biggest factors in determining labor markets. We review overall cost-of-living of various geographic areas, median house prices, and median household incomes to determine the appropriateness of various potential comparator agencies.

We typically recommend using 10-12 comparator agencies for all survey benchmarks in order to achieve statistical significance but are flexible and can easily use a different approach based on the Agency’s preferences.

2. Determination of Benchmark Classifications

In the same collaborative manner as described in Step 1 above, we will work with the Agency’s stakeholders to select those classifications that will be surveyed.

“Benchmark classes” are ordinarily chosen to reflect a broad spectrum of class levels. In addition, those that are selected normally include classes that are most likely to be found in other similar agencies, and therefore provide a sufficient valid data sample for analysis. Internal relationships will be determined between the benchmarked and non-benchmarked classifications and internal equity alignments will be made for salary recommendation purposes. Due to the fact that the labor market typically yields reliable data, we recommend using approximately 60-65% of all classifications as benchmarks but we are happy to use a different model.

Due to the Agency’s size and the number of classifications, we will most likely survey majority of them. The exception may be those classifications that have multiple levels, such as I/II/III or Assistant/Associate/Senior etc., for which we would typically only survey the journey-level and internally align the other levels of the class series. We are happy to discuss our methodology with the Agency if we are selected to perform this project.



3. Determination of Salary and Benefits Data to Be Collected

In addition to base salaries, benefit data elements for a total compensation study normally include at least the following (which are generally available to all staff in a specific job classification):

- **Monthly Salary** – The top of the normal, published salary range. All figures are presented on a monthly or annual basis. We normalize the salary data to reflect number of hours in the work week and/or roll-up of retirement or other benefits in base salaries.
- **Employee Retirement** – This includes two figures: the amount of the employee’s State or other public or private retirement contribution that is contributed by the agency and the amount of the agency’s Social Security contribution.
- **Retiree Healthcare** – Given that healthcare costs are rising and retiree healthcare and liabilities increasing for many public agencies, we collect this information to capture the costs.
- **Insurance** – This typically includes Health, Dental, Vision, and other insurance coverage.
- **Leave** – Other than sick leave, which is usage-based, leave is the amount of days off for which the organization is obligated. We will discuss with the Agency whether leave days/hours should be converted to direct salary cost in dollars or represented in days/hours.
 - ❖ **Vacation:** The number of vacation days available to all employees after five years of employment.
 - ❖ **Holidays:** The number of holidays (including floating) available to the employee on an annual basis.
 - ❖ **Administrative/Personal Leave:** Administrative leave is normally the number of days available to management staff to compensate for the lack of payment for overtime. Personal leave may be available to other groups of employees to augment vacation or other time off.
- **Deferred Compensation** – We report any employer contribution made on the employee’s behalf, whether dollar amount or percentage of salary, that does not require an employee-matching contribution. We can also report employer contributions that do require an employee match and would do so as a separate report.
- **Other** – This category includes any other benefits that are available to all employees within a classification and not already specifically detailed.

Deliverable B. Data from Comparators and Preliminary Analysis of Data

K&A does not collect market compensation data by merely sending out a written questionnaire. We find that such questionnaires are often delegated to the individual in the department with the least experience in the organization and given a low priority. Our experienced compensation analysts conduct all of the data collection and analysis to ensure validity of the data and quality control. This approach also ensures that we compare job description to job description and not just job titles, therefore ensuring true “matches” of at least 70%, which is the percentage we use to determine whether to include a comparator classification or not.

As mentioned above in the Classification methodology, our job analysis method is the whole position analysis approach.

We typically collect classification descriptions, organization charts, salary schedules, personnel policies, budgets, master plans, operational information, MOUs, and other information via website, by telephone, or by an onsite interview. With the prior knowledge from the data gathered directly from each comparator



agency and our experience in the public sector human resources field, our compensation analysts make preliminary “matches” and then schedule appointments by telephone, or sometimes in person, with knowledgeable individuals to answer specific questions. We find that information collected using these methods has a very high validity rate and allows us to substantiate the data for employees, management, and governing bodies.

Data will be entered into spreadsheet format designed for ease of interpretation and use. The information will be presented in a format that will identify the comparator positions used for each classification comparison. Information will be calculated based upon both average and median figures allowing the Agency to make informed compensation decisions. Other elements of the compensation survey report are agencies surveyed; comparable class titles; salary range maximum/control point; number of observations; and percent of the Agency’s salary range is above/below the market values.

In addition, we will include any type of statistical representation and analysis that the Agency desires such as 60th, 70th, or any other percentiles per the Agency’s compensation philosophy.

Benefits data will be displayed in an easy-to-read format. You will receive three sets of spreadsheets per classification, one with base pay, one with the benefits detail, and one with total compensation statistical data. In addition, we are often asked to collect “other” benefits (as listed in the benefits section above), which we typically report on a separate spreadsheet.

Deliverable D. Draft Compensation Findings/Additional Analysis/Study Project Team Meetings

As part of our transparent approach and communication strategy to ensure organizational buy-in to the study, we share the market survey with the organization. We first distribute our draft findings to the Study Project Team. After their preliminary review, K&A will meet with the Study Project Team and other stakeholders (including Human Resources, management, employees) to clarify data, to receive requests for reanalysis of certain comparators, and to answer questions and address concerns. This provides an opportunity for the Study Project Team and other stakeholders to review and question any of our recommended benchmark comparator matches. If questions arise, we conduct follow-up analysis to reconfirm our original analysis and/or make corrections as appropriate.

Deliverable E. Analysis of Internal Relationships and Alignment

To determine internal equity for all studied positions, considerable attention will be given to this phase of the project. It is necessary to develop an internal position hierarchy based on the organizational value of each classification. Again, we utilize the whole position analysis methodology as described earlier.

By reviewing those factors, we will make recommendations regarding vertical salary differentials between classes in a class series, for example, as well as across departments. This analysis will be integrated with the results of the compensation survey and the Agency’s existing compensation plan.

The ultimate goal of this critical step in the process is to address any potential internal equity issues and concerns with the current compensation system, including compaction issues between certain classifications. We will create a sound and logical compensation structure for the various levels within each class series, so that career ladders are not only reflected in the classification system but also in the compensation system, with pay differentials between levels that allow employees to progress on a clear path of career growth and development. Career ladders will be looked at vertically, as well as horizontally, to reflect the Agency’s classification structure that was developed during the classification phase of the study.



Deliverable F. Compensation Structure

Depending on data developed as a result of the internal analysis, we will review and make recommendations regarding internal alignment and the salary structure (set of salary ranges, salary differentials, steps within ranges, and/or alternative compensation plans) within which the classes are allocated, based upon the Agency's preferred compensation model. In addition, we will develop externally competitive benefit comparisons for all classifications. We will also assist the Agency in developing a compensation philosophy and practices relative to the surveyed public jurisdictions, if desired.

We will conduct a competitive pay analysis using the market data gathered to assist in the determination of external pay equity and the recommendation of a new base compensation structure, if desired. We will conduct a comparative analysis to illustrate the relationships between current pay practices and the newly determined market conditions and develop solutions to address pay equity issues, analyze the financial impact of addressing pay equity issues, and create a market adjustment implementation strategy supporting Agency goals, objectives, and budget considerations.

Draft recommendations will be discussed with the Study Project Team and management for discussions and decisions on overall pay philosophy and the practicality of acceptance and prior to developing an Interim Report.

Deliverable G. Final Report and Guidelines for Implementation

Volume II (Draft Interim Report of the Compensation Study) will be completed and submitted to the Study Project Team for review and comment. The report will provide detailed compensation findings, documentation, and recommendations. The report will include:

- An executive summary of the compensation study results;
- A set of all market data spreadsheets;
- A proposed Salary Range Placement document;
- A procedure to address employees whose base pay exceeds the maximum of their newly assigned pay range;
- Implementation issues and cost projections surrounding our recommendations; and
- A guide for rules, policies and procedures for the Agency in implementing, managing and maintaining the compensation system, as appropriate.

Once all of the Agency's questions/concerns are addressed and discussed, a Final Classification and Compensation Report will be created and submitted in the Agency's preferred format. The Final Report will incorporate any appropriate revisions identified and submitted during the review of the draft report.

Deliverable H. Formal Appeals Process

Should the City have an formal appeals process regarding the allocation of positions to classifications and of classifications to salary ranges, this proposal does not cover time regarding a formal appeal process. Should our on-site participation be desired, our stated composite hourly rate will be honored. As mentioned above, however, our internal process usually addresses any of these issues.

Deliverable I. Final Presentation

Our proposal includes multiple meetings and weekly oral and written status/progress updates to the Study Project Team. Regarding the involvement of the Board of Directors, etc., we recommend at least one initial meeting to identify the comparator agencies to be included in the study, one interim study session



(to discuss the initial findings of the compensation study), and one final presentation of our Final Report. Of course, we are flexible regarding having more or less interaction with the Board, based on the Agency's preferences.

❖ **Expectations of Agency Support:**

In order to conduct this study in the most timely and cost-effective manner, we ask for support in the following areas:

- Timely provision of written documentation, such as current class specifications, union contracts, organizational charts, budget documents, requests for audits, past studies, etc.;
- Assistance in the notification and scheduling of orientation and other meetings and the provision of adequate interview space and resources;
- Assistance in the compilation of current descriptions with the PDQ; collecting and forwarding questionnaires; and in ensuring that materials are complete and returned in a timely manner;
- Assistance in scheduling study project team, bargaining unit, management, employee audit, and other meetings; and
- Meeting agreed-upon timelines.

In terms of time commitment for Agency staff, we understand that the Agency hires an outside consultant to conduct and coordinate the entire effort. Therefore, it is our goal to reduce the time commitment of Agency staff as much as possible and to only request assistance in the coordination of some of the steps in the process, such as scheduling employee orientation meetings, duplicating PDQs, scheduling employee interviews/desk audits, disseminating information, and in general, being a channel of communication between our firm and employees.

❖ **Communication with the Agency:**

Our typical communication model includes at least weekly or biweekly written status updates to keep the Agency informed on where we are during each phase of the project.

In addition, the study includes a significant number of meetings with the Study Project Team, human resources, management, employees, and the Board of Directors, as desired. The meetings and “stakeholder touch-points” that we recommend ensure understanding of the project parameters, enhance accurate intake and output of information, and foster a collaborative and interactive approach that will result in greater buy-in for study recommendations. This interactive approach, although time-consuming, has resulted in almost 100% implementation success of K&A's studies.

❖ **Post-Implementation Consultation and Support:**

We are committed to providing the Agency with the highest-quality product and service. Providing ongoing consultation and support after study implementation is a service that is included in our professional fees and a continued relationship-building aspect of our client relationship that we highly value.

We often find that clients will call or email with follow-up questions and to discuss certain aspects of the study, ask why decisions and recommendations were made, and other important components of the study. We consider post-implementation support as part of our customer service.

Should the Agency request any additional onsite meetings and/or training after implementation of the study and/or other specific, identifiable work efforts, such as position reclassification studies, creating



new class descriptions, or conducting annual surveys, we would honor our composite hourly rate for actual hours spent at the Agency. However, from experience, we expect that most follow-up support will be conducted via telephone and email and this is absolutely included in our “Not To Exceed Fee” for this project.

❖ Stakeholder Engagement:

The meetings and communications with stakeholders that we recommend ensure understanding of the project parameters, enhance accurate intake and output of information, and encourage a collaborative and interactive approach that will result in greater buy-in for study recommendations. This interactive approach, although time-consuming, has resulted in almost 100% implementation success of K&A’s studies.

We believe in an interactive and collaborative process with the whole organization and in a high level of stakeholder contact and interaction to ensure organizational buy-in of the study throughout the entire process. Following are the major milestones at which we touch base with Human Resources, employees, managers, and other stakeholders, as appropriate:

- Initial study kick-off and employee/management orientation meetings;
- PDQ completion and review;
- Employee and management interviews;
- Employee, management, and Human Resources review of draft class descriptions;
- Contact with employees and management to address final classification issues;
- Stakeholder input regarding a list of appropriate comparator agencies, benchmark classifications, and benefits to be collected;
- Agency stakeholder review of compensation study data and contact with them to address any challenges to the market comparables we identified for each classification;
- Stakeholder input on internal salary relationship analysis and recommendations; and
- Stakeholder input regarding final compensation plans and structure recommendations.

These steps will ensure that the study results in a product that is accepted and trusted by all levels within the organization. Beyond sound mechanics, our approach includes sufficient communication steps to ensure that the study methodology is understood and the results are regarded as expert, impartial, and fair.



TIME REQUIREMENTS

Our professional experience is that classification and compensation studies of this scope and for this size organization take approximately six months to complete, allowing for adequate PDQ completion, interview time, classification description review and/or development, compensation data collection and analysis, review steps by the Agency, the development of final reports, any appeals, and presentations.

Due to the unprecedented demand on our services, we are currently experiencing an unusually high volume of projects. Therefore, and if the Agency is able to be flexible, we propose commencing the project in January 2024 and anticipate completion by June 2024 assuming a contract is executed within 2 months of the submittal date of our proposal.

The following is a suggested timeline (which can be modified based on the Agency’s needs):

Deliverables	Classification Study	Completion by:
A.	Meetings with Study Project Team and Management Staff and Initial Documentation Review	Week 1
B.	Orientation Meetings with Employees and Distribution of PDQ	Week 1
C.	PDQ Completion and Review	Week 5
D.	Employee/Supervisory/Management Interviews	Week 7
E.	Classification Concept/Preliminary Allocation Development	Week 9
F.	Draft Class Description Development/Update	Week 12
G.	Draft Class Description Review and Employee Feedback Process	Week 14
H.	Finalize Classification Plan/Draft Interim Report/Final Report	Week 16
Deliverables	Total Compensation Survey	Completion by:
A.	List of Comparator Agencies, Benchmark Classifications, and Benefits to be Collected	Week 8
B.	Data from Comparators and Preliminary Analysis of Data	Week 20
C.	Draft Compensation Findings/Additional Analysis/Study Project Team Meetings	Week 22
D.	Analysis of Internal Relationships and Alignment	Week 23
E.	Compensation Structure and Implementation Plan	Week 24
F.	Final Report and Guidelines for Implementation	Week 25
G.	Formal Appeals Process *	As Needed
H.	Final Presentation	As Scheduled



COST PROPOSAL

We have often found our process requires a very high level of time commitment, which sometimes results in a higher proposal cost. We believe that our methodology and implementation success rate is attributable to the significantly greater level of contact we have with employees, employee representation, management, and the governing body. The time we commit to working with the employees (orientations and briefings, meetings with employees via personal interviews, sharing of compensation survey data, employee review and feedback processes, etc.) results in significantly greater buy-in throughout the process and no formal appeals at the end of the study.

In fact, our firm has only had a handful of formal appeals to any of our studies in our 39 years in business. It has been our experience that the money and time invested in stakeholder communication throughout the study are money and time saved during implementation. Numerous times our firm has been hired after an agency has gone through an unsuccessful study whose results were rejected or appealed and whose implementation was very controversial. The result was a divided organization with hostility and animosity between employees/employee representation and management. Whenever our firm was hired after such an unfortunate experience, study stakeholders were amazed at our open and all-inclusive process, our efforts to elicit equal stakeholder input, and our development of recommendations that were accepted as fair and reasonable and understood by management, employees, and the governing body.

Our success rate is also attributable to the fact that we have 39 years of experience working with employees of all types of backgrounds, educational levels, and work experiences, and we are accustomed to successfully communicating with and educating them throughout the process. It is imperative that all employees eventually buy into the study results and recommendations, whether they have been through a process like this before or whether this is the first time for them.

Our clients always provide feedback that our process was professional, comprehensive, understandable, timely, and inclusive. Employees, although not necessarily always happy with our recommendations, have always indicated that we listened to their issues and concerns, were available for discussion, and able to provide documentation and data to support our recommendations. Although time consuming, we also drive the process to ensure that timelines are met and schedules are maintained.

Over the last few years, K&A and all our clients have become accustomed to conducting our organizational, classification, and compensation studies virtually. From that experience, we have learned that studies can be conducted successfully by using virtual technologies and performing the work remotely. We have also learned that this represents a significant cost savings for our clients, both in terms of consultant travel time and travel expenses, as well as less disruption and reduced non-productivity for the client's workforce. We have several technological solutions that can easily facilitate the entire process (see proposal narrative above). Conducting meetings and orientations virtually means that the client's employees do not have to spend time traveling from one location to another and will not be pulled away from their workstations for lengthy periods of time. They can simply click on a link or call in from a phone to participate. This approach also represents significantly less logistical planning on part of the client in order to reserve meeting rooms and making space available for large employee groups, as well as multiple consultants coming onsite to conduct interviews within a condensed period of time. Conducting orientations and interviews virtually provides us with much more flexibility in scheduling and accommodating multiple different shifts and schedules among a large workforce.

In addition, K&A strives to be as "green" an organization as possible and we are certainly concerned about our carbon footprint. We find that multiple trips to client sites that can sometimes involve multiple consultants flying on planes and/or driving cars, is not as environmentally conscious as we would like to



be. Considering the effectiveness of virtual meetings, especially when meetings are only one hour or one-and-a-half hours at a time, onsite travel does appear to create a larger footprint than necessary. This can especially be true for final presentations to leadership teams and governing bodies that are often less than 60, or even 30, minutes long.

For purposes of this cost proposal, we are assuming that all meetings and presentations will be conducted virtually/remotely and no onsite travel to Agency offices will occur. Should the Agency desire onsite meetings, we will be happy to provide our per diem cost for onsite meetings based on travel time and market rate travel cost at the time.

Deliverables	Phase I: Classification Study 28 Classifications, 52 Employees	Amount
A.	Meetings with Study Project Team and Management Staff and Initial Documentation Review	\$1,480
B.	Orientation Meetings with Employees and Distribution of PDQ	\$1,480
C.	Collection and Review of PDQs (assumes up to 15 PDQs)	\$1,480
D.	Interviews with Employees, Supervisors, and Management (this assumes 15 interviews with incumbents in the 12 studied classifications plus interviews with management)	\$2,960
E.	Classification Concept & Preliminary Allocation	\$1,480
F.	Draft Class Description Development (assuming up to 12 classifications)	\$6,475
G.	Facilitation of Draft Class Description Review and Employee Feedback Process	\$1,480
H.	Classification Plan and Draft of Interim Report and Final Report	\$1,850
	Total Professional Hours – Classification	\$18,685
	Combined professional and clerical composite total	\$18,685
Deliverables	PHASE II: Total Compensation Study	Amount
A.	List of Comparator Agencies, Benchmark Classifications, and Benefits to be Collected	\$2,960
B.	Data from Comparators and Preliminary Analysis of Data (this assumes up to 12 comparator agencies and up to 28 classifications)	\$20,350
C.	Draft Compensation Findings/Additional Analysis/Study Project Team Meetings	\$3,700
D.	Analysis of Internal Relationships and Alignment	\$925
E.	Compensation Structure and Implementation Plan	\$1,480
F.	Final Report and Guidelines for Implementation	\$2,220
G.	Formal Appeals Process *	0
H.	Final Presentation	\$1,110
	<i>Anticipated hours for additional unscheduled meetings and phone calls</i>	\$1,480
	Total Professional Hours – Compensation	\$34,225
	Combined professional and clerical composite total	\$34,225
	Expenses are included in the composite total	N/A
	<i>Expenses include but are not limited to duplicating documents, binding reports, phone, supplies, postage, etc.</i>	
	TOTAL PROJECT COST NOT TO EXCEED:	\$52,910



Our cost proposal does not include time to support the Agency during any labor negotiations that may follow this study. If we are needed for this work, our composite hourly rate will apply and we will charge on a time-and-materials basis.

Billing Structure

The following is how the District will be invoiced upon the completion of each milestone:

Milestone	Phase I, Classification	Amount
Milestone #1	10% of total project fee will be charged upon execution of the contract	\$5,291.00
Milestone #2	Completion of Phase I – Classification	\$18,685.00
Milestone	Phase II, Total Compensation	Amount
Milestone #1	Completion of 50% of Phase II – Compensation	\$17,112.50
Milestone #2	Remainder of project fee upon delivery of final report	\$11,821.50
	TOTAL:	\$52,910.00



CONTRACTUAL CONSIDERATIONS

We will be pleased to sign the Agency's professional services agreement for a Classification and Compensation Study. We respectfully request that the Agency will allow for a period of negotiation of certain terms in the professional services contract related to liability, indemnity, insurance, and other terms. We have found that we have always come to an agreement with all of our clients in the past and appreciate the Agency's flexibility in reviewing certain terms in a collaborative fashion between our legal counsels.

The following are terms we would like to review with the Agency if we are fortunate to be selected for this project:

- Gallagher is pleased to submit this proposal to client. While this proposal is not meant to constitute a formal offer, acceptance, or contract, notwithstanding anything to the contrary contained in the proposal, Gallagher is submitting this proposal with the understanding the parties would negotiate and sign a contract containing terms and conditions that are mutually acceptable to both parties.

It is our practice to provide the coverage below in lieu of the Agency contract insurance language. We therefore propose to replace the insurance language in the RFP's sample agreement with coverage language provided by Gallagher as follows (we attach our Memorandum of Insurance for your review as well):

Gallagher shall at all times during the term of this Agreement and for a period of two (2) years thereafter, obtain and maintain in force the following minimum insurance coverages and limits at its own expense:

- Commercial General Liability (CGL) insurance on an ISO form number CG 00 01 (or equivalent) covering claims for bodily injury, death, personal injury, or property damage occurring or arising out of the performance of this Agreement, including coverage for premises, products, and completed operations, on an occurrence basis, with limits no less than \$2,000,000 per occurrence;
- Workers Compensation insurance with statutory limits, as required by the state in which the work takes place, and Employer's Liability insurance with limits no less than \$1,000,000 per accident for bodily injury or disease. Insurer will be licensed to do business in the state in which the work takes place;
- Automobile Liability insurance on an ISO form number CA 00 01 covering all hired and non-owned automobiles with limit of \$1,000,000 per accident for bodily injury and property damage;
- Umbrella Liability insurance providing excess coverage over all limits and coverages with a limits no less than \$10,000,000 per occurrence or in the aggregate;
- Errors & Omissions Liability insurance, including extended reporting conditions of two (2) years with limits of no less than \$5,000,000 per claim, or \$10,000,000 in the aggregate;
- Cyber Liability, Technology Errors & Omissions, and Network Security & Privacy Liability insurance, including extended reporting conditions of two (2) years with limits no less than \$2,000,000 per claim and in the aggregate, inclusive of defense cost; and
- Crime insurance covering third-party crime and employee dishonesty with limits of no less than \$1,000,000 per claim and in the aggregate.
- All commercial insurance policies shall be written with insurers that have a minimum AM Best rating of no less than A-VI, and licensed to do business in the state of operation. Any cancelled or non-renewed policy will be replaced with no coverage gap, and a Certificate of Insurance evidencing the coverages set forth in this section shall be provided to Client upon request.

ARTHUR J. GALLAGHER & CO. MEMORANDUM OF INSURANCE

This Memorandum of Insurance (“Memorandum”) is produced as a matter of information only to authorized viewers for their internal use only and confers no rights upon any viewer of the Memorandum. This Memorandum does not amend, extend or alter the coverage described below. Copyright 2005, Arthur J. Gallagher Risk Management Services, Inc. (“Gallagher”). Gallagher grants permission to you to view, copy, print and distribute the information found on the Memorandum website (“Site”) provided that the above copyright notice appears on all copies, that use is internal to you or for personal noncommercial informational purposes only, and that no modification is made to any materials. Any modification, use, reproduction or distribution of this Memorandum, the Site or its contents must be first approved by Gallagher in writing. You will not suffer or permit any unauthorized use of any Gallagher trademark, service mark or logo. This Memorandum, the Site and its contents, including but not limited to text, graphics, images, software, copyrights, trademarks, service marks, logos, and brand names (“Content”), are protected under both United States and foreign laws, and Gallagher or its affiliated entities retain all right, title and interest in and to the Content, all copies thereof, and all copyrights and other proprietary rights therein. The information contained herein is as the date referred to above. Gallagher shall be under no obligation to update such information.

DATE: 10/4/2022

INSURED:

Arthur J. Gallagher & Co. and its subsidiaries
2850 West Golf Road
Rolling Meadows, IL 60008

Insurance Companies

A: ARCH INSURANCE COMPANY
B: THE CONTINENTAL INSURANCE COMPANY
C: XL INSURANCE AMERICA, INC
D: FEDERAL INSURANCE COMPANY
E: LEXINGTON INS. COMPANY
F: XL SPECIALTY INS. COMPANY
G. ILLNOIS NATIONAL INSURANCE COMPANY
H. INDIAN HARBOR INSURANCE COMPANY

The policies of insurance listed below have been issued to the “INSURED” named above for the policy period indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this Memorandum may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies. Limits shown may have been reduced by paid claims.

CO. LTR.	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE	POLICY EXPIRATION	LIMITS (In USD unless otherwise indicated)	
A	Commercial General Liability Occurrence Per location Aggregate	41GPP4938415	10/01/22	10/01/23	General Aggregate	4,000,000
					Products - Comp/Op Agg	4,000,000
					Personal and ADV Injury	2,000,000
					Each Occurrence	2,000,000
					Damage to Rented Premises (Each occurrence)	1,000,000
A	Automobile Liability Any Auto	41CAB4939015 41CAB4938315	10/01/22	10/01/23	Combined Single Limit	5,000,000
					Bodily Injury (per person)	
					Bodily Injury (per accident)	
B	Excess/Umbrella Liability Retention: \$10,000	7034611269	10/01/22	10/01/23	Each Occurrence	25,000,000
					Aggregate	25,000,000
A	Workers Compensation and Employers Liability	41WCI4938115	10/01/22	10/01/23	Workers Comp Limits	Statutory
					EL Each Accident	1,000,000
					EL Disease - Each Employee	1,000,000
					EL Disease – Policy Limit	1,000,000
C	Property	US00112916PR22A	10/01/22	10/01/23	Blanket Bldg. & PP	10,000,000
D	Crime/Fidelity Bond (Employee Dishonesty)	J06039418	09/01/22	09/29/23	Single Loss Limit	15,000,000
E	Errors & Omissions (Primary Policy)	015466449	10/01/22	10/01/23	Per Claim and Aggregate	12,000,000
F	Errors & Omissions (Excess Policy)	ELU163265-22	10/01/22	10/1/23	Per Claim and Aggregate	10,000,000
G	Errors & Omissions (Excess Policy)	FI0121922	10/01/22	10/01/23	Per Claim and Aggregate	15,000,000
H	Cyber Liability	MTP903416504	05/01/22	05/01/23	Limit of Liability	10,000,000

Description of Operations / Other Information: See ADDITIONAL INFORMATION on the following page.

This Memorandum of Insurance serves solely to list insurance policies, limits and dates of coverage. Any modifications hereto are not authorized by Gallagher or the Insurance Companies.

ARTHUR J. GALLAGHER & CO. MEMORANDUM OF INSURANCE

ADDITIONAL INFORMATION

As respects GENERAL LIABILITY POLICY

ADDITIONAL INSURED – MANAGERS OR LESSORS OF PREMISES *

Endorsement Form # CG 20 11 04 13 modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

1. Designation of Premises (Part Leased to You): ANY PREMISES OR PART THEREOF LEASED TO YOU.
2. Name of Person or Organization (Additional Insured): ANY AND ALL PERSONS OR ORGANIZATIONS CONTRACTUALLY REQUIRING ADDITIONAL INSURED STATUS AS THE MANAGER OR LESSOR OF PREMISES TO YOU.
3. Additional Premium: INCLUDED

(If no entry appears above, the information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

WHO IS AN INSURED (Section II) is amended to include as an insured the person or organization shown in the Schedule but only with respect to liability arising out of the ownership, maintenance or use of that part of the premises leased to you and shown in the Schedule and subject to the following additional exclusions:

This insurance does not apply to:

1. Any "occurrence" which takes place after you cease to be a tenant in that premises.
2. Structural alterations, new construction or demolition operations performed by or on behalf of the person or organization shown in the Schedule.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

We waive any right of recovery we may have against the person or organization where required by written contract because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard". This waiver applies only where required by written contract.

As respects PROPERTY

This policy insures against "All Risks" of physical loss or damage, except as excluded, to covered property while on Described Premises, provided such physical loss or damage occurs during the term of this policy. Coverage is subject to policy deductibles, terms, conditions and exclusions. Loss Payable clause included for whom Insured has agreed to per written contract.

IMPORTANT NOTICE

***All other Additional Insureds requests requires Legal approval and issuance of a Certificate of Insurance.**

***For special requests, such as a WET SIGNATURE, please contact the appropriate team: P&C – Doreen Morris or Therese Scamardo; E&O – Helen Ponce de Leon or Mari Maceri; Cyber – Jeremy Gillespie or Ariel Magrini.**

This Memorandum of Insurance serves solely to list insurance policies, limits and dates of coverage. Any modifications hereto are not authorized by Gallagher or the Insurance Companies.



Signature Page

Koff & Associates intends to adhere to all of the provisions described above.

This proposal is valid for 90 days.

Respectfully submitted,

By: KOFF & ASSOCIATES
State of California

Georg S. Krammer

September 1, 2023

Managing Director, Compensation and Rewards Consulting



Koff & Associates
A Gallagher Company



APPENDIX



Key Personnel Biographies

Catherine “Katie” Kaneko, C.P.A., P.H.R.

Managing Director, Compensation and Rewards Consulting

Katie is one of the two principals of Koff & Associates. She brings more than 25 years of management-level human resources and consulting experience to K&A. She has extensive experience in classification analysis and evaluation techniques, compensation, performance incentive programs, recruitment, and organizational studies.

Armed with her Bachelor of Business Administration degree, and as a CPA (Certified Public Accountant), Katie began her career in an international accounting/consulting firm. She transitioned into Human Resources within the firm to become the Human Resources Director of the San Francisco office. She next moved into the high-tech industry where she served in leadership positions for high-growth companies, startup firms, and organizations in transition. Katie then moved to the public sector, joining K&A in 2003 and has been the firm’s President since 2005; over the last 20 years, she has overseen hundreds of compensation, classification, organizational and other studies for cities, counties, and special districts throughout California.

Agencies for whom classification and/or compensation studies, or HR Services (such as organizational assessments, executive performance evaluations, succession planning studies, etc.) were led by Katie, as Project Director, during the last few years, include, but are not limited to, the following:

- **Cities and/or Towns:** Albany, Belmont, Benicia, Brentwood, Calistoga, Carmel, Coachella, Crescent City, Cupertino, Danville, Dinuba, East Palo Alto, Fairfield, Galt, Hayward, Hillsborough, Los Altos, Los Gatos, Madera, Manteca, Merced, Monterey, Moraga, Morgan Hill, Mt. Shasta, Newman, Novato, Pacific Grove, Pacifica, Palo Alto, Paradise, Phoenix, Piedmont, Redwood City, Rohnert Park, Sacramento, San Bruno, San Pablo, San Ramon, Santa Cruz, Santa Rosa, Seaside, Sonoma, Tracy, Tulare, Town of Truckee, City of Yuba City, El Cerrito, Lompoc, Phoenix, American Canyon, Antioch, Brentwood, Foster City, Fremont, Lafayette, Mountain View, Napa, San Gabriel, Santa Paula, Tiburon, Capitola, Ione, Malibu, Orange, Paso Robles, Patterson, Pinole, Pleasanton, San Leandro, Saratoga, Windsor, Yuba City
- **Counties:** Butte, El Dorado, Humboldt, Mendocino, Merced, Placer, San Joaquin, San Mateo, Sonoma, Tuolumne, Yuba, Tehama, Alpine, Kings
- **Courts:** Superior Court of the County of Alameda, Superior Court of San Joaquin County, Superior Court of Santa Clara County, Superior Court of San Diego County
- **Education:** Contra Costa County Office of Education, First Five Contra Costa, First Five Santa Clara, Hartnell College, Salinas Union High School District, San Mateo County Office of Education, Southwestern Community College District, Travis Unified School District
- **State:** California State Compensation Insurance Fund; California State Auditor’s Office
- **Other:** Municipal Pooling Authority, Public Agency Risk Sharing Authority of California
- **Special Districts:**
 - Open Space Districts: Midpeninsula Regional Open Space District, Santa Clara Valley Open Space Authority, Sonoma County Agricultural Preserve and Open Space District.
 - Park and Recreation Districts: Livermore Area Recreation and Park District, Mendocino Coast Recreation & Park District, Desert Recreation District
 - Air Quality: Bay Area Air Quality Management District



- Community Services District: Cosumnes Community Services District, Groveland Community Services District, Rancho Murieta Community Services District, Town of Discovery Bay CSD
- Fire and Police Protection: Central Fire District of Santa Cruz County, East Contra Costa Fire Protection District
- Housing/Economic Development: Oakland Housing Authority, Santa Cruz Housing Authority
- Public Utilities: Northern California Power Agency
- Retirement: Contra Costa County Employees' Retirement Association, Retirement Office of City of San José
- Solid Waste: Alameda County Waste Management Authority, Humboldt Waste Management Authority, Monterey Regional Waste Management District, Salinas Valley Solid Waste Authority
- Transportation: Alameda Contra Costa Transit District, San Francisco County Transportation Authority, Solano Transportation Authority
- Wastewater: Castro Valley Sanitary District, Central Contra Costa Sanitary District, Dublin San Ramon Services District, East Palo Alto Sanitary District, Encina Wastewater Authority, Fairfield Suisun Sewer District, Las Gallinas Sanitary District, Monterey Regional Water Pollution Control Agency, Mt. View Sanitary District, Vallejo Flood and Wastewater District, West Valley Sanitation District
- Water: Alameda County Water District, Coastside County Water District, Indian Wells Valley Water District, North Coast County Water District, Santa Clara Valley Water District, Valley County Water District, Zone 7 Water Agency

Katie will be key personnel and serve as the Co-Project Director for this project; she will coordinate all of K&A's efforts, will attend all meetings with the Agency, and will be responsible for all work products and deliverables.

Maggie Williams-Dalgart
Project Manager

Maggie brings over twenty (20) years of public sector human resources experience, most recently managing the City of Anaheim classification and compensation program. Maggie has conducted several hundred studies in the areas of classification, compensation, and staffing, and brings a wealth of knowledge drawn from current public sector employment practices. In addition to classification and compensation expertise, Maggie's experience includes collective bargaining, labor contract administration and labor costing, policy development and implementation, discipline and performance management, and recruitment and selection.

Prior to joining Koff & Associates, Maggie served as President of CalPACS, a regional internet-based salary and benefits survey website for local agencies in Southern California.

Maggie holds a Bachelor's degree in History of Public Policy from the University of California, Santa Barbara, a Master's degree in Public Administration from the University of Colorado, Colorado Springs, and possesses certification as a Senior Professional in Human Resources (SPHR)."

Lindsay Christopher
Senior Consultant



Lindsay's professional qualifications include ten years of experience working in the public sector, mostly with Alameda County. In her role as Human Resources Analyst, she was responsible for classification and compensation projects, as well as recruitment and selection, in a Civil Service, merit-based, environment. Mostly recently, she continued to focus on classification and compensation projects at East Bay Regional Park District.

Since joining K&A in 2019, Lindsay has worked on studies for the following:

- **Cities:** Gardena, Hemet, Milpitas, Tracy, Corona, Seattle (Library), Napa, Dinuba, Town of Truckee, San Leandro, Pleasant Hill, San Jose, Upland, Phoenix,
- **Counties:** Humboldt, **Butte, Kings**, San Diego, Contra Costa
- **Special Districts:** Contra Costa County Employees' Retirement Association, Greater LA County Vector Control District, Orange County Sanitation District, Purissima Hills Water District, Marin Municipal Water District, Housing Authority of the City of Santa Barbara, Tri-City Mental Health Authority, Victor Valley College, Buena Park Library District, East Bay Regional Park District, Tualatin Hills Park and Recreation District, Valley Water, San Luis and Delta Mendota Water Authority, Desert Recreation District, Santa Clara Valley Water District, Regional Government Services, Compton Community College District, Port of Oakland, LA County Development Agency, Albuquerque Housing Authority, Metropolitan Transportation Commission

A Bay Area native, Lindsay earned her B.A. degree in Sociology with a concentration in Criminology from San Jose State University.

Lindsay will provide Senior H.R. Associate support throughout this effort, including classification analysis, interviews with employees and management, compensation data collection and analysis, internal job analysis, development of recommendations, and implementation strategies.

Monica Garrison-Reusch, B.A., M.B.A.

Consultant

Monica has over 15 years of human resource program experience, all of which have been spent serving as either a team consultant or project manager on projects working with public sector agencies. Monica's primary professional focus over the last several years has been on classification and compensation practices.

Prior to joining K&A, Monica performed classification and compensation consulting services as either a team member or project manager on varied projects including large scale studies done for the Counties of Madera, Sacramento, Bernalillo (in New Mexico), and the California State Department of Personnel Administration. Monica also developed and served as a Co-Trainer for a two-day course on Classification and Compensation.

Monica's depth of experience allows her to provide a broad range of human resources services to public agencies. She specializes in compensation projects focusing on both base salary and total compensation analysis studies. Monica has also worked on project teams conducting classification studies and organizational analysis, including performing the full range of classification analysis and conducting in-depth survey and analysis of organizational structures and past organizational practices.

Since joining K&A, Monica has worked on studies for the following clients:

- **Cities:** Cotati, Crescent City, Pleasant Hill, Sacramento, Vallejo
- **Counties:** El Dorado, Mendocino, Monterey, Trinity



- **State:** California State Auditor's Office
- **Special Districts:** AC Transit, Cosumnes Community Services District, East Bay Municipal Utility District, Eastern Municipal Water District, El Dorado County Transit Authority, First 5 Contra Costa County, First 5 Santa Clara County, Hayward Area Recreation and Park District, Livermore Amador Valley Transit Authority, Mendocino Coast Rec and Park District, Mojave Water Agency, North Tahoe Public Utility District, Orange County Transportation Authority, State Water Contractors, Trabuco Canyon Water District

She earned an MBA with an emphasis in Marketing at Golden Gate University and a Bachelor of Science in Business Administration from the University of Southern California.

Monica will provide Senior H.R. Associate support for this project, including classification analysis, interviews with employees and management, compensation data collection and analysis, internal job analysis, development of recommendations, and implementation strategies.

Arlene Marks Gibbs, BS, MPA, SPHR, IPMA-CP
Associate Consultant

Arlene Gibbs possesses over thirty years of Human Resources management experience including spending over twenty years in the public sector working for both large and small education, municipal and special district organizations in California.

Her public sector experience includes serving as the Chief Human Resources Officer for San Diego State University which is the largest California State University campus with over 6,700 faculty and staff. While at San Diego State, Arlene led the HR Directors Committee for the 23 campus system of HR service delivery. Her experience also includes senior and executive HR management roles with several small and large public agencies including the City of San Jose, the City of Tustin as well as air and water/wastewater special districts.

Arlene's experience includes all facets of Human Resources, Employee & Labor Relations. She is an experienced labor contract negotiator having negotiated many public sector labor agreements while serving as the Chief Spokesperson/Labor Negotiator. In addition, her experience includes managing recruitment and selection processes for all types of public sector positions, handling employee benefits functions, responding to labor and employee relations issues, coordinating classification and compensation studies, complying with labor laws, conducting personnel investigations, and managing a wide variety of general human resources functions.

Arlene holds a Masters' Degree in Public Administration from California State University Northridge and a Bachelor of Science Degree in Business Administration with an emphasis in Labor Relations from California State University Long Beach. She also is certified as an IPMA-CP and as a Senior Professional in Human Resources (SPHR).

Arlene has also led and participated in local, regional as well as statewide efforts in small and large agencies with the League of California Cities, IPMA as well as serving as a resource for City, County, State and Local Boards, Councils, Committees and Commissions.

Some of the K&A classification and compensation projects Arlene has worked on include but are not limited to:

- **Cities/Counties/Towns:** County of Butte, City of Bellflower, City of Concord, City of Cupertino, Humboldt County, City of Los Altos, Town of Los Altos Hills, and the City of Pinole.



- **Special Districts:** Dublin San Ramon Services District, Garfield County Public Library District (CO), Coachella Valley Water District, Foothill De Anza Community College District, and the Los Angeles County Development Authority.

Arielle will provide Senior H.R. Associate support throughout each effort, including classification analysis, interviews with employees and management, compensation data collection and analysis, internal job analysis, development of recommendations, and implementation strategies.

Arielle Rodriguez, M.A.
Associate Consultant

Arielle has eighteen years of public and private-sector human resources and management work experience including seven years as a project consultant performing base and total compensation studies for CPS HR Consulting. Her work experience includes compensation, classification, employee relations, labor relations, performance management, management training, adult education/college instruction, and conducting workplace investigations.

Since joining K&A in August of 2020, Arielle has worked on the following classification and/or compensation projects:

- **Cities/Towns:** Santa Rosa

Prior to joining K&A, Arielle worked on base or total compensation projects for the following agencies:

- **Cities/Towns:** Anaheim, Bell, Carson, Commerce, El Segundo, Half Moon Bay, Henderson, Hercules, Lancaster, Livingston, Millbrae, Murphy (TX), Oakland, Ontario, Palmdale, Perris, Redding, Richland Hills (TX), Rio Dell, Riverside, Sacramento, San Jose, San Luis (AZ), Santa Ana, Santa Clarita, Stockton, Tehachapi, Thousand Oaks,
- **Counties:** Del Norte, Fresno, Imperial, Lake, Madera, Marion, Monterey, Montgomery, North, Placer, Sonoma, Ventura
- **Special Districts:** Alameda County Superior Court, California Department of Corrections and Rehabilitation, California Department of Public Health, CAL FIRE, CalVans, Central California Alliance for Health, Department of Transportation, Department of Water Resources, East Bay Regional Park District, Elk Grove Water District, Hayward USD, Hidden Valley Lake CSD, High Speed Rail, Kern Superior Court, Kings County Firefighters Assoc, LA County Sanitation, LACERA, Lakeside USD, League of CA Cities, Las Virgenes MWD, Merced USD, Montgomery College, Merit System Protection Board (MD), North County Transit District, Orange County Transportation Agency, CA Public Employment Relations Board, Rio Linda Elverta CWD, Sacramento Superior Court, Sacramento Area Flood Control Agency, San Diego Association of Governments, Santa Ana Water Resources, Sacramento Municipal Utilities District, Stanislaus Superior Court, CA State Bar, Ventura Regional Sanitation District, Western Area Power Administration

Since joining K&A in August of 2020, Arielle has worked on recruitments for the following agencies:

- City of Richmond, City of Sacramento, Dublin San Ramon Services District

Prior to joining K&A, Arielle performed full cycle recruiting for a large state-funded social services agency for six years. In this time, she screened, interviewed, hired, and performed onboarding duties for over 200 employees at all levels from clerical to executive. Additionally, she performed employee relations



and labor relations work, conducted internal investigations, created and presented management training, wrote and delivered adverse employment actions, and served as liaison to the local SEIU chapter.

Ariele earned her B.A. degree in Interpersonal and Small Group Communication Studies and M.A. degree in Organizational and Instructional Communication Studies from California State University, Sacramento. She holds the HR professional certification SHRM-CP and is certified in Basic Mediation Skills.

Janna Dinkelspiel
Associate Consultant

Janna Dinkelspiel came to Koff & Associates in August 2022 with over 15 years' experience in private and public sector human resources. Most recently Janna was a Senior Employee Relations Analyst in a municipality where she gained well rounded experience in recruitment and retention, employee relations, labor relations, policy development, performance management, training and development and classification and compensation. Janna was the City's subject matter expert for classification and compensation while conducting and implementing three large-scale compensation studies for the City, as well as assisting the executive team with creation of a compensation policy.

Janna has a degree in Business Administration from the University of Washington and holds a Senior Professional Human Resources Certificate from HRCI.

Kelly Barns
Associate Consultant

Kelly Barns has over 17 years of experience in a variety of leadership and technical public-sector human resources and risk management roles, from analyst to, Risk Manager to, Assistant Director and Director of Human Resources in municipal government. While a well-rounded practitioner and generalist with experience in talent acquisition, labor relations, classification and compensation, policy and contract development, performance management, employee engagement, Leaves and ADA administration and management, training and development, workplace investigations, health and safety, workers' compensation, employee benefits, liability administration and management, and general Human Resources and Risk Management administration. Kelly joined Koff & Associates in March 2022.

Kelly has a degree in Business Administration and Management, is a Human Resources Certified Professional through International Public Management Association of Human Resources (IPMA-CP) and has a Senior Professional Human Resources Certificate (SPHR).

Kelly will provide Human Resources Associate support throughout each project role, primarily consist of project and technical support in, classification analysis, interviews with employees and management, compensation data collection and analysis, internal job analysis, and development of recommendations. Kelly has a passion for engaging, collaborating with, and supporting clients, strengthening employee relations and community partnerships.

Renate Tiner, B.Sc.
Associate Consultant

Renate's professional qualifications include five years of both non-profit and private sector Human Resources experience. Starting in Human Resources administration and rising into Human Resources management, she gained experience in full-cycle recruitment, orientation and on-boarding, Health and



Safety, Worker's Compensation, licensing and accreditation, policy development, and general Human Resources administration. Renate has a total of 10 years' experience.

Since joining Koff & Associates in 2017, Renate has worked on Classification and Compensation Studies for the following agencies:

- **Cities:** Bellflower, Concord, Cupertino, El Monte, Hillsborough, Los Altos, Mt. Shasta, Piedmont, Rohnert Park, San Diego, Sausalito, West Sacramento, Calistoga, Foster City, Pittsburg, Perris, Santa Cruz, Town of Truckee, Hayward, Rio Dell, County of Butte
- **Special Districts:** Alameda County Transportation Commission, Bay Area Water Supply and Conservation Agency, Eastern Municipal Water District, Dublin-San Ramon Services District, Foothill-De Anza Community College District, Groveland Community Services District, Los Angeles County Employees Retirement Association, Metropolitan Transportation Commission, Midpeninsula Regional Open Space District, Port of Long Beach, Riverside Community College District, and San Joaquin County Superior Court, Truckee Donner Public Utility District, Monterey Peninsula Regional Open Space District, Santa Clara Valley Open Space Authority, Triunfo Water & Sanitation District, Port of Stockton, Antelope Valley-East Kern Water Agency, Coachella Valley Water District, Foothill Municipal Water District, Orange County Sanitation District, Los Angeles Unified School District, Tahoe Transportation District, San Luis & Delta Mendota Water Authority, Habeas Corpus Resource Center

Renate earned her B.Sc. degree in Psychology from the University of Northern British Columbia, in Prince George BC, Canada. She was a Canadian Human Resource Professional (CHRP) Candidate before moving to the United States.

She will provide H.R. Associate support throughout this effort, including classification analysis, interviews with employees and management, compensation data collection and analysis, internal job analysis, development of recommendations, and implementation strategies.

Classification (Limited) and Compensation Study TAHOE-TRUCKEE SANITATION AGENCY

Proposal

SEPTEMBER 1, 2023
RFP



Submitted by:

KHARY KNOWLES

VICE PRESIDENT

5245 AVENIDA ENCINAS, SUITE A
CARLSBAD, CALIFORNIA 92008

760.602.9352

Khary@EHandA.com



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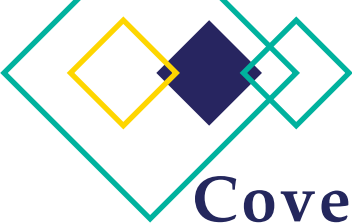
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Cover Letter

August 30, 2023

Vicky Lufrano, Human Resources Administrator
Tahoe-Truckee Sanitation Agency
13720 Butterfield Drive
Truckee, CA 96161



RE: RESPONSE TO RFP FOR CLASSIFICATION (LIMITED) AND COMPENSATION STUDY

Dear Ms. Lufrano,

MGT is pleased to present this response to your recent RFP for a Classification (Limited) and Compensation Study for Tahoe-Truckee Sanitation Agency (Agency).

MGT's response provides the Agency with related firm qualifications, key experience, a detailed work plan with timeline, and associated fees to provide services that exceed expectations. We are experts in compensation studies, are familiar with California, and know we would be a perfect fit for the Agency.

Why is MGT the Most Qualified to Conduct the Agency's Study?

- ✓ **Experience.** MGT has the experience and certifications that HR departments need. MGT staff are certified as Senior Human Resources Management Certified Professionals (SHRM-CP), Project Management Professionals (PMP), and Change Management Professionals (Prosci). Additionally, MGT has conducted over 300 human capital studies (e.g., human resources reviews, compensation and classification studies, and organizational reviews) nationwide. Furthermore, many of our clients are repeat clients, attesting to our acumen for local government human resources consulting services and our desire to work with each public sector client to create a lasting bond that ensures their success over time.
- ✓ **Best Practices Comparisons.** MGT offers the Agency extensive experience to identify exemplary management practices — reflective of Agency input and that of comparable localities. This experience gives us not only a ready reference point for reviewing the Agency's compensation and classification system, but also provides us with practices that have been proven successful in other similar organizations. This knowledge is of significant value when we design recommendations for improvements.
- ✓ **Sound Findings and Recommendations.** In our experience, most major improvements in local government operations require bold thinking. In helping the Agency reconcile its pay system with its years of development and workforce changes, our team members will not hesitate to question existing organizational structures, programs, policies, rules, statutes, operations, work processes, and staffing patterns. We will make sound recommendations for improvements that produce real — *not just on paper* — savings and ease of future pay administration for the Agency.
- ✓ **Assistance in the Implementation of Recommendations.** We will not simply leave the Agency with a report and a plethora of recommendations. MGT is prepared to assist the Agency in developing, implementing, and sustaining an equitable compensation study and



COVER LETTER

classification system. We will create detailed implementation strategies and work with you to successfully achieve the implementation process. We also provide no-cost assistance for a 12-month period following study completion to ensure a smooth transition from current to desired state.

- ✓ **Objectivity and Flexibility.** As an independent entity, our only vested interest is that of the client. Therefore, we will apply our extensive experience to generating objective independent solutions to assist the Agency. In addition, we will be receptive to your insights and concerns and will accommodate any changes necessary to ensure the completion of a valid and responsive final report and, more importantly, an implementable compensation schedule relevant to the Agency's realities in 2023 and beyond.

MGT CONTACT INFORMATION

MGT HEADQUARTERS	MGT of America Consulting, LLC 4320 West Kennedy Boulevard Tampa, Florida 33609 P: 813.327.4717 www.mgtconsulting.com FEIN: 81-0890071
PRIMARY OFFICE LOCATION FOR SERVICES	5245 Avenida Encinas, Suite A Carlsbad, CA 92008 P: 760.602.9352
AUTHORIZED TO BIND THE FIRM	Patrick J. Dyer, Vice President P: 888.302.0899 pdyer@mgtconsulting.com
EXECUTIVE-IN-CHARGE OF PROJECT	Khary Knowles, Vice President, Business Development P: 619.322.3357 kknowles@mgtconsulting.com

Thank you for the opportunity to submit a proposal to Tahoe-Truckee Sanitation Agency. Should you have questions on any aspect of this proposal, please contact **Mr. Khary Knowles** at **619.322.3357** or kknowles@mgtconsulting.com.

Regards,



Patrick J. Dyer, Vice President
Authorized to bind the firm





Firm Profile

We impact the communities we serve – for good.

MGT began operations in 1974 as a public sector research firm. Since then, we have significantly expanded our consulting capabilities and client offerings. Today, we are a national consulting firm specializing in **assisting clients to operate more efficiently and effectively.**

MGT has acquired a keen understanding of the structures, operations, and issues facing public agencies, like the Agency. This understanding comes from **nearly 50 years** of experience providing innovative yet practical solutions to public sector clients. We provide objective, creative, expert services in the areas of human capital, finance, technology, programming, and planning. We draw on the expertise of our highly qualified staff, most of whom have prior careers at city-, county-, and state-level government offices. This insider's knowledge of government operations and structure give MGT a competitive advantage and an ability to hit the ground running from the very start of a project.



MGT FIRM AT A GLANCE

Name: MGT of America Consulting, LLC (MGT)

Founded: 1974

Locations: Headquarters in Tampa, Florida; branch offices nationwide

Staff: 450+ consultants across the country

Structure: Privately held and client-driven

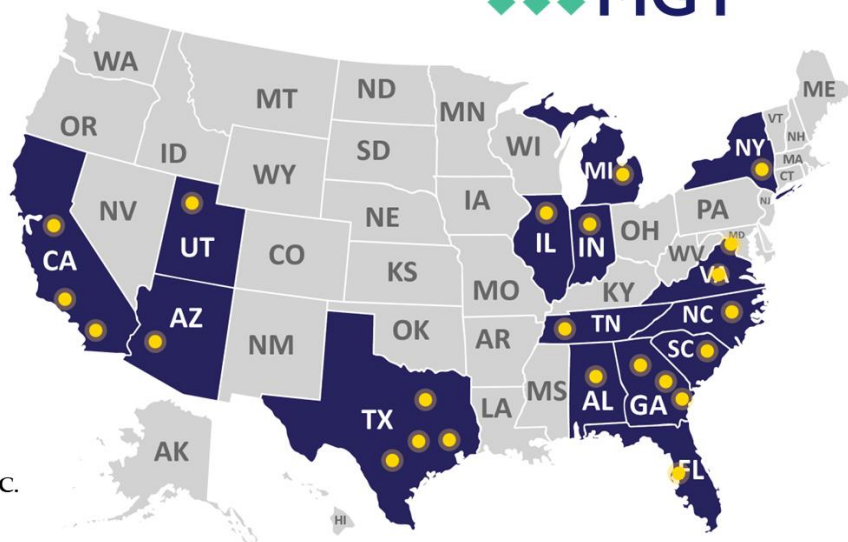
Lines of Business: Government Consulting; Education and Financial Solutions; Diversity and Inclusion; Human Capital; Cybersecurity and Technology

Find out more at www.mgtconsulting.com.

Our firm includes **more than 450 professionals and administrative staff** to support our clients' success. MGT's corporate office is in Tampa, Florida, with additional offices around the country as shown below.

NATIONAL FIRM LOCAL FOCUS

- Alabama**
Birmingham
- Arizona**
Phoenix
- California**
Sacramento
Riverside
Carlsbad
- Florida**
Tampa HQ
- Georgia**
Savannah
Atlanta
Alpharetta
- Illinois**
Chicago Metro
- Indiana**
Gary
- Michigan**
Bay City
- New York**
NYC
- North Carolina**
Raleigh
- South Carolina**
Columbia
- Tennessee**
Nashville
- Texas**
Dallas
Austin
San Antonio
Houston
- Utah**
Salt Lake City
- Virginia**
Richmond
- Washington, D.C.**



Our Commitment

Defined by Impact.

The MGT Human Capital team has an impressive track record of providing **customized solutions, objective research, creative recommendations, and quality products** that respond to each client's unique needs and time requirements.

**Impacting
Communities.
For Good.**



Defined by Our Impact

We understand the goals of Tahoe-Truckee Sanitation Agency and how this project will ensure the Agency's classification and compensation system is fair and equitable.

Our human capital and fair pay/compensation analyses empower organizations to enhance their teams through innovations in people, processes, and technology to **lift up and strengthen their human resources solutions.**

Part of our success is based upon our **promise to be flexible and responsive.** We are acutely aware of the political, economic, social, and technological factors that impact today's public sector clients. MGT is structured into several primary consulting divisions:

Capabilities & Solutions

Education Solutions
School Turnaround | Comprehensive Needs Assessment | Strategic Planning | Facilities Master Planning | Program Assessments | Operational Performance | Housing Studies | Demographics/Enrollment Studies | Boundary Studies | Classification & Compensation Studies

Disparity Solutions
Disparity Studies | Organizational Reviews

Diversity, Equity & Inclusion Solutions
DEI Workplace Assessments | Equity Audits | DEI/Racial Equity Strategy, Tools, & Training

Financial Solutions
Cost Allocation Plans | User Fee Studies | Indirect Cost Rate Proposals | Pandemic Funding Advisory & Support | Performance Audits

Cyber & Network Solutions
24/7 Managed Detection & Response | End-to-End Firewall Management | Cloud Security | Penetration Testing

The Right Fit

The MGT Advantage.

MGT has successfully worked with clients on **more than 20,000 projects** to help them adapt to change while maintaining the vision and direction towards their short- and long-term goals. Our commitment to quality consulting is evidenced by our past performance delivering an extensive range of services to a variety of educational institutions, state and local governmental agencies, and nonprofit organizations.



IMPARTIAL PERSPECTIVE

The Agency will gain our impartial perspective of the outcomes and findings. As an independent entity, our only vested interest is that of our clients. We apply our extensive experience to generating objective, practical solutions to advance our clients' strategic priorities



INNOVATIVE AND BOLD THINKING

The Agency will receive useful recommendations that achieve real results and are ever mindful of the practical and political realities you may face. We understand lasting and meaningful changes require innovative and bold thinking. We do not shy away from questioning everything from organizational structures and work processes to the very statutes and ordinances that create and guide the work of an agency or institution.



EXTENSIVE TRACK RECORD

The Agency will benefit from our extensive track record of providing consulting services that are similar in scope to this project. Our solutions help the organizations we work with achieve their goals and serve their constituents more effectively and efficiently. The considerable amount of repeat work we deliver demonstrates our ability to be professional and develop lasting client relationships.



SPECIFICALLY TAILORED

The Agency's needs will be met through our specifically tailored solutions. The team is committed to providing customized results, objective research, creative recommendations, and quality products that respond to each client's unique situation.

<p>Certified SHRM-SPC, CPP, PMP, Prosci</p>	<p>Partners Salary.com®, Qualtrics^{XM}</p>	<p>1 Year Free post evaluation services</p>	<p>315 Comp and Class studies</p>
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Key Personnel

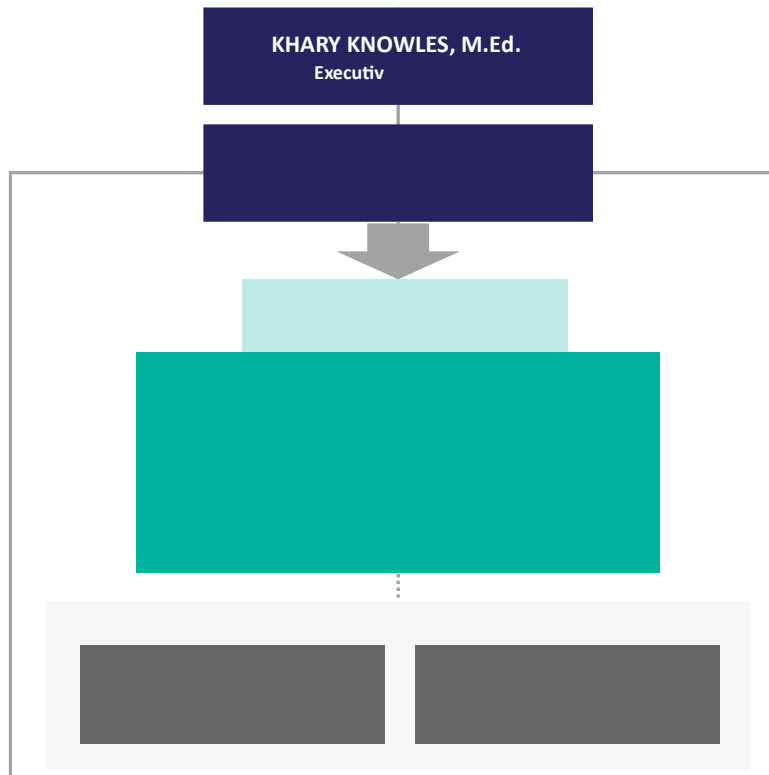
The success of a consulting engagement depends on the qualifications of the project team and the way in which the review is structured and managed.

All our work with clients is characterized by the belief that we can only be successful if our clients develop the knowledge, capacity, and mechanisms to help themselves. To that end, all our services:

- ◆ Build on our clients' existing strengths and resources while pressing them to address areas of weakness.
- ◆ Assist our clients to learn about widely recognized best practices and emerging research.
- ◆ Encourage our clients to develop the habit of selecting and collecting essential data and acting on it.
- ◆ Help our clients maximize the efficiency and effectiveness of their human and fiscal resources.
- ◆ Provide pragmatic and affordable solutions that will be deliverable and sustainable in the long term.

Illustrated in **Exhibit 1** is the proposed management structure for this project, which has been designed to define the roles and responsibilities of each team member assigned to this project and to facilitate project management. The strength and experience of our team will allow for efficient and effective project management and results. Each team member has a wide range of project experience working with clients similar to the Tahoe-Truckee Sanitation Agency's. The team we have designated is highly experienced with this type of engagement, and therefore requires little orientation time.

Exhibit 1. Project Organizational Structure



Project Staff Roles and Responsibilities

ROLE ASSIGNED	RESPONSIBILITIES
<p>TAHOE-TRUCKEE SANITATION AGENCY REPRESENTATIVE</p>	<p>We look forward to working with the Agency Representative to build a long-lasting and trustworthy partnership that produces innovative solutions to your goals for this Classification and Compensation Study.</p>
<p>EXECUTIVE-IN-CHARGE <i>Khary Knowles, M.Ed.</i></p>	<p>The Executive-in-Charge holds the following responsibilities:</p> <ul style="list-style-type: none"> ▪ Ensuring the team fulfills all contractual requirements. ▪ Managing resources appropriately. ▪ Resolving any conflicts during the project or point of escalation for any challenges. ▪ Final authority over project deliverables.
<p>PROJECT DIRECTOR <i>Rick Labib-Wood, MPH</i></p>	<p>The Project Director holds the following responsibilities:</p> <ul style="list-style-type: none"> ▪ Main point of contact for the Agency. ▪ Day-to-day management of the project, tasks, and deliverables. ▪ Oversight over service and deliverable quality. ▪ Management of all project deadlines. ▪ Maintains frequent contact with the Agency Project Officer throughout the lifecycle of the project.
<p>SUPPORT TEAM <i>Jessica Ancona</i> <i>Angela Bishop</i> <i>Ross Hessler, MSI</i> <i>Sandra McCoy, MBA</i> <i>Brandon Ledford, SHRM-SCP, MPP, PMP</i> <i>Sheena Horton, PMP</i> <i>Lamont Browne, Ed.D.</i> <i>Craig McAlpin</i></p>	<p>The Support Team holds the following responsibilities:</p> <ul style="list-style-type: none"> ▪ Work closely with the Agency under the direction of the Project Director to carry out the various tasks and deliverables. ▪ Utilize individual subject matter expertise to customize and execute each work task and fulfill the Agency’s stated expectations. ▪ Conduct collection and analysis of relevant data including professional development. ▪ Review, document, evaluate, and generate recommendations in accordance with each component of the work plan.



*MGT has reviewed the RFP in detail and is **committed and able** to ensure the timely delivery of quality products to meet your schedule.*

Resumes

Resumes of each team member are provided on the following pages. The personnel described in our proposal are the professionals who will provide the services for this project.



Khary S. Knowles, M.Ed., M.Arch.

Executive-In-Charge | Managing Vice President

Mr. Khary Knowles has over 25 years of diverse experience in successfully supporting, managing and guiding the operations of agencies in various facets, including facilities, finance, human resources, and education. Mr. Knowles has a proven history of restructuring businesses, programs, and projects through improved leadership, organization, and productivity. With extensive experience in educational and business practices, he has orchestrated successful multi-million-dollar programs, practices, and offices. Mr. Knowles' varied experience as client, educator, designer, program manager, planner, contractor, board member, parent volunteer, and community representative has made it possible for him to achieve client goals in a creative and cost-effective manner.



Areas of Expertise

- ◆ Innovation specialist & strategy executive
- ◆ Construction and architectural experience and management
- ◆ GIS analysis, enrollment projections and capacity and utilization analysis

Education

Master of Education (M.Ed), Educational Leadership, Concordia University – Portland, OR

Master of Architecture (M.Arch), University of California – Los Angeles (UCLA)

Bachelor of Science - Secondary Education (B.S.S.E), University of Portland, OR

– Certificate – Professional Business Developer, Business Development Guild – Phoenix, AZ (2020)

– Certificate – School Business Management (CBO) Certification Program, University of Southern California (USC) – Rossier School of Education (2015)

– Certificate - C.A.S.H. School Facilities Leadership Academy, Coalition for Adequate School Housing/FCMAT – Sacramento, CA (2011)

– Certificate – LEED AP, U.S. Green Building Council (2007)

Sample of Relevant Project Experience

- La Mesa-Spring Valley Unified School District (CA) | Classification and Compensation Study
- County of Livingston (MI) | Classification and Compensation Study
- Tampa Bay Water (FL) | Compensation Study Update
- City of Boise (ID) | Classification Study
- City of Cudahy (CA) | Classification and Compensation Study
- City of San Clemente (CA) | Classification & Compensation Study
- Prosper Portland (OR) | Classification and Compensation Study
- Perris Union High School District (CA) | Salary Survey
- County of Livingston (MI) | Classification and Compensation Study
- Oceanside Unified School District: \$160M Facilities Master Plan; Community/Principals Liaison
- San Marcos Unified School District: \$500 M Facilities Bond Program; Executive Director of Facilities Planning & Development
- Inglewood Unified School District: \$90 M Facilities Bond Program; Program Manager
- El Monte Union High School District: \$30 M Site and Program Assessment; Community Liaison/Facilitator
- Colton Joint Unified School District (CA) | Facility Use Fees
- South Bay Union School District (CA) | Fiscal Support Services
- Ojai Unified School District (CA) | Fiscal Support Services

Professional Background

EH&A, now part of MGT of America Consulting, LLC, 10/2021 – present

DLR Group (California), Principal/Business Development Leader, 7/2019 – 6/2021

Vanir Construction Management, Executive Director of Education (National), 7/2017 – 6/2019

McKissack & McKissack, PM/CM – Director of Operations (California), 5/2015 – 5/2017

San Marcos Unified School District, Executive Director of Facilities, Development & Planning, 4/2013 – 5/2015

Erickson-Hall Construction Company, Senior Program & Pre-Construction Manager, 10/2007 – 4/2013



Frederick “Rick” Labib-Wood, MPH

Project Director | Director

Mr. Frederick “Rick” Labib-Wood has over 45 years of experience managing human resource programs in a variety of public sector organizations including over 20 years in public schools in California. He previously served as the Classified Personnel Director for the Personnel Commission of the San Dieguito Union High School District in Encinitas, California, and during part of that time he was also on the planning committee and training staff of the Classified Employees Development Academy (CEDA), a joint venture of the San Diego County Office of Education, the California Association of School Business Officials (CASBO), and the California School Employees Association (CSEA). He has coordinated human resources legislative research and testimony for the State of Hawaii’s Department of Personnel Services and spearheaded that agency’s policy development for launching the State’s flexible working hours program as well as leading a research project to set up a job-sharing program for State employees and departments.



Areas of Expertise

- ◆ Project Management
- ◆ HR Management and Administration Systems
- ◆ Classification and Compensation Studies
- ◆ Change management and reorganization

Education

Masters of Public Health (MPH), University of Hawaii, Manoa Campus 1986

B.A., French, Austin College 1968

Diplôme d’Études de civilisation française from the Sorbonne, University of Paris, France 1967

Human Resources Practitioner Experience

Director of Classified Personnel, San Dieguito Union High School District, Encinitas, California

Supervising Analyst, Personnel Department, Riverside County, California

Personnel Management Specialist, Department of Personnel Services, State of Hawaii

YNC (Retired), U.S. Coast Guard and Coast Guard Reserve

Sample of Relevant Project Experience

- Cajon Valley Union School District (CA) | Classification and Compensation Studies
- Alpine Union School District (UT) | Classification and Compensation Study
- Lake Elsinore USD (CA) | Classification and Compensation Study
- Madera USD (CA) | Classification and Compensation Study
- Navajo Tribal Utility Authority (AZ) | Compensation Study
- County of Livingston (MI) | Classification and Compensation Study
- La Mesa-Spring Valley Unified School District (CA) | Classification and Compensation Study
- Berkeley Public Schools (CA) | Classification and Compensation Study
- Perris Union High School District (CA) | Salary Survey
- Tuscola County Health Department (MI) | Compensation Study
- Muskegon County (MI) | Classification and Compensation Study
- Tampa Bay Water (FL) | Compensation Study Update
- Lenawee County (MI) | Classification and Compensation Study
- The Western Pennsylvania School for the Deaf (PA) | Classification and Compensation Study
- City of Boise (ID) | Classification Study
- Madera County Superintendent (CA) | Classification and Compensation Study
- City of San Clemente (CA) Classification and Compensation Study
- Prosper Portland (OR) | Classification and Compensation Study
- Mendocino County Office of Education (CA) | Classification and Compensation Study
- Lakeside Union Elementary School District (CA) | Classification and Compensation Study
- Lawndale Elementary (CA) | Classification and Compensation Study
- Ukiah USD (CA) | Classification and Compensation Study
- Sonoma County Office of Education (CA) | Classification Review
- Walnut Valley USD (CA) | Classification and Compensation Study
- Solana Beach USD (CA) | Classification and Compensation Study



Jessica Ancona

Project Manager | Associate

Ms. Jessica Ancona is a passionate leader in education and government stemming from her unique background, experience, and existing government relationships cultivated over 20+ years. She thrives in maximizing opportunities and experiences for students and community members in public service, public administration, and politics. She pivoted her career to serve as spokesperson and advocate on behalf of a mission-driven organization/agency with a community-focused agenda to improve the conditions of all community stakeholders; with equal access to resources and funding for education, healthcare, and job/economic opportunities.



Areas of Expertise

- ◆ Planning – visioning, developing, and orchestrating strategic goals within various organizations
- ◆ Management & Operations – employee management, budget development, resource management, risk management
- ◆ Organizational Leadership – non-profit organization relations, job placement, policy development, negotiations, campaign management, community development

Education

Master's in Education, Azusa Pacific University

Bachelor of Arts, Chicano/Chicana Studies, University of California, Los Angeles

Master's in Governance Certificate | Board President's Training, California School Board Association

Human Resources Certificate, Personnel Academy, Association for California School Administrators

Sample of Relevant Project Experience

- City of Grand Rapids (MI) | Classification and Compensation Study
- City of Hillsboro (OR) | Classification and Compensation Study
- City of Woodinville (WA) | Classification and Compensation Study
- County of Livingston (MI) | Classification and Compensation Study
- Lawndale Elementary (CA) | Classification and Compensation Study
- Mendocino County Office of Education (CA) | Classification and Compensation Study
- Sacramento County of Office of Education (CA) | Compensation Study
- Tampa Bay Water (FL) | Compensation Study Update

Professional Project Experience

- City of El Monte: Raised \$200K for mayoral election.
- City of El Monte: Worked to bring forth a new skate park and aesthetic enhancements to Fletcher Fetch Park as well as with two TOD developments underway with multi-generational condos, mixed-use development, and parking.
- El Monte City School District: Oversaw school district administrators as well as provided accountability to and advocacy on behalf of the community for an annual budget of \$111.2M, 1,285 employees, and student enrollment of 8,471.
- El Monte City School District: Set vision and goals for the District, in collaboration with board members and the Superintendent, adopted and updated board policies to achieve priorities, and provided fiscal oversight including a sound budget.
- Marco Antonio Firebaugh High School: Supervised 150 personnel, provided oversight of two departments, and school enrollment of 1,550 students.
- Muscatel Middle School: Managed the enrollment of 561 students, annual operating budget of \$141K, and supervised 60 personnel.

Professional Background

MGT of America Consulting, LLC, *Associate*, February 2023 - present

City of El Monte, Mayor, 2020 - present

City of El Monte, Councilwoman, 2018 - 2020

L.A. Metro, Councilmember – San Gabriel Valley Service Council, 2022 - present

Los Angeles County Sanitation Districts, Director for District 15, 2020 - present

Foothill Transit, Governing Board Member, 2018 - present

El Monte City School District, Governing Board Member/President, 2013 - 2018



Jessica Ancona

Project Manager | Associate

Marco Antonio Firebaugh High School, Assistant Principal, 2019 - 2023
Muscatel Middle School, Principal, 2014 - 2019
Muscatel Middle School, Assistant Principal, 2010 – 2014



Angela Bishop

Project Manager | Associate

Ms. Angela Bishop is a Human Resources administrator with a passion for managing high performing teams and ensuring a positive employee experience.

Areas of Expertise

- ◆ Human resources administration strengths-based leadership talent acquisition
- ◆ Employee engagement
- ◆ Performance management
- ◆ Position classification
- ◆ Compensation studies
- ◆ Organizational studies branding & marketing
- ◆ Strong customer and partnership focus with a team-oriented spirit
- ◆ Confident communicator, outstanding listener, curious about people, creative problem-solver and cultivator of lasting relationships

Education

Bachelor's Degree – Public Administration, San Diego State University

Professional Development

Various workshops and trainings, including Gallup employee engagement; position classification and compensation; supervisory and communication skills; reengineering of Human Resources; DFEH/EEOC processes and investigations; project/time management

Sample of Relevant Project Experience

- Berkeley Public Schools (CA) | Classification and Compensation Study
- City of Boise (ID) | Classification Study
- County of San Diego (CA) | | Classification and Compensation Study
- La Mesa-Spring Valley Unified School District (CA) | Classification and Compensation Study
- Madera USD (CA) | Classification and Compensation Study
- Madera County Superintendent (CA) | Classification and Compensation Study
- Perris Union High School District (CA) | Salary Survey

Professional Background

MGT of America Consulting, LLC, Associate, Facilities Services, April 2022 – Present

Merit System Support, 2020 – April 2022

Cajon Valley Union School District – *Director, Classified Personnel*, January 2006 - December 2020

San Diego County Office of Education – *Employment Services Supervisor*, January 2001 - December 2005

San Diego Unified School District – *Analyst III, Human Resources*, September 1985 - December 2000



Ross Hessler, MSI

Project Director | Director

Mr. Ross Hessler, MSI, has more 30 years of experience in human resources in the education field. He has been serving as an Associate with Eric Hall and Associates (EH&A), consulting in school districts throughout California. Prior to joining EH&A, he was a Human Resources Director for many years and an analyst before that, at both large (Los Angeles USD) and small districts. He has worked on a variety of classification and compensation consulting projects, in coordination with the agency's human resources department. He contributes as a team member to support districts in accomplishing their mission in a variety of ways, considering cost effectiveness, time considerations, and resources. Working collaboratively to ensure long-term relationships with stakeholders is a key interest in performing high-quality, thorough, detail-oriented work.



Areas of Expertise

- ◆ Classification review – job analysis, employee selection
- ◆ Compensation – survey, analysis strategies
- ◆ School District Operations – classified employment specialty

Education

Masters, Industrial Psychology - CSU, Long Beach

B.S., Business Management - CSU, Long Beach

Sample of Relevant Project Experience

- City of Culver City (CA) |
- Lake Elsinore USD (CA) | Classification and Compensation Studies
- Cajon Valley Union School District (CA) | Classification and Compensation Studies
- Madera USD (CA) | Classification and Compensation Studies
- Santa Ana USD (CA) | HR Support Services
- Perris Union High School District (CA) | Salary Survey
- City of Boise (ID) | Classification Study
- Prosper Portland (OR) | Classification and Compensation Study
- City of Hillsboro (OR) | Classification and Compensation Study
- IEM Charter Schools | Compensation Study
- Cottonwood School | Transition support
- City of Grand Rapids (MI) | Classification and Compensation Study

Professional Background

MGT of America Consulting, LLC – Director, Human Capital Services, 2020 - present

Eric Hall & Associates, Associate, January 2020 – December 2020

Fountain Valley School District, Human Resources Director, August 1999 – December 2019

City of Huntington Beach – Principal Personnel Analyst, July 1996 – August 1999; Los Angeles County Office of Education – Personnel Analyst, August 1993 – July 1996; Escondido Union School District – Personnel Analyst – June 1991 – August 1993; Los Angeles Unified School District – January 1989 – June 1991



Sandra McCoy

Project Manager | Associate

Ms. Sandra McCoy is a staple in the community and adored by many for her dedication to improving the community through education over two decades in her life.

Ms. McCoy has served in directorial leadership roles for two of the largest employers in the Antelope Valley and Orange County; recently retiring from service at Santa Ana Unified School District (SAUSD), the 11th largest school district in California. Ms. McCoy has been able to create a lasting impact in each role she has filled through her creative insight, unique capabilities, and community prowess.

Education

Master of Business Administration, University of Phoenix
Bachelor of Psychology, Chapman University

Certifications

Association of CA School Admin. School Business Managers
Academy
Association of CA School Admin.

Sample of Relevant Project Experience

- Berkeley Public Schools (CA) | Classification and Compensation Study
- City of Cudahy (CA) | Classification and Compensation Study
- La Mesa-Spring Valley Unified School District (CA) | Classification and Compensation Study
- Madera County Superintendent (CA) | Classification and Compensation Study
- Muskegon County (MI) | Classification and Compensation Study

Professional Background

MGT of America Consulting, LLC, *Associate*, April 2022 – Present

Santa Ana Unified School District, *Director of Human Resources*, 2022

Classified Personnel Specialist

Strategic Leader and Transformative Management

Improvement of departmental and organizational operations

Performance, productivity, and efficiency strategist

Service oriented to students of diverse backgrounds

Classification and compensation analyst

Palmdale School District, *Assistant Director of Human Resources*, 2018

Credentials Analyst

Executive Assistant to the Superintendent

Performance, productivity, and efficiency strategist

Service oriented to students of diverse backgrounds



Brandon W. Ledford, SHRM-SCP, MPP, PMP

Project Director | Senior Vice President

Mr. Brandon Ledford is responsible for driving the growth and execution of MGT's human capital and resource consulting services, which includes classification and compensation/salary studies, policy and procedure development, organizational reviews, and best practice research. For over ten years, he has assisted global clients in all industries with human capital, public policy, management consulting, revenue performance management, strategy, business transformation, data analytics, and strategic communications. Prior to joining the MGT leadership team, he was the Vice President overseeing the Human Resources and Policy and Compliance departments of a global technology company and has been a consultant for both Booz Allen Hamilton and Deloitte. Mr. Ledford also has interned for the U.S. Supreme Court and White House Office of Science and Technology Policy. He holds a Master of Public Policy from George Mason University's School of Public Policy, a Bachelor of Arts from Pennsylvania State University, is a certified Project Management Professional (PMP), Change Management Professional (Prosci), and a Society of Human Resources Management Senior Certified Professional (SHRM-SCP).



Areas of Expertise

- ◆ Human Capital
- ◆ Business Transformation
- ◆ Data Analytics
- ◆ Public Policy
- ◆ Strategic Communications
- ◆ Strategy

Education

M.P.P., Health Policy, Science and Technology Policy, George Mason University, 2011

B.A., Comparative Literature, Latin, The Pennsylvania State University, 2006

Innovation and Entrepreneurship Certificate, Stanford University, 2020

Society of Human Resources Management, Senior Certified Professional (SHRM-SCP), February 2021

Prosci Change Management Certificate, February 2020

Project Management Professional (July 2013 – Present)

Lean Six Sigma Yellow Belt (August 2012 – Present)

Honors

- The Horatio Alger Scholarship, four consecutive years
- Martha V. and Walter A. Pennino Endowed Scholarship
- American Cancer Society Champion College Scholarship
- Carolyn's Compassionate Children Scholarship
- The Harry W. Klinger University Scholarship, four consecutive years
- The Brandon Ledford Scholarship

Sample of Relevant Project Experience

- Antelope Valley College District (CA) | Classification and Compensation Study
- Beaufort County School District (SC) | Needs Assessment
- Brevard County School Board (FL) | Districtwide Compensation Study
- Centre Area Transportation Authority (PA) | Classification and Compensation Study
- CF Solutions | Classification and Compensation Study
- City of Apopka (FL) | Classification and Compensation Study
- City of Gainesville (FL) | Executive Recruiting
- City of Hermiston (OR) | Classification and Compensation Study
- City of Stockton (CA) | Equity Assessment, Commercial Cannabis Program
- City of Toledo (OH) | Disparity Study
- Gogebic County (MI) | Classification and Compensation Study
- Green River College (WA) | Classification and Compensation Study
- Gulf Coast State College (FL) | Compensation and Class Study
- Gwinnett County Public Library (GA) | Compensation Plan Evaluation Services
- Harford County Public Schools (MD) | Compensation and Benefits Study
- Hawaii Health Systems Corporation | Classification and Compensation Study; Executive Performance Review System Design
- Hillsborough Area Regional Transportation Authority (FL) | Classification and Compensation Study
- Hillsborough Community College (FL) | Administrator Classification and Compensation Study



Brandon W. Ledford, SHRM-SCP, MPP, PMP

Project Director | Senior Vice President

- City of Woodinville (WA) | Classification and Compensation Study
- Colorado Division of Accounts and Control | Trainers, Facilitators, Organizational Development Consultants
- County of Charles (MD) | Operational and Organizational Assessment
- County of Glades (FL) | Employee Policy and Handbook Development
- County of Jackson (OR) | Classification and Compensation Study
- County of Lancaster (SC) | Classification and Compensation Study
- County of Maricopa (AZ) | Human Resources Services
- County of Maricopa (AZ) | Rate Methodologies & Recommendations
- County of Maui (HI) | Performance Audit
- County of Ouray (CO) | Classification and Compensation Review and Update
- County of York (SC) | Ongoing Classification and Compensation Services
- Dallas Area Rapid Transit (TX) | Benefits Assessment
- Disability Rights Florida | Classification and Compensation Study
- East Central College (MO) | Compensation and Classification Study
- Florida Atlantic University | Organizational Assessment
- Florida Department of Education | Review of Florida Safe School Assessment Tool
- Florida Development Disabilities Council | Classification and Compensation Study
- Florida Office of Program Policy Analysis and Government Accountability | Florida Clerks of Court Organizational Review
- Horry County Schools (SC) | Classification and Compensation Study
- Indiana Department of Administration | School Corporation Emergency Management Services
- Lancaster County (SC) | Classification and Compensation Study
- Maryland Environmental Service | Classification and Compensation Study
- Navajo Nation | Compensation Study
- North Carolina Education Lottery | Compensation and Classification Study
- Orleans Parish School Board (LA) | Diversity, Equity, and Inclusion Study
- Pittsburgh Public Schools (PA) | Classification and Compensation Study
- Santa Fe College (FL) | Classification and Compensation Study
- Sault Tribe (MI) | Classification and Compensation Study
- Southern Nevada Regional Housing Authority | Classification and Compensation Study
- State of Colorado | Organizational Review; Training
- Tampa Bay Partnership (FL) | Organizational Review
- Tampa Bay Water (FL) | Compensation and Classification Study
- Texas Southmost College | Market Surveys and Evaluations
- University of Arkansas for Medical Sciences | Compensation Study
- University of Nevada, Las Vegas | Strategic Planning
- Washington Suburban Sanitary Commission (MD) | Consulting Services for a Disparity Study
- West Shore Community College (MI) | Compensation and Classification Study



Sheena Horton, PMP

Project Manager | Director

Ms. Sheena Horton is a certified Project Management Professional (PMP) and provides oversight and project management for MGT's human capital projects. She has significant experience conducting classification and compensation studies, organizational reviews, program/performance evaluations, needs assessments, program/service realignments, policy development, best practices research, strategic planning, and business process analyses. In addition to her work on human capital projects, Ms. Horton also has assisted other MGT practices with student housing studies, facilities and education suitability assessments, student literacy and school safety program evaluations, and community engagement projects. She holds a Master of Science degree from Florida State University's School of Criminology and Criminal Justice, and two Bachelor of Arts degrees from the University of North Carolina at Greensboro in Sociology with a Criminology concentration and in English. Ms. Horton currently serves on the Southeast Evaluation Association's Board as Outreach Chair and is a former President of the Association. She also is regularly involved with the American Evaluation Association's Topical Interest Groups and AEA365 blog.



Education

M.S., Criminology and Criminal Justice, Florida State University, 2008

B.A., Sociology with a concentration in Criminology, English, University of North Carolina-Greensboro, 2004

Honors

Seminole 100 Honoree, Florida State University, 2020

International Sociology Honor Society, 2004

International Student Honor Society, 2003

Professional Background

MGT of America Consulting, LLC, Director, 2010–Present

Healthy Families Florida, Program Coordinator, 2008–2009

Salem Press, Staff Writer, 2007–2008

Measurement, Inc., Reader/Evaluator, 2006

Choicepoint, Criminal Records Specialist, 2004- 2005

Professional Affiliations

American Evaluation Association, 2011–Present

Southeast Evaluation Association, 2001–2021

Project Management Institute, 2015–Present

RTP Evaluators, 2019–Present

Sample of Relevant Project Experience

- Antelope Valley College District (CA) | Classification and Compensation Study
- Bastrop County (TX) | Classification and Compensation Study
- Brevard Public Schools (FL) | Compensation Study
- Centre Area Transportation Authority (PA) | Compensation Study
- City of Apopka (FL) | Classification and Compensation Study
- City of Hermiston (OR) | Classification and Compensation Study
- City of Kingsport (TN) | Classification and Compensation Study
- City of New York (NY) | Disparity Study
- City of Portsmouth (VA) | General Employees' Pay Study Phase I & II
- Gulf Coast State College (FL) | Compensation and Classification Study
- Gwinnett County Public Library (GA) | Compensation Plan Evaluation Services
- Harford County Public Schools (MD) | Compensation and Benefits Study
- Hawaii Health Systems Corp | Classification and Compensation Studies
- Hillsborough Area Regional Transportation Authority (FL) | Classification and Compensation Study
- Hillsborough Community College (FL) | Classification and Compensation Study
- Horry County Schools (SC) | Classification and Compensation Study
- Indiana Department of Administration | School Corporation Emergency Management Services



Sheena Horton, PMP

Project Manager | Director

- City of Woodinville (WA) | Classification and Compensation Study
- Colorado School of Mines | Job Architecture and Pay Equity Consulting
- County of Galveston (TX) | Galveston County Sheriff's Office Compensation Review
- County of Gogebic (MI) | Classification and Compensation Study
- County of Jackson (OR) | Classification and Compensation Study
- County of Kerr (TX) | Compensation/Classification Study
- County of Klamath (MI) | Classification/Compensation and Equal Pay Studies
- County of Lancaster (PA) | Total Compensation Study
- County of Lancaster (SC) | Classification and Compensation Study
- County of Maricopa (AZ) | Rate Methodologies and Recommendations
- County of Ouray (CO) | Classification and Compensation Review and Update
- County of St. Clair (MI) | Peer Selection Compensation Study
- County of York (SC) | Classification and Compensation Study (2); Pay Grade, FLSA Review, & Job Description; Classification/Compensation Updates
- Disability Rights Florida | Classification and Compensation Study
- East Central College (MO) | Compensation Study
- Florida Developmental Disabilities Council | Classification and Compensation Study
- Florida Department of Education | Review of Florida Safe School Assessment Tool
- Florida Transportation Commission | Management Salary Compensation Study
- Green River College (WA) | Classification and Compensation Study
- Maricopa County Sheriff's Office (AZ) | Internal Affairs Staffing Study
- Maryland Environmental Service | Classification and Compensation Study
- Navajo Nation (AZ) | Classification and Compensation Study
- North Carolina Education Lottery | Classification and Compensation Study
- Oconee County (SC) | Position Evaluations and Job Descriptions; Compensation and Classification Study
- Ohio Department of Education | Evaluator of the Ohio Teacher Evaluation System Pilot Program
- Office of Program Policy Analysis and Government Accountability (OPPAGA) (FL) | Organizational Review of Florida Clerks
- Pittsburgh Public Schools (PA) | Classification and Compensation Study
- Rhode Island Student Loan Authority | Compensation and Benefit Study
- Santa Fe College (FL) | Classification and Compensation Study
- Sault Tribe (MI) | Classification and Compensation Consulting Services
- South Carolina Education Lottery | Classification and Compensation Plan
- Southern Nevada Regional Housing Authority | Classification and Compensation Study
- Southwest Vermont Supervisory Union | Organizational Review
- State of Colorado | Organizational Review
- Tampa Bay Water (FL) | Classification and Compensation Study
- Texas Legislative Budget Board (6 ISDs) | Student Behavior Management Performance Review
- Texas Southmost College | Market Surveys and Evaluations
- University System of Georgia | South Georgia Needs Assessments
- West Shore Community College (MI) | Compensation and Classification Study



Lamont Browne, Ed.D.

DEI Advisor | Vice President

Dr. Lamont Browne is an accomplished systems and people leader with a diverse background as a public-school administrator, corporate trainer, and team leader. Dr. Browne was educated at the University of Delaware, earning a Bachelor of Science degree in Business Administration, a Master’s degree in Education, and a Doctoral degree in Educational Leadership. He also attended the University of Colorado where he earned an MBA.



Dr. Browne is a strong educational, business, diversity, and talent leader, and is a change agent focusing on quality, equity, and inclusivity. He excels in utilizing a data-driven analytical approach and high emotional intelligence quotient (EQ) to develop high-functioning teams who work collaboratively to design and implement strategic systems that enhance academic and organizational performance. He is nationally recognized as an award-winning education leader for being performance-driven, leadership development, and achieving results that improve school systems and the advancement of marginalized peoples and communities.

Areas of Expertise

- ◆ Entrepreneurial Leadership
- ◆ Business Strategy
- ◆ Leadership Development
- ◆ Turnaround Leadership
- ◆ Organizational Culture
- ◆ Building Diverse/Inclusive Teams
- ◆ Community Engagement
- ◆ Strategy Development
- ◆ Partnerships/Fundraising
- ◆ Executive Communication
- ◆ People/Career Development
- ◆ Cross-functional Collaboration

Education

Master of Business Administration, University of Colorado
 Doctor of Education: Leadership, Administration, and Policy, University of Delaware
 Master of Education: Curriculum and Instruction, University of Delaware
 Bachelor of Science in Business Administration: Finance, University of Delaware



Craig McAlpin

Business Advisor | Director

Mr. Craig McAlpin has more than 14 years of experience in education and operations. He previously served as the Chief Business Officer of Banning Unified School District (CA), managing eight district departments and a budget of \$72 million. During his leadership with Banning USD, he facilitated a Budget Stabilization Plan with shareholders to allow the district to improve their financial projections and become fiscally solvent. Additionally, he oversaw a multimillion-dollar districtwide Facility Upgrade Program that focused on the enhancement and needed changes to site structures, student furniture, and HVAC systems for both students of today and for students of tomorrow. During his career in education management, he has served as a district member for the Citizens Oversight Committee for multiple districts and has been a key member serving on district negotiating teams. He has completed budgets for both large and small districts and has direct knowledge of reporting requirements and deadlines for both fiscal and facility departments. In the ever-changing education management world that is continually evolving, he knows the demands that are put on staff daily and the importance of continual training and professional development opportunities to help them succeed in providing the best education to the students that they help serve.



Areas of Expertise

- ◆ Fiscal and Facility Strategic Planning
- ◆ Multi-Department Operational Management
- ◆ Professional Development

Education

B.A., Business Administration – Azusa Pacific University, May 1997
 Chief Business Official Education Partnership Training Program – California Association of School Business Officials (CASBO), May 2011



Experience & Qualifications

Incomparable Consulting Expertise.

We are proud to offer the exceptional expertise of our team members, and our understanding and knowledge of the Tahoe-Truckee Sanitation Agency’s scope based on years of relevant experience. We bring the breadth and depth of knowledge and expertise vital to identifying real, practical solutions that meet our clients’ needs. Part of our success is based upon our commitment to be flexible and responsive. We are acutely aware of the political, economic, social, and technological environments of today’s public sector environment. More specifically, MGT is adept in compensation consulting in the California as illustrated by our list of completed projects below.



MGT: EXPERTS IN COMPENSATION

“What I liked most about working with MGT staff is their creative approach in providing solutions to each project. The County has implemented MGT’s recommendations...”

*- Lisa Davidson, Director of Human Resources
York County, SC*

MGT has conducted more than 300 compensation, classification, and human resources studies for clients nationwide. Our Human Capital practice is dedicated to helping our clients find the procedures and people they need to deliver quality service to their constituents. An equitable, competitive, and compelling compensation structure is key to reaching that goal. As Tahoe-Truckee Sanitation Agency pursues modernization of its compensation system, assuring a fair, competitive, and attractive compensation package to its employees will go far towards assuring continued quality in the provision of Agency services.

The list below presents a complete list of clients, by state, for which MGT has completed classification, compensation, and other human capital projects.

Alabama		
Huntsville City Schools	University of Montevallo	University of North Alabama
Mobile Public Schools		
Arizona		
Maricopa County	Maricopa County Sheriff’s Office	Navajo Nation
California		
Bi-Valley Medical Clinic	Grossmont Unified School District	Sacramento City Unified School District
California Department of Education	Kings Community Action Organization	Sacramento County Management Association
California Department of General Services	La Mesa-Spring Valley Schools	Solana Beach School District
California Postsecondary Education Commission	Lake Elsinore Unified School District	Stanislaus County Office of Education
California Student Aid Commission	Lawndale Elementary Schools	Ukiah Unified School District
Cajon Valley Union School District	Madera Unified School District	University of the Pacific
City of Cudahy	Menifee Union School District	Walnut Valley Unified School District
City of San Clemente	Mono County Office of Education	
City of Culver City		
Colorado		
Ouray County	Poudre School District R-1	State of Colorado

EXPERIENCE & QUALIFICATIONS

Connecticut

University of Connecticut

Delaware

Delaware Solid Waste Authority

Florida

Alachua County Board of Commissioners	Disability Rights Florida	Glades County
Alachua County Property Appraiser	Florida Association of Court Clerks, Inc	Gulf Coast State College
Brevard County Sheriff's Office	Florida Atlantic University	Hillsborough Area Transit Authority
Charlotte County Public Schools	Florida Bar Association	Hillsborough Community College
Citizen's Property Insurance Corporation	Florida Chiropractic Association	Hillsborough County
Citrus County	Florida Department of Children and Families	Hillsborough County Tax Collector
Citrus County Clerk of the Court	Florida Department of Juvenile Justice	Hillsborough Regional Transit Authority
Citrus County Mosquito Control District	Florida Department of Management Services	Jackson County Tax Collector
Citrus County Property Appraiser	Florida Department of Transportation	Joint Underwriting Association
Citrus County Tax Collector	Florida Developmental Disabilities Council	Leon County Property Appraiser
City of Apopka	Florida Education Association-United	Leon County Tax Collector
City of Belle Glade	Florida Gulf Coast University	Marion County Emergency Medical Services Alliance
City of Boynton Beach	Florida Gulf Health Systems Agency	Nassau County Property Appraiser
City of Casselberry	Florida House of Representatives	New College of Florida
City of Fort Walton Beach	Florida Job Corps	Okaloosa County Schools
City of Gainesville	Florida Keys Community College	Palm Harbor Special Fire Control and Rescue District
City of Gulf Port	Florida League of Cities	Pensacola Area Housing Commission
City of Key West	Florida Lottery	Santa Fe College
City of Lake Mary	Florida Office of Program Policy Analysis and Government Accountability	School Board of Brevard County
City of Lake Worth	Florida Office of the Attorney General	Solid Waste Authority of Palm Beach County
City of Lakeland	Florida Ounce of Prevention Fund	Southwest Florida Water Management District
City of Leesburg	Florida School for the Deaf and Blind	St. Johns County Property Appraiser
City of Miami	Florida State Board of Administration	State College of Florida - Manatee-Sarasota
City of North Port	Florida State College at Jacksonville	Sunshine 811
City of St. Cloud	Florida State University	Tampa Bay Water
City of Tallahassee	Florida Tax Collectors Association	Tampa Sports Authority
City of Tamarac	Florida Transportation Commission	Town of Davie
City of Tampa	Florida Virtual School	University of Central Florida
City of Titusville		Workforce Plus, Tallahassee
Columbia County Property Appraiser		
County of Glades		
Daytona Beach Community College		

Georgia

Board of Regents of the University System of Georgia	Darton College	Gwinnett County Public School System
City of Albany/Dougherty County Board of Commissioners	Fayette County	Gwinnett County Public Library
City of Macon	Georgia College and State University	Henry County School District
City of Richmond Hill	Georgia Health Sciences University (formerly Medical College of Georgia)	Kennesaw State University
Dalton State College	Georgia Southern University	Southern Polytechnic State University
		United States Treasury Customs Service

EXPERIENCE & QUALIFICATIONS

Valdosta State University

Hawaii

Hawaii Health Systems Corporation University of Hawaii System

Idaho

City of Boise Nez Perce Tribe

Illinois

Illinois Board of Higher Education Lake County Rockford Board of Education
Kankakee County

Iowa

Iowa Valley Community College Kirkwood Community College Northeast Iowa Community College
District
Hawkeye Community College

Louisiana

City of Baton Rouge Parish of East Baton Rouge Port of Iberia
Recreation and Park Commission

Maine

University of Maine

Maryland

Baltimore City Community College Community College of Baltimore Montgomery College
Baltimore County Public Schools County Norfolk County Mosquito Control
Cape Cod Mosquito Control Project Hartford County Public Schools District
Maryland Environmental Service

Michigan

Central Michigan University Gogebic County Menominee County
City of Grand Rapids Livingston County St. Clair County
City of Muskegon Lenawee County West Shore Community College
Dickinson County

Minnesota

Minnesota State University System

Missouri

City of Columbia Southeast Missouri State University St. Louis Community College

New Jersey

The Richard Stockton College of
New Jersey

New York

Corning Community College SUNY - Clinton Community College

Nevada

Southern Nevada Regional Housing Authority

North Carolina

Chapel Hill-Carrboro Schools Mayland Community College Pitt Community College
Chatham County North Carolina Association of Town of Maiden
City of Canton County Commissioners Town of West Jefferson
City of Waynesville North Carolina Community College University of North Carolina
Davidson County Personnel System Wake County Personnel
Department North Carolina Education Lottery Department
Haywood County Piedmont Community College

Oklahoma

Cherokee Nation Enterprises City of Oklahoma City Oklahoma County

Oregon

City of Hermiston Klamath County Oregon University System
Jackson County Oregon Institute of Technology Prosper Portland

Pennsylvania

Centre Area Transportation Lancaster County Pittsburgh Public Schools
Authority

EXPERIENCE & QUALIFICATIONS

Rhode Island

Roger Williams University	Rhode Island Housing Authority	Rhode Island Student Loan Authority
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South Carolina

Anderson County School District 5	City of Simpsonville	Oconee County Public Schools
Anderson Regional Joint Water System	County of Lancaster	Pickens County
Bonita Springs Fire Control and Rescue District	Dillon County	Richland County
Chester Metropolitan District	Dorchester County	River Banks Zoo
City of Anderson	Dorchester County Library	South Carolina Department of Public Safety
City of Cayce	Greenville County Recreation District	South Carolina Education Lottery
City of Easley	Greenwood Metropolitan Sewer Hampton County	Town of Hampton
City of Florence	Jasper County	Western Carolina Regional Sewer Authority
City of Gaffney	Midlands Technical College	York County
City of Georgetown	Municipal Association of South Carolina	York County Library
City of Lancaster	Oconee County	York Electric Cooperative, Inc.

Tennessee

City of Kingsport	Memphis City Schools
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Texas

Austin Independent School District	City of Longview	Texas A&M University - Texarkana
Bastrop County	City of San Antonio	Texas Southmost College
Burnet County	Dallas Area Rapid Transit	Texas State Technical College
City of Brownsville	Dallas Independent School District	Travis County
City of Corpus Christi	Kerr County	University of North Texas System
City of La Porte	Texas A&M University - Kingsville	

Virginia

Albemarle County	City of Richmond	Tidewater Community College
City of Chesapeake	Fairfax County Public Schools	Virginia Commonwealth University
City of Newport News	Region 10 Community Services Board	

Washington

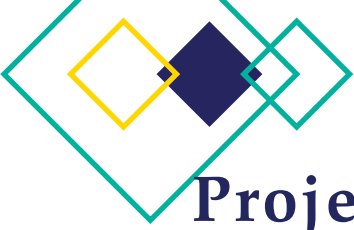
City of Woodinville	Green River College	Washington State Board for Community and Technical Colleges
Clark College		



"We were very impressed by how efficient they worked, their methodology, their insight, and their professionalism."

I would highly recommend MGT and hope to do business with them again for our next study."

- Joseph Onzick, Executive Director of Finance Kane County, IL



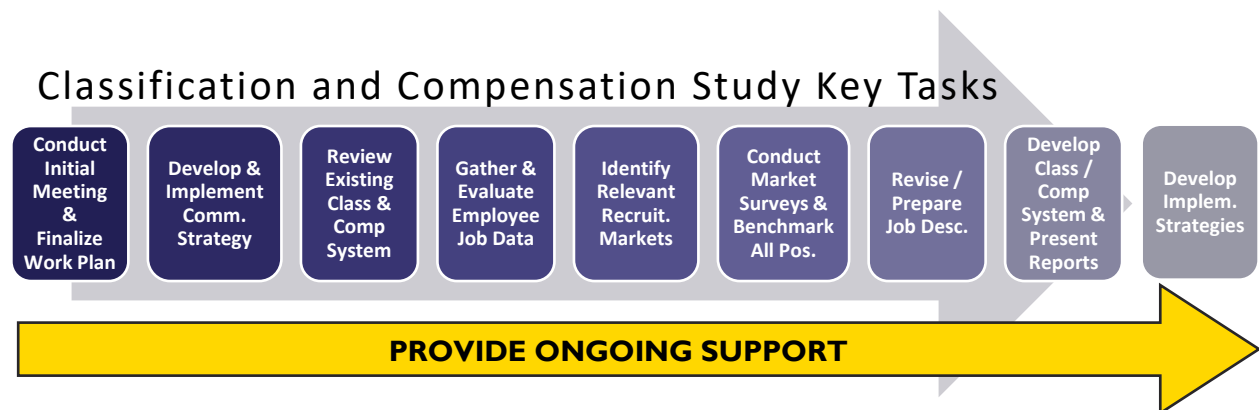
Project Approach & Timeline

Strict adherence to a detailed work plan and schedule specifically designed for conducting a quality compensation and classification study with clear reporting dates for each major activity.

We understand the ultimate goal of this study is to ensure the Agency’s classification and compensation system is fair and equitable. Ultimately, our project deliverables for the completed study will include:

- ◆ A comprehensive evaluation of the pay plan and compensation policies.
- ◆ Evaluation of existing pay policies and practices.
- ◆ Job-task analysis/job audit of all employee positions.
- ◆ Determination of job classification compliance with federal and state laws.
- ◆ Comprehensive compensation survey within the competitive area.
- ◆ Recommendation for a revised pay plan.
- ◆ Presentation of the completed study, if needed.
- ◆ Recommendation for a revised benefit package.
- ◆ Recommendation for appropriate equity adjustments.
- ◆ Recommendations for new policies and procedures for developing and maintaining a fair and competitive pay plan and a career track/progression/retention program.
- ◆ Estimate of the fiscal impact of the recommended changes.

Classification and Compensation Methodology



INITIAL MEETINGS AND ORIENTATION SESSIONS

Upon agreement to proceed, MGT’s study team will virtually meet with the Agency Project Officer to discuss the study’s objectives and compensation philosophy, along with the strengths and limitations of the current classification and compensation system and benefits packages. MGT’s representatives will

then request documentation about current compensation and classification programs and discuss these systems to develop an understanding of current concerns.

During these initial meetings, MGT will review the scope, content, and methodology of the study; review employee expectations and commitment; and establish appropriate time frames for completing and returning necessary forms. MGT also will maintain frequent contact with the Agency Human Resources staff and leadership to ensure the final components of the revised classification and pay plan meet the Agency's expectations.

JOB CONTENT QUESTIONNAIRE[®]

MGT anticipates certain job classification incumbents included in the study may be asked to complete a comprehensive Job Content Questionnaire[®] (JCQ). A sample JCQ is provided in **Appendix A** of this proposal. MGT's JCQ is a standardized instrument that collects detailed data on a position's duties and qualifications and allows for objective analyses of job content across organizations. If the Agency currently has a job data collection instrument it prefers instead, then the desired tool could be utilized, as needed, for data collection.

Consistent with best practices, the purpose of the MGT JCQ is to:

- ◆ Better understand and document job duties.
- ◆ Assist in determining the necessary minimum education, experience, and training requirements (including certification and licenses) for individual positions and promotion considerations.
- ◆ Compare jobs in the identified recruitment market(s).

MGT will provide virtual orientation sessions via Microsoft Teams, Zoom, Skype for Business, or a tool preferred by the Agency for employees to explain how to complete the questionnaire and the types of data required. Supervisors and department heads will be asked to review the forms completed by employees for completeness and accuracy, making additional comments, as necessary. MGT appreciates the fiscal constraints that are common to our municipal clients. As such, we are prepared to facilitate the process remotely or in conjunction with the virtual orientations as preferred by the Agency.

JOB EVALUATION AND CLASSIFICATION

Data will be gathered through MGT's JCQ for the analysis of current job descriptions or class specifications.

MGT staff will then review the Agency's current pay schedule and benefits program as part of the overall analysis for developing the compensation and classification plan(s) and benefits recommendations described above.

Wage and salary data will identify the current market rate for Agency positions within units included in the study. Based on these data, the management team will be able to determine what competitive position they wish the pay plan to take in the local labor market. This will affect salary ranges, and, in turn, the Agency's recruiting abilities.

REPORTS

MGT's final recommendations for the study will reflect the identified and highly visible mission, vision, and compensation philosophy of the Agency. We will provide a draft report with detailed cost recommendations to the Agency Project Officer to ensure all aspects of the proposed report meet standards and provide viable recommendations. After reviewing the draft report, we will make any

needed revisions and submit the final report. We will also meet virtually to review the final results of the study, discuss alternatives for funding the recommendations made in the final report to include implementation options that may include multi-year phase-in approaches, and train staff on files to perform updates between future studies.

Project Management

MGT uses proven project management methodologies — multiple practitioners have their Project Management Professional (PMP) and Prosci Change Management certifications — to ensure we deliver project results that are on time, on budget, and meet or exceed client expectations by identifying long-term, decision-making solutions.

We find that the two most critical keys to project success are **planning** and **communication**.

We take very intentional measures to define milestones, responsibilities, and delivery dates in our **planning** process, and to track work progress against the work plan daily, providing weekly project status reports. As soon as the contract is awarded, we enhance the project work plan that was included in our proposal by adding specific milestones, delivery dates, and consultant responsibilities. We refine this plan with input from our project initiation meeting(s) with the client. We employ problem-solving skills, technology, and staff adaptability to react to variances between work plan projections and actuals to meet the Agency’s deadline.

MGT Client Satisfaction Components



Throughout this process we remain in frequent **communication** with the client to avoid surprises or conflict. Our project teams are in regular contact with the Project Executive, providing weekly project status updates and bi-weekly status calls to provide a summary of progress and to address any risks or variances from the planned schedule.

Our team’s approach to compensation and classification studies is based on the methodologies, models, and tools that we have developed for this specific type of work, coupled with **nearly 50 years** of service to public sector organizations across the country. To successfully conduct a study, it is important to fully understand the environment in which the organization operates and the objectives of the study in order to provide a complete, forward-thinking compensation and classification program and final report for the Agency.

Proposed Work Plan

The tasks below represent MGT’s proven work plan for Compensation and Classification studies.

WORK PLAN TASKS

- TASK 1.0: Conduct Initial Meeting and Finalize Project Work Plan
- TASK 2.0: Develop and Implement a Communications Strategy; Hold Orientation Sessions
- TASK 3.0: Review Existing Classification and Compensation System
- TASK 4.0: Gather and Evaluate Current Organizational and Employee Job Data
- TASK 5.0: Identify Relevant Recruitment Market(s)
- TASK 6.0: Conduct Market Survey(s) & Benchmark All Positions
- TASK 7.0: Revise and Prepare Job Descriptions as Needed
- TASK 8.0: Develop Compensation and Classification System; Present Report
- TASK 9.0: Develop Implementation Strategies
- TASK 10.0: Provide Ongoing Assistance

The work plan outlined below consists of ten tasks, with the final task being our commitment to work with our client partners for 12 months post-study completion to address study-related questions that may arise. The nature of these tasks requires that some be done sequentially, while others may occur simultaneously.

Task 1.0: CONDUCT INITIAL MEETING AND FINALIZE PROJECT WORK PLAN

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To meet with the designated Project Officer, and other key staff as determined by the Project Officer, to gain a comprehensive and mutual understanding of the project’s background, goals, and scope. ▪ To identify, in more detail, the specific objectives and expectations for the study, other specific needs and concerns, the level of staff involvement required, and the strategies to be employed during the study. ▪ To ensure MGT’s team has a solid understanding of the present compensation system and the system’s strengths and weaknesses. ▪ To make any needed modifications to the work plan, expected outcomes, or timeline to ensure all parties agree regarding the scope and project goals. ▪ To agree upon a work plan, timeline, deliverables, and monitoring procedures that will lead to the successful accomplishment of all project objectives. 	<ul style="list-style-type: none"> ▪ Revised work plan and timeline. ▪ Data Request Checklist.

Work Activities

- 1.1 Meet with the designated Project Officer and key client staff members (as appropriate) to accomplish the following:
 - Review the technical approach and work plan to make any necessary modifications.
 - Finalize the project schedule and assign initial responsibilities.
 - Determine how and when to best communicate project activities with the Project Officer, Agency staff, and administration, as appropriate.
- 1.2 Obtain relevant reports and current data, including but not limited to:
 - Existing job descriptions with detailed accounts of major duties, responsibilities, and requirements.

PROJECT APPROACH & TIMELINE

- Organizational charts detailing supervisory roles for reviewing/approving job descriptions.
 - Current compensation plan(s) and personnel policies that relate to classifications, job descriptions, and pay plan issues as well as benefits administration.
 - Current guidelines used to place new or reclassified positions within the current structure(s).
 - Any previous studies, evaluations, or other reports as applicable to this project.
 - Benefits package details.
- 1.3 Review data requirements for preparing and administering MGT’s JCQ to address any potential data collection issues. The JCQ is used to capture specific job data on factors such as education requirements, experience requirements, financial authority, job complexity, authority, essential job duties, physical demands, and work environment (i.e., FLSA and ADA requirements).
- 1.4 Revise the work plan and finalize the timeline for each project task with the designated Project Officer, and update the following, as needed:
- Data collection approach, in terms of questionnaires and related documentation.
 - Specifications of deliverables.
 - Revised schedule of deliverables.
 - Monitoring and/or reporting procedures.

Task 2.0: DEVELOP AND IMPLEMENT A COMMUNICATIONS STRATEGY, HOLD ORIENTATION SESSIONS

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To provide key stakeholders with input into study goals and objectives at the beginning of the process. ▪ To create a clear and simple strategy to communicate the compensation and classification study process to stakeholder groups. ▪ To obtain input from employees on the study goals and objectives. ▪ To maximize opportunities for participation and review by key stakeholders. 	<ul style="list-style-type: none"> ▪ Remote orientation session(s) if desired. ▪ Solicitation and discussion of key stakeholder feedback. ▪ Communications plan set for status updates. ▪ Customized Frequently Asked Questions (FAQ) document for employees.

Work Activities

- 2.1 Work with the Project Officer to schedule orientation presentation(s), if desired, with Agency staff and administration to provide an outline of the project, tasks, and timelines, and to explain how employees will be involved in project activities.
- This activity will include a review of the JCQ and the Management Issues Paper[®] (MIP) (found in **Appendix B**) data collection processes to promote a smooth and quality data collection process. The MIP survey serves two major purposes: 1) to offer supervisory employees the opportunity to briefly express their concerns regarding the current compensation and classification system, as well as organizational structure, to the project team; and 2) to identify key areas of focus to set the analysis and review process in the proper direction.
- 2.2 Identify any critical issues raised during the orientation session(s), or through interviews/focus groups with key department staff and share with the Project Officer.

PROJECT APPROACH & TIMELINE

- 2.3 Resolve and/or prepare a strategy for addressing critical issues.
- 2.4 Agree upon, and document, future communications including periodic update meetings and additional meetings to present the final report to designated stakeholders.
- 2.5 Agree upon, and document, future communications with key stakeholders and the Project Officer for providing status updates on the progress of work plan tasks.

Task 3.0: REVIEW EXISTING CLASSIFICATION AND COMPENSATION SYSTEM

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To perform a comprehensive review of the current compensation system. ▪ To assess the current compensation policies in terms of assigned target market value to determine competitiveness. ▪ To review the current job descriptions for employees. ▪ To review related compensation administration policies and the factors currently used in determining pay grade or salary level. ▪ To identify opportunities to consolidate job classes and overall compensation program to ease future maintenance of such frameworks 	<ul style="list-style-type: none"> ▪ Assessment of current compensation system.

Work Activities

- 3.1 Review existing pay structures and compensation philosophy documentation. Request and verify data for each employee, including but not limited to, name, current salary, years of service, rank in the organization, organizational structure, recruitment market classification, and assigned department.
- 3.2 Analyze job placement in the current system using current job descriptions, duties, and responsibilities gathered from the JCQ data collection, employees’ educational credentials, employee longevity within the Agency, current position, and other relevant work experience.
- 3.3 Identify classifications and incumbents that fall outside of the predicted placement in the compensation plan.
- 3.4 Review the existing pay structure and note potential issues to be resolved.

Task 4.0: GATHER AND EVALUATE CURRENT ORGANIZATIONAL AND EMPLOYEE JOB DATA

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To review existing position compensation and classification plan documents, current organizational charts, prior studies, and databases. ▪ To administer MGT’s JCQ, as modified to meet your needs, to employees to collect relevant job data for analysis. ▪ To administer MGT’s MIP survey to offer supervisory employees the opportunity to identify compensation, classification, and organizational problems relating to their own areas of responsibility. ▪ To review JCQ and MIP data and related information. 	<ul style="list-style-type: none"> ▪ Administration of MGT’s JCQ (or current instrument, if desired) and MIP surveys. ▪ Analysis of JCQ and MIP data.

Work Activities

- 4.1 Work with the Project Officer to administer the JCQ, or current instrument utilized by the Agency — if preferred — to employees included in this engagement.

PROJECT APPROACH & TIMELINE

- 4.2 Work with the Project Officer to modify and administer the MIP survey to supervisory employees included in this engagement.
- 4.3 Review the MIP surveys completed by administrators, managers, and supervisors to identify concerns regarding position levels and descriptions, organizational structure, and other issues as needed.
- 4.4 Review and analyze the results from the JCQ data collection to assist in the determination of the following:
 - Education and experience requirements.
 - Certification/license requirements.
 - Levels of responsibility and authority.
 - FLSA/ADA compliance.
 - Internal and external relationships.
 - Updated job duties and responsibilities, including physical requirements.

Task 5.0: IDENTIFY RELEVANT RECRUITMENT MARKETS

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To identify the appropriate recruitment market(s) for positions included in the study and for use in the selection of relevant market data sources. 	<ul style="list-style-type: none"> ▪ Recruitment market(s) identified. ▪ Data sources identified for benchmarking.

Work Activities

- 5.1 Work with the Project Officer to identify the appropriate public / private recruitment market(s) for included positions. Market levels may include Agency-recommended local jurisdictions at the state, county, town, or other locality level. Additional regional and national benchmarks may be included for more uniquely competitive positions, such as senior leadership/executive roles.
- 5.2 Identify appropriate data sources for benchmarking positions. Data sources may include:
 - Salary.com CompAnalyst data available and designed to support unique situations, such as hybrid positions.
 - Data gathered through market peer salary surveys from identified comparable organizations (see Task 6.0 below).

Task 6.0: CONDUCT MARKET SURVEYS & BENCHMARK ALL POSITIONS

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To determine appropriate public and private organizations, in collaboration with the Project Officer, that offer comparable employment opportunities to use for benchmark comparisons. Consideration will be given to the following criteria: <ul style="list-style-type: none"> – Geographic Area (Location). The geographical scope of the labor market survey (i.e., local, statewide, regional, or national recruitment areas). 	<ul style="list-style-type: none"> ▪ Creation and distribution of market survey(s). ▪ Analysis of market survey results.

PROJECT APPROACH & TIMELINE

<ul style="list-style-type: none"> – Service Structure. Organizations with comparable jobs and similar organizational structure and economic characteristics. – Size. Comparability of organizational size (measured through number of management and non-management positions, budget, population served, etc.). ▪ To select benchmark positions that meet the approval of the Project Officer and are appropriate to use in conducting a market salary survey. Benchmarks selected for the market salary survey should be based on the following criteria: <ul style="list-style-type: none"> – Benchmarks should be reasonably well-known and concisely described. – Benchmarks should have a clear and identifiable relationship to other classes in their occupational group to ensure they will serve as a good reference point in relating and establishing salaries for other classes within their job category. – Benchmarks should be representative of the various functional areas, job categories, and pay levels. 	
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Work Activities

- 6.1 Establish a set of benchmark classifications consisting of selected positions that are utilized by the Agency and comparable organizations.
- 6.2 In close collaboration with the Agency, identify comparable organizations to survey and use for benchmark comparisons.
- 6.3 Conduct salary surveys.
- 6.4 Analyze data.
- 6.5 Prepare report of survey results.

Task 7.0: REVISE AND PREPARE JOB DESCRIPTIONS AS NEEDED

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To revise staff job descriptions, as needed, in an agreed upon format. 	<ul style="list-style-type: none"> ▪ A set of updated job descriptions. ▪ Documented process for evaluating new/revising current jobs.

Work Activities

- 7.1 Review and examine JCQ data, MIP data, and additional comments from key stakeholders and managers concerning each position, personnel organizational charts, and similar documents.
- 7.2 Develop a draft job description format, if desired. All job descriptions will be updated in Microsoft Word format and will include factors such as but not limited to:
 - Essential job functions.
 - Knowledge, skills, and abilities.
 - Minimum qualifications.
 - Materials and equipment used.

PROJECT APPROACH & TIMELINE

- Special certifications or requirements.
 - ADA characteristics of the position (i.e., physical, environmental, and sensory).
- 7.3 Make appropriate revisions to job descriptions.
- 7.4 Document process used to evaluate new/revise current jobs and provide as an operating guide.

Task 8.0: DEVELOP COMPENSATION AND CLASSIFICATION SYSTEM, PRESENT REPORT

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To provide an updated/new compensation system that: <ul style="list-style-type: none"> – Reflects the relevant competitive recruitment markets. – Is flexible to manage and update for ongoing maintenance and administration. – Contributes to the overall efficiency and effectiveness of operations. – Reflects the mission, goals, and strategic plan. – Provides implementation strategies for moving employees into the new structure(s). – Provides flexibility and guidelines for maintenance of the new structure(s). ▪ To develop and present a final report containing a detailed narrative about the study’s methodology, results, implementation strategies, guidelines for maintenance, and implementation costs. The final report will include a detailed description of the development and characteristics of the proposed pay structure(s), including grade and range spreads. Includes onsite presentation on the study results if desired. 	<ul style="list-style-type: none"> ▪ Draft report. ▪ Final report.

Work Activities

- 8.1 Confirm with the Project Officer and other appropriate officials the desired characteristics of the updated Agency compensation and classification system.
- 8.2 Integrate employee and classification data into compensation and implementation reports.
- 8.3 Develop draft models for the Agency’s consideration. The drafts will provide steps for transitioning employees from their current classifications and/or salary structures to the proposed system.
- 8.4 Identify the financial impact of the revised compensation system.
- 8.5 Review the draft compensation system, including financial impact, with the Project Officer and other appropriate staff.
- 8.6 Complete revisions, if any and as appropriate, and prepare and provide the final report, which includes an onsite presentation on the study results. The final report will detail the recommended compensation system and results of the market comparisons, including an overview of the key issues, methodology, and recommendations of the study. Specifically, the final report will include the following:
- Identification of organizations surveyed and the selected benchmarks.
 - Identification of how Agency positions relate and compare to the market.
 - Survey data information.

PROJECT APPROACH & TIMELINE

- Inclusion of those classes where no market data were identified, if any, and discussion of how those positions are classified to ensure internal equity.
- Detailed narrative of the study’s methodology, processes, and data selection.
- Detailed description of the creation and characteristics of the proposed system.
- Tables reflecting proposed salary structures and the recommended salary grade ranges for each classification.
- Costs to implement study recommendations with the presentation of phase-in options.
- Identification of outliers (i.e., employees falling above or below current proposed minimum and maximum salaries).
- Guidelines for ongoing system maintenance and administration. Includes best practices on promotions, transfers, succession planning, and other compensation policies.

Task 9.0: DEVELOP IMPLEMENTATION STRATEGIES

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To provide phase-in options and cost projections for proposed changes. ▪ To provide policies and procedures for long-term system maintenance and administration. ▪ To assist in communicating the results of the classification and compensation study to key stakeholders. 	<ul style="list-style-type: none"> ▪ Phase-in options and cost projections. ▪ Policies and procedures for system maintenance and administration. ▪ Communication of study results.

Work Activities

- 9.1 Review study results with the Project Officer and other key staff, as directed, to identify and determine options for migrating the Agency from its current system to the recommended system.
- 9.2 Communicate study results to designated Agency leadership, including staff and administration, as desired.

Task 10.0: PROVIDE ONGOING ASSISTANCE

OBJECTIVE(S)	PROJECT DELIVERABLE(S)
<ul style="list-style-type: none"> ▪ To provide staff consultation for a period of 12 months. 	<ul style="list-style-type: none"> ▪ On-call consultation for 12 months. (MGT maintains ongoing relationships with all clients.)

Work Activities

- 10.1 Prepare compensation system materials and training for administering and maintaining the system and share with the Project Officer and key stakeholders. Revise, as necessary, and provide final copies. All materials are provided in Microsoft Word or Excel format, and there is no additional software necessary for purchase in implementing and maintaining the new system.
- 10.2 Provide consultation to HR on the maintenance and administration of the system.

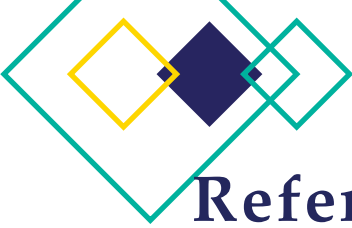
10.3 Follow up with key Agency staff to address any issues related to system implementation.

Work Plan Assumptions

Providing assumptions helps the entire team (client and consultant) fully understand each other's expectations for the project. The following outlines our work plan assumptions:

- 1) MGT will work with the Agency to find the appropriate balance between onsite and virtual work due to the COVID-19 pandemic. MGT can and has successfully performed all tasks virtually.
- 2) The Agency will designate a Project Officer in concert with (or prior to) project kick-off.
- 3) All phases of the project will involve significant input from key identified Agency stakeholders, including the Project Officer.
- 4) MGT will request employee/position data in a standard database format (Excel). The Agency will need to provide a usable database within a reasonable amount of time (e.g., two weeks) to meet the agreed upon study schedule. The initial work conducted by MGT's team will be dependent on receiving the requested information in this database request. MGT will provide immediate notification if the database does not meet specifications. If data (e.g., employee names, salaries, etc.) cannot be provided, any additional programming or data mining work performed by MGT to establish a usable database or to clean a database provided by the Agency will be approved prior to initiation.
- 5) If the Agency prefers that MGT utilize additional sources of salary data (e.g., a subscriber service, or regional salary survey), the Agency will facilitate MGT's access and bear any associated costs.
- 6) Data collection and analyses will primarily be conducted online, with interviews and focus groups utilized as necessary to ensure successful project outcomes.
- 7) The implementation of the new system will be dependent upon the Agency's fiscal considerations and other factors to be identified by the Agency during the work effort.
- 8) The study is divided into tasks, although some will occur simultaneously to best meet the Agency's desired schedule. In order to meet the quick turnaround schedule proposed, any additional reviews of materials by the Agency will need to occur within one week of submission.
- 9) A clear and concise implementation plan and strategy will be provided to the Agency to enable an appropriate phase-in of study results.
- 10) MGT will be available to the Agency for a period of 12 months following the completion of the project, as needed, for implementation follow-up.
- 11) Final reports are assumed final, if we do not hear from the Agency within two weeks of report delivery (email or hard copy).

The entire classification and compensation study process is transparent, and all data collection instruments, methodology, and final outcomes will be documented in great detail. All files are provided in Excel or Word formats for maximum implementation efficiency and periodic updating.



References

A leader in public sector classification and compensation studies.

Many of our clients have contracted with MGT for multiple projects or updates; we feel repeat business is the greatest testament to our commitment to customer service and client satisfaction. We encourage you to contact any of our references to learn of our professionalism, ability to meet timelines, and the expertise of our staff.

CITY OF CUDAHY CLASSIFICATION AND COMPENSATION STUDY

11/2022 – 03/2023 | CONTRACTED AMOUNT: \$54,880
NOEL BARAJAS, HUMAN RESOURCES MANAGER
5220 SANTA ANA STREET | CUDAHY, CALIFORNIA 90201
(323) 773-5143 EXT. 223 | NBARAJAS@CITYOFCUDAHYCA.GOV

To accomplish the City of Cudahy’s project goals, MGT’s study included:

- ◆ A review of Cudahy’s current salary schedules, organizational charts, and job descriptions.
- ◆ A review of the data gathered through MGT’s Management Issues Paper (MIP) survey was completed by supervisors to identify concerns regarding position levels and descriptions.
- ◆ A review of the data gathered through MGT’s Job Content Questionnaire (JCQ) for selected positions to collect information on a classification’s current educational requirements, FLSA/ADA compliance, internal and external relationships, and job responsibilities and duties.
- ◆ An evaluation of jobs based on the nature of work and the job task assignments for each position.
- ◆ A review and comparison of salary data from comparable entities (as approved by the City of Cudahy).
- ◆ Developing an updated compensation system based on relevant market comparisons and assigning positions to appropriate placement within the system.
- ◆ Revision/development of job descriptions for positions. A summary of costs and strategies to implement the competitive compensation structure.
- ◆ A summary of costs and strategies to implement the competitive compensation structure.



CITY OF SAN CLEMENTE CLASSIFICATION AND COMPENSATION STUDY

10/26/2022 – 4/4/2023 | CONTRACTED AMOUNT: \$17,668
JOHANNE THORDAHL, HUMAN RESOURCES MANAGER
910 CALLE NEGOCIO | SAN CLEMENTE, CALIFORNIA 92673
(949) 361-8203 | THORDAHLJ@SAN-CLEMENTE.ORG

The City of San Clemente sought professional services to review the City's current part-time employee compensation and classification program and to provide guidance on the proper structuring and implementation of a fair and equitable program. The study indicated what actions should be taken to avoid loss of qualified staff and difficulties in recruiting new employees for City employment, while competitively compensating its 184 current part-time employees in 18 job classifications. An Evaluation and benchmarking of the City's total compensation package was reviewed.



REFERENCES

CITY OF ST. CLOUD CLASSIFICATION AND COMPENSATION STUDY

7/13/2021 – 10/31/2021 | CONTRACTED AMOUNT: \$58,160
MIMI TRAN, DIRECTOR OF HUMAN RESOURCES & RISK MANAGEMENT
1300 9TH STREET | ST. CLOUD, FLORIDA 34769
(407) 957-7359 | TRUCMAI.TRAN@STCLOUD.ORG

The City of St. Cloud sought professional services to review the City's current compensation and classification program and to provide guidance on the proper structuring and implementation of a fair and equitable program. The study indicated what actions should be taken to avoid loss of qualified staff and difficulties in recruiting new employees for City employment, while competitively compensating its 642 current employees in 234 job classifications. An Evaluation and benchmarking of the City's total compensation package was reviewed.



CITY OF WOODINVILLE EMPLOYEE JOB CLASSIFICATION AND COMPENSATION STUDY

2/6/2020 – 7/31/2021 | CONTRACT AMOUNT: \$27,895
ALEX HERZOG, ASSISTANT TO THE CITY MANAGER
17301 133RD AVENUE NE | WOODINVILLE, WASHINGTON 98072
(425) 877-2275 | ALEXH@CI.WOODINVILLE.WA.US

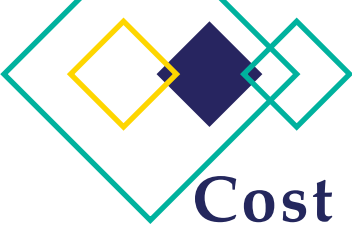
MGT completed a Classification and Compensation Study for approximately 51 City employees. The goal of this study was to determine appropriate compensation to remain competitive in the market, allowing the City to attract and retain the talent required to provide quality services to the community. MGT's study included: a comparative analysis that identifies the City's competitive position in a relative labor market, including comparative City employers; recommendations for necessary changes to total salaries and benefits; and compensation rule and policy recommendations. MGT included the involvement of City Council, management, and staff throughout the study.



CITY OF HERMISTON CLASSIFICATION AND COMPENSATION STUDY

7/9/2019 – 11/30/2019 | CONTRACTED AMOUNT: \$15,725
MARK KRAWCZYK, CTP, DIRECTOR OF FINANCE
180 NE 2ND STREET | HERMISTON, OREGON 97383
(541) 567-5521 | MKRAWCZYK@HERMISTON.OR.US

The classification and compensation study completed by MGT provided the City with an equitable, competitive, and compelling system to ensure the City enact a fair, competitive, and attractive compensation package to its employees. MGT's study included approximately 94 employees in 52 job classifications and was comprised of the following activities to accomplish the goals set by the City: conducting an initial meeting and finalizing the work plan; developing and implementing a communications strategy and holding onsite orientation sessions; reviewing existing classification and compensation system; gathering and evaluating current organizational and employee job data; identifying relevant recruitment markets; conducting market surveys; developing the compensation and classification system and presenting the final report; and developing implementation strategies.



Cost Proposal

Defined by Impact. Driven by People.

Dedicated to the Community.

MGT proposes to complete the Agency’s project for a **total cost of \$41,080**. Exhibit 2 details the cost by each work task in our work plan. This includes professional fees and other costs (travel, surveys, postage, etc., as applicable). MGT invoices monthly by percentage of task completed.

Exhibit 2. Proposed Cost by Task

Milestones and Tasks		Professional Hours	TOTAL (\$)
1.0	Conduct Initial Meeting and Finalize Project Work Plan	19	1,440
2.0	Develop and Implement a Communications Strategy; Hold Orientation Sessions	62	4,640
3.0	Review Existing Classification and Compensation System	52	3,930
4.0	Gather & Evaluate Current Employee Job Data	81	6,070
5.0	Identify Relevant Recruitment Markets	14	1,070
6.0	Conduct Market Surveys	48	3,570
7.0	Revise & Prepare Job Descriptions as needed	96	7,230
8.0	Develop Compensation & Classification System & Present Report	76	5,710
9.0	Develop Implementation Strategies	38	2,860
10.0	Provide Ongoing Assistance	-	-
SUBTOTAL, Hours and Fees		486	36,520
Anticipated Expenses		-	5,360
GRAND TOTAL, Hours and Fees		486	41,880

Pricing Assumptions:

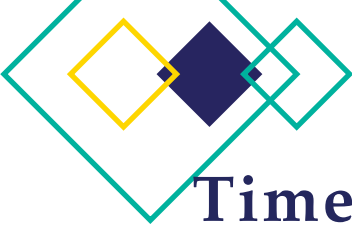
- ◆ Wage/salary survey of **up to 8 comparison agencies** in addition to the Agency. Survey to be made of **28 job classifications** (based on the number provided in the RFP) will be reviewed, indicating matches identified and analysis of pay comparison data.
- ◆ All meetings and employee interviews are allowed to be virtual (via Zoom/Teams) at the Consultant’s discretion.
- ◆ Benchmarks will not be 100% of the jobs. It is our experience that this will be approximately 50% of the job classifications.
- ◆ Three (3) in-person meetings, as determined by both Parties.

COST PROPOSAL

- ◆ Administer an employee review and appeal process and provide conclusions to be billed separately based on actual work requirements as a function of appeals filed. The proposed cost would be subject to approval prior to MGT starting appeal work if any is needed.

Other Deliverables Included in Pricing:

- ◆ Updated job classification descriptions in Agency-identified format as editable MS Word files that include a Purpose statement, examples of functions/duties/responsibilities, Knowledge, Skills, and Abilities related to each job, the typical qualifying education and experience for the job class, and FLSA classification (Exempt/Non-Exempt).
- ◆ Initial virtual project kickoff meeting with key stakeholders (typically a steering committee with Agency, bargaining unit, confidential, and management/supervisory representation) to establish clear roles and expectations, followed by one or more employee engagement presentations to foster greatest participation possible.
- ◆ Periodic status reports and progress updates during the study and final project closeout report of findings and recommendations including executive overview, details for each job class recommended, wage/salary tables, allocation tables for each employee, and job class descriptions.



Timeline

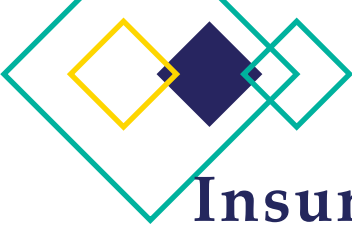
Based on MGT’s experience conducting similar studies and the RFP requirements, we anticipate the project can be completed within 6 months of project initiation as illustrated in **Exhibit 3**.

Exhibit 3. Proposed Schedule

WORK TASKS	MONTH 1				MONTH 2				MONTH 3				MONTH 4				MONTH 5				MONTH 6			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1.0 Conduct Initial Meeting and Finalize Project Work Plan	█	█	█																					
2.0 Develop/Implement a Communications Strategy; Hold Orientation Sessions			█	█	█	█																		
3.0 Review Existing Classification and Compensation System			█	█	█	█	█	█																
4.0 Gather and Evaluate Current Employee Organizational and Job Data				█	█	█	█	█																
5.0 Identify Relevant Recruitment Markets			█	█	█	█																		
6.0 Conduct Market Surveys & Benchmark All Positions						█	█	█	█	█	█	█	█	█										
7.0 Revise and Prepare Job Descriptions as Needed										█	█	█	█	█	█									
8.0 Develop Classification and Compensation System; Present Report															█	█	█	█	█	█	█	█	█	█
9.0 Develop Implementation Strategies																		█	█	█	█	█	█	█
10.0 Provide Ongoing Assistance																								→

Customer Support

We will not simply leave you with a report and a plethora of recommendations. MGT is prepared to assist you in developing, implementing, and sustaining an equitable compensation study and classification system. We will create detailed implementation strategies and work with you to successfully achieve the implementation process. We provide no-cost assistance for a 12-month period following study completion to ensure a smooth transition from current to desired state.

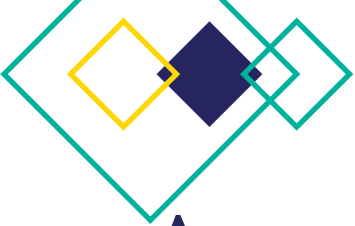


Insurance

MGT maintains insurance that meets or exceeds most insurance requirements. Upon award, we would include the Agency as additional insured.

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 7/10/2023					
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.									
IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).									
PRODUCER Alliant Insurance Services, Inc. 32 Old Slip New York NY 10005		CONTACT NAME: Meagan Rago PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Meagan.Rago@alliant.com							
License#: 812008 MGTCONS-01		INSURER(S) AFFORDING COVERAGE		NAIC #					
INSURED TVG MGT Holdings, LP MGT of America Consulting, LLC 4320 West Kennedy Blvd Tampa FL 33609		INSURER A : Hartford Fire Insurance Compan		19682					
		INSURER B : Trumbull Insurance Company		27120					
		INSURER C : Hartford Casualty Insurance Co		29424					
		INSURER D : Hartford Insurance Group		914					
		INSURER E : Houston Specialty Ins Co		12936					
		INSURER F : Westfield Specialty Insurance		16992					
COVERAGES		CERTIFICATE NUMBER: 315493793		REVISION NUMBER:					
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.									
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			10UUNCG6832	5/12/2023	5/12/2024	EACH OCCURRENCE	\$ 1,000,000	
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000	
							MED EXP (Any one person)	\$ 10,000	
							PERSONAL & ADV INJURY	\$ 1,000,000	
							GENERAL AGGREGATE	\$ 2,000,000	
							PRODUCTS - COMP/OP AGG	\$ 2,000,000	
								\$	
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			10UENCG6748	5/12/2023	5/12/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	
							BODILY INJURY (Per person)	\$	
							BODILY INJURY (Per accident)	\$	
							PROPERTY DAMAGE (Per accident)	\$	
							Com/Coll Ded	\$ 1,000	
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			10XHUDL6029	5/12/2023	5/12/2024	EACH OCCURRENCE	\$ 10,000,000	
							AGGREGATE	\$ 10,000,000	
								\$	
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y / N <input type="checkbox"/> N/A			10WBAR7J14	5/12/2023	5/12/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	E.L. EACH ACCIDENT	\$ 1,000,000
								E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
								E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
E F	Professional Liability Cyber/Tech E&O Crime/Fidelity Bond			MEO-HS-0005133-00 ACS1038522	7/9/2023 7/1/2023	5/12/2024 5/12/2024	Limit: \$6M Limit: \$5M/\$6M Limit: \$3M		
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Crime/Fidelity Bond: Policy#652517299, Continental Casualty Company, 4/10/23-4/10/24 Policy includes Employee Theft, ERISA and Client's Property. Evidence of Insurance									
CERTIFICATE HOLDER					CANCELLATION				
Evidence of Insurance					SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 				

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Appendix A. Sample JCQ

JOB CONTENT QUESTIONNAIRE[®]

Prepared for:

INSERT CLIENT NAME

4320 WEST KENNEDY BOULEVARD, SUITE 200 | TAMPA, FLORIDA 33609 | 888.302.0899 | WWW.MGTCONSULTING.COM

INTRODUCTION

The following survey is designed to collect information about your role in the organization and the job that you perform.

Survey results may be used to:

- Make pay adjustments to align individuals performing similar jobs within the organization or in similar organizations.
- Determine how your position compares to the market for pay.
- Determine if positions are accurately classified and if job titles accurately reflect position and duties.
- Ensure accurate and up-to-date job descriptions.
- Assist with staffing plan and salary schedule analyses.
- Identify positions requiring additional job analysis.

This survey will NOT:

- Determine how well you perform your job. This is not a performance evaluation.
- Decide whether there are individuals who should be released or demoted.
- Reduce individual salaries or guarantee increases.

This survey includes four main sections:

- I. Basic Job-Related Information
Section 1.0 – Employment Status

- II. Job Description, Duties, Responsibilities, and Requirements
Section 2.0 – Job Description
Section 3.0 – Job Duties
Section 4.0 – Knowledge, Skills, and Abilities
Section 5.0 – Function within the Organization
Section 6.0 – Educational Preparation
Section 7.0 – Experience Required

- III. Work Performed, Responsibility and Leadership, Communication, and Decision-Making
Section 8.0 – Work Performed
Section 9.0 – Responsibility and Leadership
Section 10.0 – Communication
Section 11.0 – Decision-Making

- IV. Financial Authority, Tools and Equipment, and Physical Job Factors
Section 12.0 – Financial Authority
Section 13.0 – Tools and Equipment Usage
Section 14.0 – Working Conditions and Physical Requirements

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APPENDIX A. SAMPLE JCQ

I. BASIC JOB-RELATED INFORMATION

Name _____
 E-mail _____ Phone _____
 Supervisor's Name _____
 Supervisor's E-mail _____

SECTION 1.0: EMPLOYMENT STATUS

Official Job Title _____
 Working Title* _____
 Status (choose one) Full-time Part-time
*Unofficial title if different from official title.

II. JOB DESCRIPTION, DUTIES, RESPONSIBILITIES, AND REQUIREMENTS

SECTION 2.0: JOB DESCRIPTION

1. Please provide a brief general description of the purpose and responsibilities of your position (3-4 sentences). Please do not list specific duties here. You will list your specific duties in Section 3.0.

2. Indicate the number of Full-time and Part-time individuals you supervise: (Supervision is the management or supervision of employees who report directly to you.)
 Full-time _____ Part-time _____

SECTION 3.0: JOB DUTIES

1. Please list the major job duties of your position, and indicate the percentage of time that you spend annually on each major job duty. (The % of Time column should total 100 percent.)

ESSENTIAL DUTIES	% OF TIME
Example 1 - Prepares briefing documents on cash availability.	20
Example 2 - Addresses citizen concerns on permit applications.	55
Example 3 - Develops complex software solutions for internal users.	25

ESSENTIAL TASKS	% OF TIME

PERCENT OF TIME SHOULD TOTAL 100%

2. Please describe any additional related job duties:

SECTION 4.0: KNOWLEDGE, SKILLS, AND ABILITIES

1. Please describe the Knowledge, Skills, and Abilities necessary to perform the functions of your job. Knowledge, Skills, and Abilities are additional qualifications and attributes that are necessary to successfully perform the functions of a specific job. Examples of such statements include:

- Knowledge of maintenance equipment and procedures
- Knowledge of operations, services, and policies.
- Knowledge of general office procedures and protocols.

- Knowledge of financial rules, regulations, laws, and procedures.
- Skill in cutting a board to a required measurement.
- Skill in typing 40 words-per-minute.
- Ability to communicate effectively orally and in writing.

SECTION 5.0: FUNCTIONS WITHIN THE ORGANIZATION

1. Please indicate the following organizational level that most closely matches your position within the organization and skip to the section indicated in parentheses at the bottom of this page. Once you have completed the section indicated in the parentheses, skip to Section 6.0 Educational Preparation.

- Clerical/Manual (skip to SECTION 5.1) - Work involves clerical tasks; following standardized procedures, techniques, or procedures; and carrying out practices according to standards set by a supervisor or employers.
- Technical/Paraprofessional (skip to SECTION 5.1) - Work involves inspecting, measuring, or comparing to a standard; utilizing special training to perform a defined function; following standardized procedures, techniques, or procedures.
- Computer Professional (skip to SECTION 5.2) - Work involves maintaining/supporting computer software, hardware, or operating systems through activities like programming, designing, developing, documenting, and analyzing computer systems or software.
- Administrator (skip to SECTION 5.3) - Work is directly related to assisting with running or servicing of the business or department.
- Professional (skip to SECTION 5.3) - Work requires advanced learning acquired by a prolonged course of specialized intellectual instruction; or work involves advising clients or assisting customers or clients with running their business.
- Executive/Managerial (skip to SECTION 5.4) - Work involves managing employees; planning, designing, or overseeing the implementation of organization projects or policies.

If you chose Clerical/Manual or Technical/Paraprofessional, skip to SECTION 5.1.
 If you chose Computer Professional, skip to SECTION 5.2.
 If you chose Administrator or Professional, skip to SECTION 5.3.
 If you chose Executive/Managerial, skip to SECTION 5.4.

SECTION 5.1: ADMINISTRATIVE DUTIES

Only complete this section if you selected Clerical/Manual or Technical/Paraprofessional in Section 5.0, Function within the Organization. Next, skip to Section 6.0, Educational Preparation.

1. Do your primary duties involve performing office or non-manual work directly related to management or general business operations of your employer or its clients?
 Yes No

2. Do your primary duties include the exercise of discretion and independent judgment in matters of significance?
Discretion and independent judgment imply the authority to make an independent choice, free from immediate direction or supervision. NOTE: You can exercise discretion and independent judgment even if your decisions or recommendations are reviewed at a higher level.
 Consider the following factors and check the applicable factors to guide you in determining whether to answer yes or no.

- Have authority to formulate, affect, interpret, or implement management policies or operating practices

APPENDIX A. SAMPLE JCQ

- ♦ Carry out major assignments in conducting the operations of the organization
 - ♦ Perform work that affects operations to a substantial degree
 - ♦ Have authority to commit the employer in matters that have significant financial impact
 - ♦ Have authority to waive or deviate from established policies and procedures, without prior approval
 - ♦ Have authority to negotiate and bind the organization on significant matters
 - ♦ Provide consultation or expert advice to management; involved in planning long- or short-term objectives
 - ♦ Investigate and resolves matters of significance on behalf of management
 - ♦ Represent the organization in handling complaints, arbitrating disputes or resolving grievances
 - ♦ Make recommendations about significant matters to supervisors for action after comparing and evaluating possible courses of action
- Yes No

SECTION 5.2: COMPUTER DUTIES

Only complete this section if you selected Computer Professional in Section 5.0, Function within the Organization. Next, skip to Section 6.0, Educational Preparation.

1. Select "Yes" if your primary duties consist of the following:
 - ♦ The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications
 - ♦ The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications
 - ♦ The design, documentation, testing, creation or modification of computer programs related to machine operating systems
 - ♦ A combination of the aforementioned duties, the performance of which requires the same level of skills

Yes No

SECTION 5.3: ADMINISTRATIVE AND PROFESSIONAL DUTIES

Only complete this section if you selected Administrative or Professional in Section 5.0, Function within the Organization. Next, skip to Section 6.0, Educational Preparation.

1. Do your primary duties involve performing office or non-manual work directly related to management or general operations of your employer or its clients?

Yes No
2. Do your primary duties include the exercise of discretion and independent judgment in matters of significance?

Discretion and independent judgment implies the authority to make an independent choice, free from immediate direction or supervision. NOTE: You can exercise discretion and independent judgment even if your decisions or recommendations are reviewed at a higher level.

Consider the following factors to guide you in determining whether to answer yes or no.

 - ♦ Have authority to formulate, affect, interpret, or implement management policies or operating practices
 - ♦ Carry out major assignments in conducting the operations of the organization
 - ♦ Perform work that affects operations to a substantial degree
 - ♦ Have authority to commit the employer in matters that have significant financial impact

- ♦ Have authority to waive or deviate from established policies and procedures, without prior approval
 - ♦ Have authority to negotiate and bind the organization on significant matters
 - ♦ Provide consultation or expert advice to management; involved in planning long- or short-term objectives
 - ♦ Investigate and resolves matters of significance on behalf of management
 - ♦ Represent the organization in handling complaints, arbitrating disputes, or resolving grievances
 - ♦ Make recommendations about significant matters to supervisors for action after comparing and evaluating possible courses of action
- Yes No

3. Does your primary duty consist of work requiring advanced knowledge in a field of science or learning acquired by a prolonged course of specialized intellectual instruction as distinguished from a general academic education? Consider the following factors and definitions before answering yes or no.

- ♦ "Advanced knowledge" means work that is predominately intellectual in character, and which includes work requiring the consistent exercise of discretion and judgment
 - ♦ Advanced knowledge is generally used to analyze, interpret, or make deductions from varying facts or circumstances
 - ♦ Advanced knowledge cannot be attained at the high school level
 - ♦ "Prolonged course of specialized intellectual instruction" means that the learned professional exemption is limited to professions where specialized, academic training is a standard prerequisite for entering the profession
- Yes No

4. Does your work require the use of creativity, invention, or imagination in a recognized field of artistic endeavor?

Yes No
5. Is your work predominantly intellectual and varied in character rather than routine mental, manual, mechanical or physical work?

Yes No

SECTION 5.4: EXECUTIVE DUTIES

Only complete this section if you selected Executive in Section 5.0, Function within the Organization. Next, skip to Section 6.0, Educational Preparation.

1. Does your primary duty consist of managing a department or subdivision?

Factors to consider in determining importance of duty are:

 - ♦ Supervising and directing the work of other employees, ordering items, managing the budget and authorizing
 - ♦ The relative importance of your management duties as compared with other types of duties
 - ♦ The amount of time you spend performing management work. Usually spending more than 50% of one's time performing management work will satisfy the primary duty requirement, but one can spend less time and also meet the primary duty requirement based on other factors
 - ♦ Your relative freedom from direct supervision
 - ♦ The relationship between your salary and the wages paid to other non-management workers for the same kind of non-management work

Consider the following management duties to guide you in determining whether to answer yes or no.

 - ♦ Supervising employees and/or interviewing, selecting, and training of employees

APPENDIX A. SAMPLE JCQ

- ♦ Setting and adjusting pay rates and work hours
- ♦ Directing the work of employees
- ♦ Conducting performance appraisals
- ♦ Handling employee complaints and grievances
- ♦ Disciplining employees
- ♦ Planning work and apportioning the work among the employees
- ♦ Running or servicing an organization, such as determining the items to be bought, stocked, and sold
- ♦ Planning and controlling the budget
- ♦ Monitoring or implementing legal compliance measures

Yes No

2. Do you have the authority to hire and fire employees or do you provide suggestions or recommendations regarding hiring, firing, and advancement decisions, which are given weight in the decision-making process?
To determine weight, consider the following factors:

- ♦ The degree to which your duties require making suggestions and recommendations
- ♦ The frequency with which suggestions and recommendations are made or requested
- ♦ The frequency with which your suggestions and recommendations are relied upon

Note: You need not have authority to make the ultimate decision. Suggestions and recommendations may be reviewed by a higher level manager.

Yes No

3. Do you regularly direct the work of two or more full-time employees?
 Yes No

4. Do you decide when to perform non-management duties, and when performing such duties do you remain responsible for the success or failure of the organization's operation?
 Yes No

5. Are you a shift manager or leader?
Typically, a shift manager is not responsible for success or failure of the business operation, but rather directs employees while also performing similar work to the employees.
 Yes No

6. Does your primary duty consist of work requiring advanced knowledge in a field of science or learning acquired by a prolonged course of specialized intellectual instruction as distinguished from a general academic education?
Consider the following factors and definitions before answering yes or no.

- ♦ "Advanced knowledge" means work that is predominately intellectual in character, and which includes work requiring the consistent exercise of discretion and judgment
- ♦ Advanced knowledge is generally used to analyze, interpret or make deductions from varying facts or circumstances
- ♦ Advanced knowledge cannot be attained at the high school level
- ♦ "Prolonged course of specialized intellectual instruction" means that the learned professional exemption is limited to professions where specialized, academic training is a standard prerequisite for entering the profession

Yes No

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7. Does your work require the use of creativity, invention, or imagination in a recognized field of artistic endeavor?
 Yes No

8. Is your work predominantly intellectual and varied in character rather than routine mental, manual, mechanical or physical work?
 Yes No

SECTION 6.0: EDUCATIONAL

1. What level of education is required for your position?

<input type="checkbox"/> Some high school education	<input type="checkbox"/> Completion of a Bachelor's degree
<input type="checkbox"/> Completion of high school/GED	<input type="checkbox"/> Some graduate school education
<input type="checkbox"/> Some college education	<input type="checkbox"/> Completion of a Master's degree
<input type="checkbox"/> Completion of an Associate's degree	<input type="checkbox"/> Completion of a Doctorate degree

2. What certifications, licenses, or professional designations, if any, are required for your position?

3. What certifications, licenses, or professional designations, if any, are preferred for your position?

SECTION 7.0: EXPERIENCE

1. How much experience is required for your position?

<input type="checkbox"/> No experience required	<input type="checkbox"/> 3 years	<input type="checkbox"/> 7 years
<input type="checkbox"/> 6 months	<input type="checkbox"/> 4 years	<input type="checkbox"/> 8 years
<input type="checkbox"/> 1 year	<input type="checkbox"/> 5 years	<input type="checkbox"/> 9 years
<input type="checkbox"/> 2 years	<input type="checkbox"/> 6 years	<input type="checkbox"/> +10 years

2. Can education be substituted for experience?
 Yes No Do not know

3. Can experience be substituted for education?
 Yes No Do not know

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III. WORK PERFORMED, RESPONSIBILITY AND LEADERSHIP, COMMUNICATION, AND DECISION-MAKING JOB FACTORS

SECTION 8.0: WORK PERFORMED

Please read each statement below and check the one that is the closest match to your major job duties.

CLOSEST MATCH	FACTOR
	Perform clerical or manual tasks <u>Example:</u> May copy, compile, maintain basic files systems or enter data, or compute data using addition, subtraction, multiplication, and division; or compare items against a standard; or operate light equipment such as lawn mowers, floor buffers, pickup truck, van; or perform general housekeeping/custodial duties.
	Perform clerical or manual tasks involving intensive understanding of a field, unit or division <u>Example:</u> May summarize, tabulate, or format data or information, or gather data and information for later evaluation; or perform arithmetic operations including basic geometry or algebra, including computing discounts, interest rates, ratios and/or percents; or uses or operates medium use equipment such as chainsaws, mowing equipment; or journeyman level trades work.
	Perform specialized technical work involving data collection, evaluation, analysis, and troubleshooting, or reports on operations and activities of a department, or performs general coordination of individual or departmental activities <u>Example:</u> May use descriptive statistics, advanced geometry or algebra; requires the use of a wide range of administrative and/or technical methods in the solution of problems; or operate heavy construction equipment; or perform master level trades duties.
	Perform entry level professional work including basic data analysis and synthesis, or report on operations and activities of an organization; or perform quality assurance and compliance activities <u>Example:</u> May use advanced algebra, inferential statistics, and/or financial models.
	Perform professional level work requiring a wide range of administrative, technical, scientific, engineering, accounting, legal, or managerial methods applied to complex problems <u>Example:</u> May plan or direct the sequence of department or division activities
	Perform professional or managerial work including advanced data analysis and synthesis <u>Example:</u> May develop policies, procedures, or methodologies based on new facts or knowledge; or interpret or apply established policies.
	Perform advanced professional work methods to formulate important recommendations or make technical decisions that have an organization-wide impact <u>Example:</u> May require the use of creative ability and resourcefulness in the analysis and solution of complex problems; may develop new approaches or methodologies to solve problems not previously encountered.
	Perform executive or expert professional work to establish policy, long-range plans, and programs, identify funding sources and allocate funds <u>Example:</u> May develop or use theoretical mathematical concepts to formulate new techniques, or make decisions that impact both the organization and the discipline.

SECTION 9.0: RESPONSIBILITY AND LEADERSHIP

Please read each statement below and check the one that is the closest match to your major job duties.

CLOSEST MATCH	FACTOR
	Follow instructions or work orders; or read routine sentences, instructions, regulations, or procedures.
	Follow technical instructions, procedure manuals and charts to solve practical problems, or compose routine or specialized reports or forms and business letters, or ensure compliance with clear guidelines and standards.
	Follow complex technical instructions, solve technical problems, or disseminate information regarding policies and procedures; may compose unique reports or analysis, or provide extensive customer service to internal or external customers.
	Follow complex rules or systems, using professional literature and technical reports; or enforce laws, rules, regulations, or ordinances.
	Supervise, instruct, or train others through explanation, demonstration, and supervised practice or make recommendations based on technical expertise. May have first-level supervisory duties including administration of performance feedback; or coordinate work activity schedules for teams.
	Direct, manage, or lead others; may determine work procedures, assign duties, maintain harmonious relations, or promote efficiency; may develop and administer operational programs; or may write or present extremely complex papers and reports.
	Formulate and issue policies, procedures, and instructions; responsible for long term planning within an agency, department or division.
	Guide organization-wide development; leads the development of organization mission, vision, and principles; directs capital improvement initiatives.

SECTION 10.0: COMMUNICATION

Please read each statement below and check the one that is the closest match to your major job duties.

CLOSEST MATCH	FACTOR
	Communicate using routine sentences, complete routine job forms and incident reports, or communicate routine information regarding daily activities.
	Communicate to convey or exchange general work-related information or service to internal or external customers.
	Communicate information to guide or assist people; may give instructions or assignments to helpers or assistants.
	Communicate with internal and external groups, write manuals and complex reports, persuade or influence others in favor of a service, point of view, or course of action.
	Communicate information among co-workers, customers, vendors, and management; or speak before professional and civic groups; may write complex articles and reports or develop presentations for specialized audiences; may read scientific or technical journals or reports.
	Communicate with operational and functional leaders; read and interpret professional materials involving advanced bodies of knowledge.
	Communicates through negotiation and consensus building to exchange ideas, information, and opinions or develop decisions, conclusions, or solutions.
	Communicate with key stakeholders to affect long term planning and to secure organization position and resources.

APPENDIX A. SAMPLE JCQ

SECTION 11.0: DECISION-MAKING	
Please read each statement below and check the one that is the <u>closest match</u> to your major job duties.	
CLOSEST MATCH	FACTOR
	Perform routine or semi-routine work under direct supervision. Requires very few decisions, affecting only the individual.
	Perform semi-routine work involving set procedures, but which may require problem-solving, serve clients or co-workers, or respond to requests. Requires some decisions that affect a few co-workers.
	Perform semi-skilled work involving some set procedures and frequent problem-solving. Requires frequent decision making affecting co-workers or the general public; may be responsible for providing information to those who depend on a service.
	Perform skilled work involving almost constant problem solving. May be responsible for actions of others, requiring almost constant decisions affecting co-workers, clients or others in the general public.
	Perform coordinating work involving guidelines and rules with constant problem-solving. May be responsible for actions of others requiring development of procedures and constant decisions affecting subordinate workers, clients, or others in the general public.
	Perform management and supervisory work involving policy and guideline interpretation, solving both people and work-related problems. Decision-making is a significant part of job, affecting a large segment of the organization and the general public.
	Perform advanced professional work involving the application of principles of logical thinking to diagnose or define problems, collect data and solve abstract problems with widespread unit or organization impact. Work in a highly dynamic environment, responsible to establish goals, objectives and policies.
	Perform executive work involving the application of broad principles of professional management and leadership to new problems for which conventional solutions may or may not exist. Responsible for long-range goals, planning, and methodologies; works in an evolving environment with emerging knowledge and technologies, competing priorities, and changing politics.

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IV. FINANCIAL AUTHORITY, TOOLS AND EQUIPMENT, AND PHYSICAL LABOR FACTORS	
SECTION 12.0: FINANCIAL AUTHORITY	
1. Please read each sentence below and select all factors that represent the financial authority your job entails. (Check all that apply.)	
<input type="checkbox"/> None/Not Applicable <input type="checkbox"/> Handle cash transactions; prepare and process purchase orders. <input type="checkbox"/> Bill or reconcile records, including departmental budget records and other related information such as subcontracts. <input type="checkbox"/> Manage inventory, property, or loss control. <input type="checkbox"/> Administer benefits by determining individual eligibility and coverage levels or determining compensation levels. <input type="checkbox"/> Authorized to purchase goods or services worth more than \$100 without securing approval from another authority or able to make recommendations that impact resource allocation. <input type="checkbox"/> Manage or administer budget within assigned department. <input type="checkbox"/> Budget or allocate funds within or across departments or divisions.	
SECTION 13.0: TOOLS AND EQUIPMENT	
1. Please read each statement below and select all factors that represent the tools or equipment you use to perform your job. (Check all that apply.)	
<input type="checkbox"/> None/Not Applicable <input type="checkbox"/> Use office machines such as copiers or calculators. <input type="checkbox"/> Use computers for data entry; or handle, use, or repair hand-held power equipment or light machinery. <input type="checkbox"/> Use computers for word processing, spreadsheets, PowerPoint presentations or custom applications. <input type="checkbox"/> Use, develop, or repair electronics or complex software, hardware, or network systems; operate, install, test or inspect heavy or complex machinery. <input type="checkbox"/> Supervise the activities of those operating or repairing complex machinery or technology systems. <input type="checkbox"/> Interpret policy and establish methods and procedures for acquiring, installing, testing, operating or repairing machinery or technology systems. <input type="checkbox"/> Establish policy for the acquisition, installation, testing, operation, and maintenance of machinery or technology systems. <input type="checkbox"/> Establish long-range plans and programs for capital improvements, major construction projects, or new technology systems.	

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APPENDIX A. SAMPLE JCQ

SECTION 14.0: PHYSICAL JOB FACTORS

Please provide details for the working conditions and physical demands that are required to successfully perform your job.

1. Which of the following physical conditions and hazards are encountered in your position? (Check all that apply.)

- | | |
|---|---|
| <input type="checkbox"/> Indoor environment | <input type="checkbox"/> Poor ventilation |
| <input type="checkbox"/> Outdoor environment | <input type="checkbox"/> Electrical hazards |
| <input type="checkbox"/> Noise | <input type="checkbox"/> Mechanical hazards |
| <input type="checkbox"/> Extreme temperatures | <input type="checkbox"/> Chemical hazards |
| <input type="checkbox"/> Vibration | <input type="checkbox"/> Explosive hazards |
| <input type="checkbox"/> Moisture and/or humidity | <input type="checkbox"/> Burn hazards |
| <input type="checkbox"/> Dust | <input type="checkbox"/> Potential for violence/physical altercations |
| <input type="checkbox"/> Fumes | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Gases | <input type="checkbox"/> Other _____ |

2. How much time is spent doing the following activities in your position?

Example: Position requires sitting over 2/3 of the time.

ACTIVITY	AMOUNT OF TIME SPENT			
	NONE	UNDER 1/3	1/3 TO 2/3	OVER 2/3
Standing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Walking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sitting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gripping or feeling with hands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reaching with hands and arms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climbing or balancing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stooping, kneeling, crouching, or crawling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Talking or hearing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasting or smelling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Does this job require that weight be lifted? If so, how much and how often?

Example: Position requires lifting up to 25 pounds over 2/3 of the time.

PHYSICAL REQUIREMENTS: WEIGHT LIFTED	AMOUNT OF TIME SPENT			
	NONE	UNDER 1/3	1/3 TO 2/3	OVER 2/3
Up to 10 pounds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Up to 25 pounds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Up to 50 pounds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Up to 100 pounds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
More than 100 pounds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4. Does this job have any special vision requirements? (Check all that apply.)

- No special vision requirements
- Close vision (clear vision at 20 inches or less)
- Distance vision (clear vision at 20 feet or more)
- Color vision (ability to identify and distinguish colors)
- Peripheral vision (ability to observe an area that can be seen up or down or to the left and right when vision is fixed on a given point)
- Depth perception (three-dimensional vision, ability to judge distances and spatial relationships)
- Ability to adjust focus (ability to adjust the eye to bring an object into sharp focus)

SUPERVISOR'S COMMENTS

Supervisor Instructions:

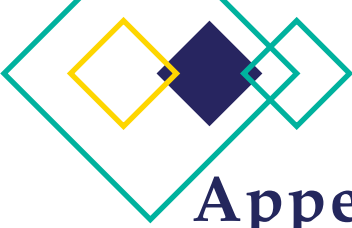
Please review your employee's questionnaire carefully and check if you agree or disagree with the employee's choices or statements. Note any additional information that you feel is important to the understanding of this employee's work. If you disagree with any of the levels checked or statements made in this questionnaire, we ask that you do not change any response nor ask the employee to change a response. Rather, please indicate your comments on this page. If you need additional room, please add a page and staple it to this questionnaire. Each section must be reviewed. Failure to review each section thoroughly and to complete this section of the questionnaire will result in a delay in the evaluation process. Thank you for your time and attention to this process.

SECTION	AGREE	DISAGREE	COMMENTS
1.0	<input type="checkbox"/>	<input type="checkbox"/>	
2.0	<input type="checkbox"/>	<input type="checkbox"/>	
3.0	<input type="checkbox"/>	<input type="checkbox"/>	
4.0	<input type="checkbox"/>	<input type="checkbox"/>	
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13.0	<input type="checkbox"/>	<input type="checkbox"/>	
14.0	<input type="checkbox"/>	<input type="checkbox"/>	

Additional Comments:

I certify that I have read and reviewed this questionnaire and that I have noted any additional information or areas of disagreement to the best of my ability.

Supervisor's Signature: _____ Date: _____



Appendix B. Sample MIP

MANAGEMENT ISSUES PAPER®																				
<p>This tool is designed to collect information about specific concerns that you may have related to your organization's current compensation and classification system. The information that you submit will be used to assist MGT of America Consulting, LLC in the overall position evaluation and to make recommendations for updating and improving the current system.</p>																				
<p>Your Name _____ Your Classification Title _____</p>																				
<p>Department Name _____</p>																				
MANAGEMENT ISSUE DETAIL																				
<p>I. OFFICIAL CLASSIFICATION TITLE (JOB TITLE) RELATED TO THE ISSUE: _____</p>																				
<p>II. EMPLOYEES IN CLASS RELATED TO THE ISSUE: <i>List names of class incumbents. Use back of page for additional space if necessary.</i></p> <p>_____</p> <p>_____</p> <p>_____</p>																				
<p>III. DESCRIPTION/RESOLUTION OF THE ISSUE:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;">CHECK ALL THAT APPLY</th> <th style="width: 40%; text-align: center; padding: 5px;">NATURE OF ISSUE</th> <th style="width: 45%; text-align: center; padding: 5px;">RECOMMENDED RESOLUTION</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="padding: 5px;">Recruitment/Retention of qualified employees</td> <td style="padding: 5px;"></td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="padding: 5px;">Current Pay Grade/Salary Range should be revised/updated</td> <td style="padding: 5px;">Recommended New Pay Grade or Salary Range:</td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="padding: 5px;">Classification Title should be revised/updated</td> <td style="padding: 5px;">Recommended New Title:</td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="padding: 5px;">Career Path/Advancement for this Classification</td> <td style="padding: 5px;">Recommended New Series or Advancement Level:</td> </tr> <tr> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> <td style="padding: 5px;">Other (briefly describe)</td> <td style="padding: 5px;"></td> </tr> </tbody> </table>			CHECK ALL THAT APPLY	NATURE OF ISSUE	RECOMMENDED RESOLUTION	<input type="checkbox"/>	Recruitment/Retention of qualified employees		<input type="checkbox"/>	Current Pay Grade/Salary Range should be revised/updated	Recommended New Pay Grade or Salary Range:	<input type="checkbox"/>	Classification Title should be revised/updated	Recommended New Title:	<input type="checkbox"/>	Career Path/Advancement for this Classification	Recommended New Series or Advancement Level:	<input type="checkbox"/>	Other (briefly describe)	
CHECK ALL THAT APPLY	NATURE OF ISSUE	RECOMMENDED RESOLUTION																		
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<input type="checkbox"/>	Classification Title should be revised/updated	Recommended New Title:																		
<input type="checkbox"/>	Career Path/Advancement for this Classification	Recommended New Series or Advancement Level:																		
<input type="checkbox"/>	Other (briefly describe)																			
<p>IV. BACKGROUND OF THE ISSUE: <i>Briefly describe the nature of the issue(s) checked in Part III:</i></p> <p>_____</p> <p>_____</p> <p>_____</p> <p><i>Are other related classifications comparable to this classification in terms of required skill, effort, responsibility, or working conditions? Please list titles and pay grades.</i></p> <p>_____</p> <p>_____</p> <p>_____</p>																				



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Andrew Ramos, Agency Counsel
Item: V-3
Subject: Consider Approving Step Increase to General Manager Salary.

Background

On November 30, 2022, the Board of Directors approved an employment agreement with General Manager Richard Pallante. The employment agreement required the Board to hold an initial performance evaluation of the General Manager, and, if his performance was acceptable at that time, to increase the General Manager's salary to Step 4 on the Agency's Salary Schedule for the General Manager position.

The Board of Directors conducted the initial performance evaluation of the General Manager at the August 16, 2023 Board of Directors meeting. The Board determined that the contract requirements to increase the General Manager's salary to Step 4 had been met. Step 4 on the Agency's Salary Schedule for FY2023-2024, adopted on May 17, 2023, is approximately \$113.08.

Fiscal Impact

Salary increase for the General Manager from Step 3 (\$107.6928) to Step 4 (\$113.0811).

Attachments

None

Recommendation

Approve the step increase to the General Manager's salary Step 4, as required by the General Manager's employment agreement, to become effective in the next regular pay period.

Review Tracking

Submitted By: /s/ Andrew Ramos
Andrew Ramos
Agency Counsel



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-4
Subject: Approval of Updated and New Classification Descriptions.

Background

New classification descriptions, which accurately reflect duties of staff, became effective January 1, 2020. As a continuous effort to maintain the accuracy of the classification descriptions, and due to a recent retirement, there are proposed new classification descriptions, as well as amendments to existing classification descriptions, as follows:

Operations Department Manager – Add language to reflect position serves as acting General Manager, as requested.

Finance and Administrative Department Manager – Add language to reflect position serves as acting General Manager, as requested.

Maintenance Department Manager – Add language to reflect position serves as acting General Manager, as requested.

Information Technology Supervisor – Proposed new position that will oversee Information Technology Specialists and CMMS/GIS Technician.

Electrical & Instrumentation Supervisor – Removes Information Technology, SCADA and Warehouse responsibilities. Add language to reflect possibility of needing to work unusual hours, shifts, standby and callback duty.

Maintenance Supervisor – Add language to reflect possibility of needing to work unusual hours, shifts, standby and callback duty.

Inventory Control Specialist – Changes reporting structure within the Maintenance Department.

CMMS/GIS Technician – Changes reporting structure within the Maintenance Department.

Technical Services Department Manager – Proposed new position/reclassification that will replace/reclassify the Engineering Department Manager and will oversee Engineering and Laboratory.

Senior Engineer – Changes reporting structure from Engineering Department to Technical Services Department. Removes full supervisory responsibility with the intent to possibly allow more than one Senior Engineer in the future. Change to non-exempt and have reviewed during class/comp process. Removed pre-treatment job duty. Changed to 5 years of experience (from 10 years).

Assistant Engineer/Associate Engineer – Changes reporting structure from Engineering Department to Technical Services Department.

Safety Officer – Changes reporting structure from Engineering Department to General Manager Department.

Laboratory Director – Changes reporting structure from Operations Department to Technical Services Department. Added pre-treatment job duty.

Chemist I/II/III – Changes reporting structure from Operations Department to Technical Services Department.

Fiscal Impact

Proposed new positions will have salary and benefit impact.

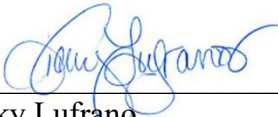
Attachments


Several classification descriptions

Recommendation

Management and staff recommend approval of the updated classification descriptions.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Assistant Engineer/Associate Engineer

Department: Technical Services

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Performs professional and highly technical civil engineering duties including design, drafting, planning, bidding, inspections and implementation of construction projects; prepares special engineering reports; conducts studies; and performs technical work for the plant/pipeline operations and maintenance programs; and provides highly responsible professional support to an assigned supervisor.

DISTINGUISHING CHARACTERISTICS

Assistant Engineer - This is the entry level class in the Engineer series. Positions in this class typically require little directly related work experience. The Assistant Engineer class is distinguished from the Associate level by the performance of less than the full range of duties assigned to the Associate level. Incumbents work under general supervision while learning job tasks, progressing to relatively less direction as procedures and processes of assigned area of responsibility are learned.

Associate Engineer - This is the journey level class in the Engineer series and is distinguished from the Assistant level by the assignment of the full range of duties. Employees at this level receive minimal instruction or assistance and are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the Assistant level once the incumbent meets the qualification standards of the Associate level, demonstrates an ability to perform the full scope of the work, and otherwise meets performance standards.

This class is distinguished from the Senior Engineer in that the latter performs the most difficult and responsible types of duties assigned to classes within this series, including providing lead supervision over personnel and performing complex design, planning, and implementation of projects.

JOB TITLE: Assistant Engineer/Associate Engineer

SUPERVISION RECEIVED AND EXERCISED

Assistant Engineer

Reports directly to, and receives general supervision from the Technical Services Department Manager.

Associate Engineer

Reports directly to, and receives direction from the Technical Services Department Manager.

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.*

- Performs professional and technical civil engineering duties requiring specialized knowledge related to the design and completion of complex engineering and construction assignments.
- Serves as project manager for a variety of capital improvement projects including the conception, feasibility evaluation, design, scheduling, development of Requests for Qualifications and Requests for Proposals, the development and monitoring of project budgets, oversight of outside design consulting firms and management of the construction phase.
- Performs inspections of on-site and off-site projects.
- Researches project design requirements and performs related calculations; conducts plan checks to ensure compliance with Agency and regulatory standards; prepares time and material cost estimates.
- Analyzes, understands, interprets, and communicates to others the correct application of relevant Federal, State, and Local governmental regulations, as well as technical reports, manuals, sketches and related information.
- Develops engineering solutions, designs, plans, specifications and cost estimates for projects and equipment.
- Researches products and vendors; solicits quotes, compares costs and evaluates quality of products.
- Adheres to safety and emergency policies, procedures, rules, regulations and standard operating procedures.
- Participates in the bidding process as assigned, monitors performance and compliance with contracts and agreements.
- Reviews and checks plans and specifications for conformance with design standards, codes and regulations.
- Performs confined space entries to inspect tanks and other spaces.
- Prepares and reviews project status reports, memos, letters, and other correspondence.
- Performs research and conducts technical studies and investigations; prepares reports and presents findings to appropriate staff.
- Performs technical work for the plant/pipeline operations and maintenance programs, as assigned.

JOB TITLE: Assistant Engineer/Associate Engineer

- Prepares for and participates in effective public speaking presentations to a variety of audiences.
- 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

Assistant Engineer

Knowledge of:

- Basic principles and practices of engineering, construction, inspection and design project requirements.
- Basic methods, materials, and techniques used in the design, construction, and maintenance and operation of utilities projects and activities.
- Mathematics used in the engineering field.
- Current developments and trends related to professional engineering.
- Modern office practices, methods and equipment including personal computers, AutoCAD and other specialized civil engineering software applications, 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.
- Safe work practices, policies, rules, regulations methods and procedures as relates to design, engineering, construction and emergency procedures and equipment.
- Principles and practices of customer service.

Ability to:

- Learn to perform professional and highly technical civil engineering duties including design, drafting, planning, bidding, inspections and implementation of construction projects; learn to prepare special engineering reports and studies; and learn to perform technical work for the plant/pipeline operations and maintenance programs.
- Learn to understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; intermittently access, review, and adjust and enter data on documents, reports and files; design engineering plans; learn to conduct surveys of proposed construction sites; learn to analyze, interpret and recommend changes to engineering work plans; manage engineering and construction projects; learn to interpret analytical results and technical and numerical information; learn to observe equipment and conditions and problem solve issues related to area of assignment; remember various processes and requirements; interpret and communicate information.
- Learn the methods and procedures related to wastewater treatment, conveyance systems, plant and pipeline operations, analytical quality control methods and interpretation of data.
- Learn the methods and procedures for securing permits and approvals; Federal, State, and local regulations, laws, codes, ordinances and rules related to construction and civil engineering projects.

JOB TITLE: Assistant Engineer/Associate Engineer

- Understand and carry out oral and written instructions, prioritize workload to meet deadlines; adjust to changing requirements and environments.
- Learn to conduct complex special studies; write, review and revise detailed documents and reports.
- Learn to analyze, understand, interpret, and communicate the correct application of governmental regulations, technical reports, books, manuals, sketches and plans.
- Ensure adherence to relevant safety policies, procedures, rules, regulations and standard operating procedures.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- 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.
- Function in confined spaces and/or hazardous environment.
- 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:

None.

Education:

Equivalent to a Bachelor's degree from an ABET accredited college or university with major course work in civil engineering or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession of a valid Certificate of Registration as an Engineer-In-Training issued by the California Department of Consumer Affairs Board for Professional Engineers, Land Surveyors, and Geologists.

Possession of, or ability to obtain a confined space certification within six months of appointment.

JOB TITLE: Assistant Engineer/Associate Engineer

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

Associate Engineer

In addition to the qualifications for the Assistant Engineer:

Knowledge of:

- Principles and practices of professional civil engineering, construction, inspection and design project requirements.
- Methods and procedures related to wastewater treatment, conveyance systems, plant and pipeline operations, analytical quality control methods and interpretation of data.
- Methods and procedures for securing permits and approvals; Federal, State, and local regulations, laws, codes, ordinances and rules related to construction and engineering projects.

Ability to:

- Perform professional and highly technical civil engineering duties including design, drafting, planning, bidding, inspections and implementation of construction projects; prepares special engineering reports and studies; and performs technical work for the plant/pipeline operations and maintenance programs.
- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; intermittently access, review, and adjust and enter data on documents, reports and files; design civil engineering plans; conduct surveys of proposed construction sites; analyze, interpret and recommend changes to engineering work plans; manage engineering and construction projects; interpret analytical results and technical and numerical information; explain processes to others; observe equipment and conditions and problem solve issues related to area of assignment; remember various processes and requirements; interpret and communicate information.
- Conduct complex special studies; write, review and revise detailed documents and reports.
- Analyze, understand, interpret, and communicate the correct application of governmental regulations, technical reports, books, manuals, sketches and plans.

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: Assistant Engineer/Associate Engineer

Experience:

Two years of responsible experience similar to an Assistant Engineer with T-TSA.

Education:

Equivalent to a Bachelor's degree from an ABET accredited college or university with major course work in civil engineering or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession of a valid Certificate of Registration as a Licensed Professional Engineer in Civil Engineering issued by the California Department of Consumer Affairs Board for Professional Engineers, Land Surveyors, and Geologists.

Possession, or ability to obtain confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS (for Assistant and Associate Engineer)

Work effectively for long periods of time at a desk, table, counter; travel to conduct off-site inspections; intermittently move, traverse and position self while performing work activities; ascend and descend stairs, ladders or step stools to inspect or reach equipment or other items and to access areas out of normal reach; manipulate, operate, activate and adjust equipment and tools; position self to adjust office and field equipment or to access low or high items; discern hazardous warning signs and discern and respond to announcements and alarms; maintain airtight seal with self-contained breathing apparatus and air purifying respirator; and move or transport weight of 50 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR). **WORKING/ENVIRONMENTAL CONDITIONS (for Assistant and Associate Engineer)**

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. This position also works outside with exposure to all weather conditions and plant noise while conducting inspections and field work. Possible exposure to chemicals (dust, gases, liquids, solids, fumes), odors and noise.

JOB TITLE: Assistant Engineer/Associate Engineer

DRAFT

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Chemist I/II/III

Department: Technical Services

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Performs technical and professional laboratory duties including testing, analysis, examination, collection and processing of water, wastewater and other environmental samples; and provides support to the Laboratory Director.

DISTINGUISHING CHARACTERISTICS

Chemist I - This is the entry level class in the Chemist series. Positions in this class typically require little directly related work experience. The Chemist I class is distinguished from the II level by the performance of less than the full range of duties assigned to the II level. Incumbents work under close supervision while learning job tasks, progressing to relatively less direction as procedures and processes of assigned area of responsibility are learned.

Chemist II - This is the second level class in the Chemist series and is distinguished from the I level by the assignment of the full range of duties. Employees at this level receive relatively less instruction or assistance and are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level once the incumbent meets the qualification standards of the II level, demonstrates an ability to perform the full scope of the work, and otherwise meets performance standards.

Chemist III - This is the full journey level in the Chemist series. It is distinguished from the Chemist II by the ability to perform the full range of duties assigned as well as possession of a Laboratory Analyst III certification. Positions in this class are flexibly staffed and are normally filled by advancement from the II level once the incumbent meets the qualification standards of the III level, demonstrates an ability to perform the full scope of the work, and otherwise meets performance standards.

SUPERVISION RECEIVED AND EXERCISED

Chemist I

Reports directly to, and receives general supervision from the Laboratory Director.

Chemist II

Reports directly to, and receives direction from the Laboratory Director.

JOB TITLE: Chemist I/II/III

Chemist III

Reports directly to, and receives direction from the Laboratory Director.

EXAMPLES OF DUTIES (for Chemist I/II/III): *the duties specified below are representative of the range of duties assigned to this class and are not intended to be an inclusive list.*

- Collects field and composite samples and data and transports according to prescribed protocols; performs field sampling at off-site locations.
- Performs a variety of routine and special project laboratory tests to assist related to the plant control and environmental monitoring programs for the wastewater treatment plant and contracted services to other agencies and clients.
- Follows Environmental Laboratory Accreditation Program (ELAP) requirements to produce verifiable data to be reported to the Laboratory Director and the Water Quality Control Board and other entities, as required.
- Collects and processes various samples, following prescribed procedures; prepares media and processes in incubator.
- Performs various chemical and biological tests and maintains records of results and performs quality control processes.
- Receives samples from clients and other local agencies; verifies and maintains chain of custody; documents and logs samples; prepares invoices; and processes samples.
- Adheres to safety program regarding hazardous waste handling and follows all other safety requirements and protocols.
- Maintains accurate detailed records and files; produces graphs; enters and reviews data; assures results meets or exceed quality assurance criteria; prepares and enters various data into documents, reports and logs.
- Sets up, calibrates and operates a variety of laboratory equipment and instrumentation; performs troubleshooting and maintenance of laboratory equipment and instruments.
- Recognizes problems that may occur in analytical procedures and troubleshoots known problems or confers with other to identify possible problems affecting results.
- Maintains and cleans laboratory equipment; sanitizes laboratory tools and equipment; washes glassware and other items following prescribed protocols.
- Assists in the development of Standard Operating Procedures.
- Performs river sampling and biological organism identification for compliance with agency monitoring and reporting programs.
- Works on special projects, as assigned.
- 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.
- At the Chemist III level, incumbents may serve in absence of Laboratory Director for regulatory reporting purposes.

JOB TITLE: Chemist I/II/III

- Performs related duties as assigned.

QUALIFICATIONS

Chemist I

Knowledge of:

- Basic methods and procedures related to the preparation and standardization of chemical solutions, laboratory instrumentation and analytical quality control, and biology and chemistry.
- Basic principles of chemistry, biology and microbiology as pertains to laboratory testing and analysis.
- Basic principles and practices of research, analysis, and laboratory processes and equipment used.
- 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.
- Safe work practices.
- Principles and practices of customer service.

Ability to:

- Learn to collect field and composite samples and data and transport according to prescribed protocols.
- Learn to perform a variety of routine and special project laboratory tests related to plant control and environmental monitoring programs for the wastewater treatment plant and contracted services to other agencies and clients.
- Learn to safely operate a snowmobile, ATV, or vehicle with chains installed, in inclement weather conditions.
- Learn all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; learn safety rules and how to identify hazards; intermittently locate, analyze, detect and diagnose problem equipment; learn to problem solve related to area of assignment; remember various processes and requirements and how to operate equipment; intermittently access, review and interpret and adjust or enter data on various documents and records and interpret and communicate technical and numerical information.
- Learn to perform standard laboratory tasks including using instrumentation, running calibrations, weighing, measuring, making standards, analyzing and interpreting reports and results.
- Perform standard mathematical, statistical, geometric and algebraic calculations.
- Understand and carry out oral and written instructions, and prioritize workload to meet deadlines.

JOB TITLE: Chemist I/II/III

- 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:

One year of laboratory experience desirable.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in biology, microbiology, chemistry, environmental science or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession of a CWEA Grade I Laboratory Analyst Certificate is required within four qualifying test cycles of appointment (approximately 12 months).

Chemist II

In addition to the qualifications for the Chemist I:

Knowledge of:

- Methods and procedures related to wastewater treatment.
- Methods for the preparation and standardization of chemical solutions, laboratory instrumentation and analytical quality control, and aquatic biology and chemistry.
- Principles of chemistry, biology and microbiology as pertains to laboratory testing and analysis.

JOB TITLE: Chemist I/II/III

- Principles and practices of biological and physical testing and analyses of water and wastewater including proper sampling procedures and EPA approved methods as dictated in Standard Methods.
- Principles and practices of research, analysis and laboratory functions and laboratory equipment used for a public utility water and wastewater quality control agency.

Ability to:

- Collect field and composite samples and data and transports according to prescribed protocols.
- On an ongoing basis know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; know and observe safety rules and identify hazards; intermittently locate, analyze, detect and diagnose problem equipment and determine solutions; problem solve issues related to area of assignment; remember various processes and requirements and how to operate equipment; intermittently access, review, and interpret and adjust or enter data on work orders, reports and other documents; identify, interpret and communicate technical and numerical information.
- Perform a variety of routine and special project laboratory tests related to plant control and environmental monitoring programs for the wastewater treatment plant and contracted services to other agencies and clients.
- Safely operate a snowmobile, ATV, or vehicle with chains installed, in inclement weather conditions.
- Perform analysis of laboratory tests including using instrumentation, running calibrations, weighing, measuring, making standards and to analyze and interpret reports and results.
- Perform mathematical, statistical, geometric and algebraic calculations common to water quality control laboratory analysis.

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:

Two years of responsible experience similar to Chemist I with T-TSA.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in biology, microbiology, chemistry, environmental science or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

JOB TITLE: Chemist I/II/III

Possession of a CWEA Grade II Laboratory Analyst Certificate is required at time of appointment for internal candidate; or within four qualifying test cycles of appointment (approximately 12 months) upon meeting testing eligibility requirements for external candidate.

Chemist III

In addition to the qualifications for the Chemist II:

Knowledge of:

- Advanced methods and procedures related to wastewater treatment, of the preparation and standardization of chemical solutions, laboratory instrumentation and analytical quality control, and aquatic biology and chemistry.
- Advanced principles and practices of research, analysis and laboratory functions and laboratory equipment used for a public utility water and wastewater quality control agency.
- Advanced methods and procedures related to biological organism identification.
- ELAP certification process for environmental laboratories and other regulatory requirements.
- Methods of instrument troubleshooting, calibration and maintenance of laboratory equipment.

Ability to:

- Perform the most complex duties related to the performance and analysis of laboratory tests related to the plant control and environmental monitoring programs for the wastewater treatment plant and contracted services to other agencies and clients.
- Perform troubleshooting, calibration and maintenance of laboratory instruments.
- Serve as acting Laboratory Director in Director's temporary absence to comply with regulatory reporting purposes.
- Assist with the training of new staff.

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:

Two years of responsible experience similar to Chemist II with T-TSA.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major coursework in biology, microbiology, chemistry, environmental science or a related field.

JOB TITLE: Chemist I/II/III

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession of a CWEA Grade III Laboratory Analyst Certificate is required at time of appointment for internal candidate; or within four qualifying test cycles of appointment (approximately 12 months) upon meeting testing eligibility requirements for external candidate.

PHYSICAL REQUIREMENTS (for Chemist I/II/III)

Work effectively at desk, laboratory station, and in meetings for long periods of time; intermittently move, traverse and position self while performing duties in the field, laboratory or office; access equipment surrounding desk or in laboratory; activate, use and operate a computer and other office equipment and laboratory equipment; discern color-based test results and organisms through a microscope; use telephone; communicate through written means; and move or transport weight of 25 pounds or less.

WORKING/ENVIRONMENTAL CONDITIONS (for Chemist I/II/III)

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. In addition, this position also works outside with exposure to all weather conditions during, e.g., sampling. Laboratory is open 7 days per week requiring weekend work.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: CMMS-GIS Technician

Department: Maintenance

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Performs a variety of technical duties in the development, implementation and maintenance of the Agency's Computerized Maintenance Management System (CMMS) and Geographic Information System (GIS) for the management of assets and work operations.

DISTINGUISHING CHARACTERISTICS

Employees within this journey-level class perform the full range of duties as assigned including maintaining, implementing and utilizing CMMS and GIS. Employees at this level receive minimal instruction or assistance, and are fully aware of the operating procedures and policies of the work unit.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general supervision from the Information Technology Supervisor.

EXAMPLES OF ESSENTIAL 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.*

- Performs technical duties involving the maintenance and implementation of the Agency's CMMS; coordinates updates and revisions to the CMMS.
- Coordinates with vendors, consultants, and internal departments to gather asset information and develops a comprehensive database as the foundation for the CMMS.
- Ensures the proper creation of new asset entries and modifies asset characteristics.
- Participates in the development of procedures to collect and maintain data records, including assignment of asset codes, asset data catalogs, and population of life cycle costs, timing and criticalities.
- Reviews Work Orders and Service Requests to ensure quality of work flow and provides necessary reviews, comments, training and/or corrections to situations as needed; creates and maintains employee accounts in CMMS.
- Works with internal departments to incorporate preventative and recurring maintenance activities into the CMMS.
- Guides the development of tailored and standardized reporting structures within the CMMS program as needed to provide quantifiable performance metrics and other related statistics.
- Provides daily internal customer service and long-term guidance to CMMS users in the operation and capabilities of the program.
- Participates in the development of maintenance management and control policies and procedures.

CLASS TITLE: CMMS-GIS Technician

- Assists in the development of protocols for the standardization of data entry.
- Supports the GIS program by incorporating new data into existing map layers, making data corrections, performing quality control and developing and maintaining associated base map control.
- Prepares updates to facility maps and associated asset data using ESRI software as necessary to include as-built information.
- Assists staff in various departments by running data queries, performing data analysis, updating data and maps, and providing general mapping expertise.
- Assists with the development of CMMS and GIS procedures and distributes CMMS and GIS data to end users.
- Ensures the integrity of data structures and hard files.
- Generates reports, analyzes equipment records and asset records, and similar information for accuracy and completeness.
- Develops quality control procedures to ensure consistency.
- 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 of asset processes and data flow.
- CMMS software and hardware systems including implementation and maintenance.
- Basic geographic information system (GIS) concepts, principles, and analytical techniques, including computerized mapping and attribute-data conversion, manipulation and analysis.
- Principles and practices of relational database design and development.
- Demonstrated understanding of CMMS and GIS system information and data security.
- SQL query fundamentals and report building.
- KPI and dashboarding principles.
- Reliability Centered Maintenance and/or Predictive Maintenance concepts.
- 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.
- Safe work practices.
- Principles and practices of customer service.

CLASS TITLE: CMMS-GIS Technician

Ability to:

- Coordinate the collection of capital asset information; develop and employ methods that ensure accurate data collection.
- Assist users in understanding the development, implementation, and maintenance of the CMMS for managing T-TSA assets.
- Utilize the CMMS to capture asset data to help streamline capital planning, track condition data, preventative maintenance schedules, and maintenance costs.
- Train various user groups in the proper use of the CMMS.
- Develop recommendations for key problem areas and implement and/or monitor changes.
- Prepare clear and concise reports, tables, schedules, summaries, and other materials in statistical and narrative form.
- Understand the operations of T-TSA and collect, interpret and integrate relevant data from multiple sources.
- 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:

Two years of responsible experience in the maintenance and implementation of an asset management system. Administrator-level within the asset management system is highly desirable. Crystal Reports experience is highly desirable.

Education:

Equivalent to an Associate's degree from an accredited college or university with major course work in computer science, information technology, GIS, or a related field.

CLASS TITLE: CMMS-GIS Technician

SPECIAL QUALIFICATIONS

License and Certificate:

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

PHYSICAL REQUIREMENTS

Work effectively for long periods of time at a desk, table, counter; intermittently move, traverse and position self while performing work activities; ascend and descend stairs, ladders or step stools to inspect or reach equipment or other items and to access areas out of normal reach; manipulate, operate, activate and adjust equipment and tools; position self to adjust office and field equipment or to access low or high items; discern hazard warning signs, and discern and respond to announcements and alarms, move or transport weight of 25 pounds or less.

WORKING/ENVIRONMENTAL CONDITIONS

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. In addition, this position is exposed to all weather conditions while conducting field work.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Electrical and Instrumentation Supervisor

Department: Maintenance

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and supervises the installation, operation, maintenance and repair of a wide variety of electrical, and instrumentation equipment used in wastewater treatment facility operations within the Maintenance Department; and performs a variety of technical tasks relative to assigned area of responsibility.

DISTINGUISHING CHARACTERISTICS

The Electrical and Instrumentation Supervisor position performs full supervisory responsibilities including planning, assigning and evaluating the work of subordinates.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general direction from the Maintenance Manager. Exercises direct supervision over assigned technical staff.

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 and implements goals and objectives related to assigned section; establishes schedules and methods for the installation, operation, maintenance and repair of a wide variety of electrical and instrumentation equipment; implements policies and procedures.
- Plans, prioritizes, assigns, supervises, reviews and evaluates the work of staff involved in electrical and instrumentation installations, maintenance and repair.
- Evaluates operations and activities; recommends improvements and modifications; prepares various reports on operations and activities.
- Assists Maintenance Department Manager in developing and administering section budget; prepares cost estimates for budget recommendations; submits justifications for equipment, materials and supplies; monitors and controls expenditures.
- Recommends to Maintenance Department Manager the selection of staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures; evaluates employee performance; drafts and conducts performance evaluations.
- Assesses, schedules, and assigns predictive and preventive maintenance tasks; troubleshoots electrical and instrumentation equipment and systems; estimates time, cost, labor and material needs, and orders necessary equipment and materials.
- Inspects locations where work is being performed, both on-site and off-site; ensures conformity with repair requisitions, submittals, plans, diagrams and specifications; determines special

JOB TITLE: Electrical and Instrumentation Supervisor

equipment needs and assesses and identifies solutions to problems; accurately diagnoses electronic, electromechanical and instrumentation malfunctions.

- Prepares bid specifications and requisitions; assists in the preparation of plans; reviews bid documents to ensure accuracy.
- Performs confined space entries to operate and maintain electrical and instrumentation equipment, if needed.
- Works collaboratively with the Safety Compliance Coordinator to identify hazards and ensure safe work procedures and processes are in place and followed.
- Coordinates instrumentation and electrical work with other Agency departments and other entities as needed; and assists staff with implementing changes.
- Operates a forklift to transport, load and unload materials, supplies and equipment, as needed.
- Answers questions and provides information to the public; investigates complaints and recommends corrective action as necessary to resolve complaints.
- Represents the Agency with dignity, integrity, and the spirit of cooperation in all relations with staff and the public.
- May be assigned to temporarily assume the duties of the Maintenance Manager during their absence.
- 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 electrical and instrumentation equipment and their operation.
- Methods for the design, preparation and review of plans and specifications for installation, maintenance, operation, testing and repair of electrical and instrumentation equipment and processes used for a wastewater treatment facility.
- Methods and procedures for instrumentation communications systems including signaling, analog, digital and fieldbus and related technologies used for a wastewater treatment facility.
- Equipment, tools and materials used in the installation, operation, maintenance and repair of a wide variety of recording and metering devices, control apparatus, radio and cellular telemetering equipment, recording and data logging devices, communication systems, variable frequency drives and other electrical and instrumentation equipment used in the wastewater treatment facility operations.
- Methods and procedures for diagnosing industrial electrical, electronic, electromechanical, and instrumentation malfunctions.
- Methods and procedures related to asset management.
- Methods and procedures of competitive bidding processes including how to review and prepare accurate equipment plans and specifications.
- Principles and practices of supervision, training and evaluating performance.
- Principles and practices of budget monitoring.
- Principles and practices of safety management.

JOB TITLE: Electrical and Instrumentation Supervisor

- Pertinent local, State and Federal laws, ordinances and rules including NFPA 70E standards for electrical workplace safety.
- Modern office practices, methods, and computer equipment including relevant software programs and 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.
- Safe work practices.
- May be required to work unusual hours, shifts, and be available for standby and callback duty.
- Principles and practices of customer service.

Ability to:

- Organize, implement, and direct the installation, operation, maintenance and repair of a wide variety of electrical systems, recording and metering devices, control apparatus, radio and cellular telemetering equipment, recording and data logging devices, communication systems, variable frequency drives and other electrical and instrumentation equipment used in the wastewater treatment facility operations.
- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; know and observe safety rules and identify hazards; intermittently locate, analyze, detect and diagnose problem equipment and determine solutions; train and explain processes to others; when so assigned, observe performance and provide input into review and evaluation of the work of others; problem solve issues related to area of assignment; remember various processes and requirements and how to operate equipment; intermittently access, review, and interpret and adjust or enter data on work orders, reports and other documents; identify, interpret and communicate technical and numerical information.
- Assist in the development and monitoring of an assigned program budget.
- Interpret and explain pertinent Agency and department policies and procedures.
- Diagnose electrical, electromechanical and instrumentation malfunctions.
- Interpret, understand and explain instrumentation submittals, drawings, sketches, plans and specifications.
- Accurately estimate time, labor and materials for proposed work.
- Assist in the development and monitoring of an assigned program budget.
- Develop and recommend policies and procedures related to assigned operations.
- 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.

JOB TITLE: Electrical and Instrumentation Supervisor

- Use safety precautions related to all work performed including that which occurs in hazardous environments such as confined space.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- Function in confined spaces and/or hazardous environment.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Supervise, train and evaluate performance of assigned staff.
- 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:

Five years of increasingly responsible journey level experience in the installation, maintenance and repair of electrical and instrumentation equipment within a wastewater treatment facility; and including one year providing technical and/or functional supervision over assigned personnel.

Education:

Equivalent to the completion of the twelfth grade supplemented by college or trade school course work in engineering, electrical, instrumentation and/or control systems or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

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

Possession of a CWEA Electrical Instrumentation Technology Grade IV Certification is required within four qualifying test cycles (approximately 12 months) upon meeting testing eligibility requirements.

Possession of, or ability to obtain a forklift certification within six months of appointment.

Possession of, or ability to obtain a confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

JOB TITLE: Electrical and Instrumentation Supervisor

PHYSICAL REQUIREMENTS

Position self and intermittently move so as to access, maintain, clean, repair and/or install equipment; intermittently move, traverse and position self around the office, shop or job site while performing work activities and to reach needed items; Work effectively for long periods of time at a desk, table, counter, confined space, in a shop, or while driving vehicle or operating equipment; position self to adjust equipment, use tools to review work of others or to access low or high items; ascend and descend stairs, ladders or step stools to reach equipment or other items and to access areas out of reach; manipulate, operate, activate and adjust equipment and tools; and move or transport weight of 75 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR).

WORKING/ENVIRONMENTAL CONDITIONS

Work is performed in a plant environment subject to typical plant noise and environment conditions. Many duties expose the incumbent to outdoor conditions and exposure to all weather conditions, along with possible exposure to chemicals (dust, gases, liquids, solids, fumes) odors and noise.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Finance and Administrative Department Manager

Department: Administrative Services

FLSA Status: EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and reviews the activities and operations of the Administrative Department including overseeing: accounting, and customer service (billing), purchasing, budget and other administrative functions; coordinates assigned activities with other departments and outside agencies; and provides highly responsible and complex administrative support to the General Manager.

DISTINGUISHING CHARACTERISTICS

The Administrative Department Manager duties are administrative/managerial and highly complex in nature, involving highly technical functions. The incumbent has broad management authority for the day-to-day operations of the Administrative Department, as well as functional authority/responsibility for overseeing financial affairs, internal controls, financial systems, and numerous financial and administrative projects.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives administrative direction from the General Manager. Responsibilities include broad direct management authority over a large and diverse group of supervisory, professional, technical, and support positions in the Administrative Department.

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 department goals and objectives; recommends and administers policies and procedures.
- Coordinates department activities with those of other departments and outside agencies and organizations; prepares and presents staff reports and other necessary correspondence.
- Manages all activities related to the Agency's general accounting function, including the maintenance of the accounting system, general ledgers, Agency-wide feasibility studies, cash receipts function, general and special project budgeting, fixed assets, payroll, account analysis, and preparing various ad hoc reports.

JOB TITLE: Finance and Administrative Department Manager

- Manages the reconciliation of a variety of funds, ledgers, reports, and accounting records; examines accounting transactions to ensure accuracy; approves journal vouchers to post transactions to accounting records; performs month-end, fiscal year-end, and calendar year-end accounting system processing.
- Coordinates, supervises and prepares the Agency's annual financial budget; directs the forecast of additional funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments as needed.
- Assists with other departments to forecast and prepare annual financial budgets.
- Ensures that all financial records are properly accounted for and in compliance with Generally Accepted Accounting Principles (GAAP).
- Manages, directs and monitors accounting, customer service (billing), purchasing, budget and other finance and administrative functions; oversees activities including accounting, budget, long-term financing, investments, budget projections, internal/external audits, cash management, customer service programs, and purchasing.
- Directs, oversees and participates in the development of the department's work plan; assigns work activities, projects and programs; monitors workflow; reviews and evaluates work products, methods and procedures.
- Secures and manages the services of contractors and consultants in the performance of administration studies and projects; prepares and administers administration contracts and purchase agreements.
- Selects, trains, motivates and evaluates performance of 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 department.
- Provides support to the Human Resources Administrator in the administration of employee benefits programs including health, retirement, workers' compensation, and deferred compensation as needed.
- Obtains insurances for the Agency including for vehicles, pooled liability, public entity property and Board Bonds and others as needed.
- Represents the department to outside groups and organizations; participates in outside community and professional groups and committees; makes presentations; 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.
- Serves as acting General Manager, as requested.
- Performs related duties as assigned.

JOB TITLE: Finance and Administrative Department Manager

QUALIFICATIONS

Knowledge of:

- Principles and practices of office administration including accounting, auditing and methods used in governmental accounting.
- Principles and practices of revenue and expense reporting.
- Principles and practices of safety and emergency procedures.
- 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 customer service.

Ability to:

- Plan, direct and control the administration and operations of the Administrative Department
- 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 department related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer department budgets.
- Develop and implement department policies and procedures.
- Supervise, train and evaluate assigned personnel.
- Maintain accurate records and files.
- Organize, manage, review and monitor a variety of projects.
- Gain cooperation among staff and management team through discussion and persuasion.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals. Interpret and apply Agency and department policies, procedures, rules and regulations.

JOB TITLE: Finance and Administrative Department Manager

- 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:

Eight years of supervisory or higher-level experience that involved professional public accounting and financial analysis; including two years of administrative and management responsibility.

Education:

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

SPECIAL QUALIFICATIONS

License and Certificate:

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

PHYSICAL REQUIREMENTS

Work effectively 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.

JOB TITLE: Finance and Administrative Department Manager

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 regular business hours, as well as occasional weekend work and the ability to travel.

DRAFT

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Information Technology Supervisor

Department: Maintenance

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and supervises the installation, operation, maintenance and repair of SCADA, Information Technology, and GIS/CMMS, including development and maintenance of hardware and software systems that allow for automated operations of the Agency and its wastewater treatment plant; maintains Agency computer security; coordinates assigned activities with other departments and outside agencies; and performs a variety of technical tasks relative to assigned area of responsibility.

DISTINGUISHING CHARACTERISTICS

The Information Technology Supervisor position performs full supervisory responsibilities including planning, assigning and evaluating the work of subordinates.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general direction from the Maintenance Manager. Exercises direct supervision over assigned technical staff.

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 and implements goals and objectives related to assigned section; establishes schedules and methods for the installation, operation, maintenance and repair of a wide variety of SCADA, Information Technology, and GIS/CMMS equipment; develops and implements policies and procedures.
- Plans, prioritizes, assigns, supervises, reviews and evaluates the work of staff involved in SCADA, Information Technology, and GIS/CMMS installations, maintenance and repair.
- Evaluates operations and activities; recommends improvements and modifications; prepares various reports on operations and activities.
- Assists Maintenance Department Manager in developing and administering section budget; prepares cost estimates for budget recommendations; submits justifications for equipment, materials and supplies; monitors and controls expenditures.
- Recommends to Maintenance Department Manager the selection of staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures; evaluates employee performance; drafts and conducts performance evaluations.

JOB TITLE: Information Technology Supervisor

- Assesses, schedules, and assigns tasks; troubleshoots SCADA, Information Technology, and GIS/CMMS equipment and systems; estimates time, cost, labor and material needs, and orders necessary equipment and materials.
- Inspects locations where work is being performed, both on-site and off-site; ensures conformity with repair requisitions, submittals, plans, diagrams and specifications; determines special equipment needs and assesses and identifies solutions to problems; accurately diagnoses SCADA, Information Technology, and GIS/CMMS malfunctions.
- Prepares bid specifications and requisitions; assists in the preparation of plans; reviews bid documents to ensure accuracy.
- Performs confined space entries to operate and maintain SCADA, Information Technology, GIS/CMMS equipment, if needed.
- Works collaboratively with the Safety Compliance Coordinator to identify hazards and ensure safe work procedures and processes are in place and followed.
- Coordinates SCADA, Information Technology, and GIS/CMMS work with other Agency departments and other entities as needed; and assists staff with implementing changes.
- Answers questions and provides information to the public; investigates complaints and recommends corrective action as necessary to resolve complaints.
- Represents the Agency with dignity, integrity, and the spirit of cooperation in all relations with staff and the public.
- May be assigned to temporally assume the duties of the Maintenance Manager during their absence.
- Builds and maintains positive working relationships with co-workers, other Agency employees and the public using principles of good customer service.
- May be required to work unusual hours, shifts, and be available for standby and callback duty.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of programming in several computer and automation languages such as JAVA, Python, Javascript, HTML, Programming Frameworks, Ladder Logic, Statement List, etc.
- Principles and practices of system integration including SCADA, HMI, Industrial Communications Protocols, electrical signaling, and industrial equipment and operations common to industry standards for an advanced wastewater treatment plant.
- Principles and practices of SCADA, Information Technology, and GIS/CMMS equipment and their operation.
- Methods for the design, preparation and review of plans and specifications for installation, maintenance, operation, testing and repair of SCADA, Information Technology, and GIS/CMMS equipment and processes used for a wastewater treatment facility.
- Methods and procedures for SCADA, Information Technology, and GIS/CMMS systems including signaling, analog, digital and fieldbus and related technologies used for a wastewater treatment facility.

JOB TITLE: Information Technology Supervisor

- Equipment, tools and materials used in the installation, operation, maintenance and repair of a wide variety of recording and metering devices, control apparatus, radio and cellular telemetering equipment, recording and data logging devices, communication systems, variable frequency drives and other electrical and instrumentation equipment used in the wastewater treatment facility operations.
- Methods for building, troubleshooting and maintaining communications systems.
- Methods and procedures for work order management and Computerized Maintenance Management Systems (CMMS).
- Methods and procedures of competitive bidding processes including how to review and prepare accurate equipment plans and specifications.
- Principles and practices of supervision, training and evaluating performance.
- Principles and practices of budget monitoring.
- Principles and practices of safety management.
- Modern office practices, methods, and computer equipment including relevant software programs and 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.
- Safe work practices.
- May be required to work unusual hours, shifts, and be available for standby and callback duty.
- Principles and practices of customer service.

Ability to:

- Organize, implement, and direct the installation, operation, maintenance and repair of the administration and operations of the Information Technology Department.
- On an ongoing 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 department related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Assist in developing software and hardware solutions for a variety of Agency needs.
- Assist in the development and monitoring of an assigned program budget.
- Troubleshoot, repair and retool software and hardware.
- Read and interpret maps, schematics and electrical drawings.
- Interpret and explain pertinent Agency and department policies and procedures.
- Diagnose SCADA, Information Technology, and GIS/CMMS malfunctions.
- Interpret, understand and explain instrumentation submittals, drawings, sketches, plans and specifications.
- Accurately estimate time, labor and materials for proposed work.
- 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.

JOB TITLE: Information Technology Supervisor

- 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.
- Use safety precautions related to all work performed including that which occurs in hazardous environments such as confined space.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- Function in confined spaces and/or hazardous environment.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Supervise, train and evaluate performance of assigned staff.
- 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:

Five years of increasingly responsible experience in one or more of the following areas: systems analysis, software development, computer and/or PLC programming, SCADA systems, database administration, systems programming, cloud-based computing services, IT security, geographic information systems, personal computer hardware installation and repair, software installation and customization, etc.; and including one year providing technical and/or functional supervision over assigned personnel.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in computer science, information technology, business 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 at time of appointment.

Ability to obtain a confined space certificate within six months of appointment.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

JOB TITLE: Information Technology Supervisor

PHYSICAL REQUIREMENTS

Work effectively for long periods of time at a desk, table, counter or while driving; intermittently move, traverse and position self while performing work activities; ascend and descend stairs, ladders or step stools to inspect or reach equipment or other items and to access areas out of normal reach; manipulate, operate, activate and adjust equipment and tools; position self to adjust office and field equipment or to access low or high items; discern hazard warning signs, and discern and respond to announcements and alarms, move or transport weight of 25 pounds or less.

WORKING/ENVIRONMENTAL CONDITIONS

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. In addition, this position is exposed to all weather conditions while conducting field work.

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TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Inventory Control Specialist

Department: Maintenance

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Performs a variety of responsible duties related to the receipt, inspection, issuance, and surplus of supplies and materials; prepares items for shipment; and performs data entry for inventory and tracking purposes.

DISTINGUISHING CHARACTERISTICS

Employees within this journey-level class perform the full range of duties as assigned including the receipt and processing of inventory. Employees at this level receive only occasional instruction or assistance, and are fully aware of the operating procedures and policies of the work unit.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general supervision from the Maintenance Department Manager.

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.*

- Receives, unpacks, counts, and inspects materials to ensure accurate quantity and quality; marks material with appropriate stock numbers; places materials in designated location; and issues material and equipment to Agency personnel.
- Receives, enters, and issues a variety of supplies and materials; researches unmarked items for issuance to correct department.
- Inspects items and notifies end user if damaged and prepares appropriate documentation.
- Participates in the Agency's surplus activities; recycles scrap materials.
- Participates in performing physical inventories as necessary.
- Performs snow removal, janitorial duties, general clean-up, and routine maintenance on Agency property as directed.
- Operates a forklift and/or overhead hoist to relocate supplies or equipment.
- Assists other personnel as may be required.
- Prepares items for shipping and coordinates with outside freight companies.
- Loads, unloads and delivers items to various Agency facilities.
- 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.

CLASS TITLE: Inventory Control Specialist

- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of modern warehouse activities including the receipt, inspection, documentation and issuance of supplies and materials.
- Equipment, tools and materials used in the operation of a warehouse.
- Techniques used in locating parts and materials.
- Basic accounting and record-keeping practices.
- Warehouse and inventory databases and software.
- Supplies and materials commonly used by Agency departments.
- 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.
- Safe work practices.
- Principles and practices of customer service.

Ability to:

- Perform warehouse activities including the receipt, inspection, and issuance of supplies and materials.
- Maintain accurate inventory, shipping, receiving and distribution records.
- Ensure all items in the warehouse are appropriately received and stored.
- Identify and interpret technical specifications related to specific parts and materials.
- On a continuous basis, know and understand warehouse and inventory functions and observe safety rules; intermittently review documents related to department operations; observe, identify and problem solve procedural issues.
- Safely operate equipment including forklifts and pallet jacks.
- 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.

CLASS TITLE: Inventory Control Specialist

- 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:

Two years of general warehouse experience that included the receipt of supplies and materials.

Education:

Equivalent to the completion of the twelfth grade.

SPECIAL QUALIFICATIONS

License and Certificate:

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

Possession of, or ability to obtain a forklift certification within six months of appointment.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS

Position self and intermittently move so as to access, maintain inventory of supplies and materials; intermittently move, traverse and position self around the office, shop or job site while performing work activities and to reach needed items; work effectively at a desk, table, counter, or while driving vehicle; ascend and descend ladders or step stools to reach equipment or other items and to access areas out of reach; and move or transport weight of 50 pounds or less.

WORKING/ENVIRONMENTAL CONDITIONS

Work is primarily performed in a warehouse and plant environment subject to typical warehouse and plant noise and environment conditions. Many duties expose the incumbent to outdoor conditions and to all weather conditions. Possible exposure to chemicals (dust, gases, liquids, solids, fumes) odors and noise.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Laboratory Director

Department: Technical Services

FLSA Status: EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and supervises Laboratory operations within the Technical Services Department, including maintaining accreditation and completing and submitting a variety of regulatory reports; and provides highly responsible and complex administrative support to the Technical Services Department Manager.

DISTINGUISHING CHARACTERISTICS

The Laboratory Director performs full supervisory responsibilities including planning, assigning and evaluating the work of subordinates. In addition, this position is responsible for overseeing the performance, recording and quality assurance of laboratory testing.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general direction from the Operations Department Manager. Exercises direct supervision over assigned personnel.

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 and implements goals and objectives related to assigned section; establishes schedules and methods for performance of laboratory testing; implements policies and procedures.
- Plans, prioritizes, assigns, supervises and reviews the work of laboratory staff; assumes the role of assigned staff, as needed.
- Evaluates operations and activities of assigned section; recommends improvements and modifications; prepares various reports on operations and activities.
- Assists the Operations Department Manager in developing and administering section budget; prepares cost estimates for budget recommendations; submits justifications for staffing and equipment, materials and supplies; monitors and controls expenditures.
- Recommends to the Operations Department Manager the selection of staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures; evaluates employee performance; drafts and conducts performance evaluations.

JOB TITLE: Laboratory Director

- Develops, revises and updates standard operating procedures (SOPs) and quality assurance program (including manual) per Environmental Laboratory Accreditation Program (ELAP) standards; ensures all requirements are met; reviews and approves data for use in regulatory reporting; enters data and maintains detailed records; posts analytical results, ensures all local and state requirements are met for accreditation purposes.
- Develops, revises and updates Agency Chemical Hygiene Plan.
- Develop, revise and update The National Environmental Laboratory Accreditation Program (NELAC) Institute (TNI) standards in preparation of future implementation.
- Coordinates, schedules, and performs sampling for routine and special project sampling for in-house testing, off-site sampling, and testing performed by contracted outside laboratories; provides drinking water testing services to other local agencies and clients; monitors and reviews test results; investigates and resolves inconsistent data or concerns.
- Coordinates and provides training for Operators, Operations Department Manager, Chief Plant Operator, Operations Supervisor and Operations Shift Supervisors as needed, to demonstrate capability per ELAP requirements.
- Tracks and purchases laboratory chemicals, supplies, equipment and parts; ensures equipment maintenance protocols are followed; determines need for, requests, and coordinates maintenance and repair of laboratory equipment; works with staff and technical support to troubleshoot and repair laboratory analyzers and equipment as needed.
- Assists operations staff with developing and revising strategies to optimize plant performance. Immediately reports any test result abnormalities to the Chief Plant Operator and Operations Department Manager.
- Ensures safety program is implemented; trains laboratory staff and general plant staff on safety requirements; maintains Safety Data Sheets and coordinates for hazardous waste handling and other safety requirements and protocols.
- Oversees development, implementation, administration, and enforcement activities of the Agency pretreatment program. Delegates pretreatment work activities to subordinates or consultants as appropriate.
- Conducts research and prepares technical and administrative reports and studies; prepares written correspondence as necessary.
- May collect field and composite samples and data and transport according to prescribed protocols; may perform field sampling at off-site locations.
- 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.
- Supervises the Operations staff when they are performing analyst work in the laboratory involving sampling, testing, recording, and quality assurance of required tests under the laboratory's ELAP certification.
- Performs related duties as assigned.

JOB TITLE: Laboratory Director

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JOB TITLE: Laboratory Director

QUALIFICATIONS

Knowledge of:

- Principles, practices and procedures for biological, chemical, bacteriological and physical testing and analyses of water and wastewater including proper sampling procedures and EPA approved methods as dictated in Standard Methods.
- Principles and practices of research, analysis and laboratory functions as they relate to water and wastewater.
- Methods and procedures for the operation of laboratory instrumentation used in water and wastewater analysis.
- Principles and practices of supervision, training and evaluating performance.
- Principles and practices of budget monitoring.
- Principles and practices of safety management.
- Pertinent local, State and Federal laws, ordinances and rules.
- 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.
- Safe work practices.
- Principles and practices of customer service.

Ability to:

- Organize, implement and direct Laboratory operations/activities.
- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; know and observe safety rules and identify hazards; intermittently locate, analyze, detect and diagnose problem equipment and determine solutions; train and explain processes to others; when so assigned, observe performance and input into review and evaluation of the work of others; problem solve issues related to area of assignment; remember various processes and requirements and how to operate equipment; intermittently access, review, and interpret and adjust or enter data on work orders, reports and other documents; identify, interpret and communicate technical and numerical information.
- Interpret and explain pertinent Agency and department policies and procedures.
- Assist in the development and monitoring of an assigned program budget.
- Develop and recommend policies and procedures related to assigned operations.
- Perform analysis of standard laboratory tests including using instrumentation, running calibrations, weighing, measuring, making standards, analyzing and interpreting reports and results.
- Perform mathematical, statistical, geometric and algebraic calculations common to water quality control laboratory analysis.

JOB TITLE: Laboratory Director

- 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.
- Collect field and composite samples and data and transports according to prescribed protocols.
- Safely operate a snowmobile, ATV, or vehicle with chains installed, in inclement weather conditions.
- Maintain regular attendance and adhere to prescribed work schedule to conduct job responsibilities.
- Utilize appropriate safety procedures and practices for assigned duties.
- Supervise, train and evaluate performance of assigned staff.
- 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/or 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:

Six years of increasingly responsible experience in the analysis of water, wastewater, solid waste, hazardous waste or other environmental samples; including three years providing technical and functional supervision over assigned personnel.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in chemistry, biochemistry, biology, microbiology, environmental, sanitary or public health engineering, natural or physical science.

In lieu of the minimum educational requirements, which are highly desirable, the candidate must possess a CWEA Grade III Laboratory Analyst Certificate.

SPECIAL QUALIFICATIONS

License and Certificate:

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

JOB TITLE: Laboratory Director

Possession of a CWEA Grade IV Laboratory Analyst Certificate within four qualifying test cycles (approximately 12 months) upon meeting testing eligibility requirements.

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 in the field, laboratory or office; access equipment surrounding desk and in laboratory; activate, use and operate a computer and other office equipment and laboratory equipment; discern color-based test results and organisms through a microscope; use telephone; communicate through written means; and move or transport weight of 25 pounds or less.

WORKING/ENVIRONMENTAL CONDITIONS

Work is performed in a typical temperature controlled office environment subject to typical office noise. 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 may require work outside of regular business hours, as well as occasional weekend work.

TAHOE-TRUCKEE SANITATION AGENCY

Class Specification

Job Title: Maintenance Department Manager

Department: Maintenance

FLSA Status: EXEMPT

Revised as of: **09/2023**

DEFINITION

Plans, organizes, directs and reviews the activities and operations of the Maintenance Department including facilities, electrical, instrumentation, process control and mechanical installation, maintenance and repair, SCADA and Information Technology; coordinates assigned activities with other departments and outside agencies; and provides highly responsible and complex administrative support to the General Manager.

DISTINGUISHING CHARACTERISTICS

The Maintenance Department Manager duties are administrative/managerial and highly complex in nature, involving highly technical functions. The incumbent has broad management authority for the day-to-day operations of the Maintenance Department, as well as functional authority/responsibility for overseeing numerous tasks associated with the maintenance, repair and rehabilitation of the Agency's wastewater treatment plant.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives administrative direction from the General Manager. Responsibilities include broad management authority over professional and technical positions in the Maintenance Department.

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 department goals and objectives; recommends and administers policies and procedures.
- Coordinates department activities with those of other departments and outside agencies and organizations; provides staff assistance to the General Manager and Board of Directors; prepares and presents staff reports and other necessary correspondence.
- Directs, oversees and participates in the development of the department's work plan; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.
- Supervises and participates in the development and administration of the Maintenance Department budget; directs the forecast of additional funds needed for staffing,

JOB TITLE: Maintenance Department Manager

equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments.

- 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 department.
- Plans and ensures the implementation of preventive and predictive maintenance programs, as well as SCADA and Information Technology programs, for supporting continuous operations of plant equipment and processes and for facilities and grounds maintenance activities in accordance with industry standards; recommends, develops, and implements improvements in plant, facility, SCADA and Information Technology maintenance procedures and work processes to increase effectiveness of maintenance programs in accordance with industry standards.
- Interprets mechanical, electrical or instrumentation drawings, diagrams and specifications to subordinates; inspects work in progress; ensures that work complies with appropriate repair methods and techniques; adjusts existing allocation of staff, materials, and budgetary resources within the department to meet maintenance service agreements and plant operational requirements.
- Considers department input and recommendations regarding maintenance, SCADA and Information Technology issues; proactively coordinates with other departments regarding current and proposed capital programs and their impact on quality and level of maintenance support.
- Secures and manages the services of contractors and consultants in the performance of maintenance, SCADA and Information Technology studies and projects; prepares and administers maintenance, SCADA and Information Technology contracts and purchase agreements.
- Coordinates with other department managers regarding the effective planning and implementation of upgrades, improvements and modifications to the treatment plant in accordance with industry standards and ensures minimal disruption to operations.
- Coordinates and operates Agency commercial vehicles (including 10-wheel dump truck and combination hydro vac/sewer cleaning truck), trucks, rubber-tired loader, skid-steer, backhoe, forklift and maintenance cart; coordinates and performs snow removal and equipment transports.
- Performs confined space entries as needed.
- Assists in the implementation of the Agency surplus property program.
- Directs and oversees the Agency asset management program.
- Represents the department 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.

JOB TITLE: Maintenance Department Manager

- Builds and maintains positive working relationships with co-workers, other Agency employees and the public using principles of good customer service.
- Serves as acting General Manager, as requested.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of electrical, instrumentation, process control, mechanical installation, SCADA and Information Technology, maintenance and repair, common to industry standards for an advanced wastewater treatment plant.
- Principles and practices associated with developing, implementing and managing a comprehensive predictive and preventive maintenance program.
- 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.
- Methods of SCADA and Information Technology, asset and work order management.
- 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.
- Safe work practices.
- Principles and practices of customer service.

Ability to:

- Plan, direct and control the administration and operations of the Maintenance Department.
- 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 department related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer department budgets.
- Develop and implement department policies and procedures.
- Supervise, train and evaluate assigned personnel.

JOB TITLE: Maintenance Department Manager

- Gain cooperation among staff and management team 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.
- Troubleshoot mechanical and electrical issues.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- 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.
- Function in confined spaces and/or hazardous environment.
- 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:

Eight years of supervisory or higher-level experience that involved the development and implementation of a comprehensive predictive and preventive maintenance plan within an industrial, manufacturing, utility and/or large commercial setting; including two years in a management capacity. General knowledge of SCADA and Information Technology highly desirable.

Education:

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

JOB TITLE: Maintenance Department Manager

SPECIAL QUALIFICATIONS

License and Certificate:

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

Possession of a CWEA Plant Maintenance Technologist Grade IV certification (preferred) or CWEA Electrical Instrumentation Technology Grade IV certification within four qualifying test cycles (approximately 12 months) upon meeting testing eligibility requirements.

Possession, or ability to obtain confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS

On a continuous basis, work effectively 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 50 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR).

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 regular business hours, as well as occasional weekend work and the ability to travel.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Maintenance Supervisor

Department: Maintenance Department

FLSA Status: Non-Exempt

Revised as of: 09/2023

Oversees and supervises mechanical, facility, collections and fleet maintenance duties associated with the operation of the wastewater treatment plant and the Truckee River Interceptor within the Maintenance Department; Plans and implements maintenance projects to ensure plant equipment operates properly and efficiently; provides technical expertise on the more complex maintenance issues; and performs a variety of technical tasks relative to assigned area of responsibility.

DISTINGUISHING CHARACTERISTICS

The Maintenance Supervisor level recognizes positions that perform full supervisory responsibilities including planning, assigning and evaluating the work of subordinates and responsibility for overall maintenance activities of the Maintenance Department including maintenance, rehabilitation, and installation of mechanical equipment.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general direction from the Maintenance Department Manager, or designee. Exercises direct supervision over assigned technical personnel.

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.*

- Implements goals and objectives related to assigned section; establishes schedules and methods for wastewater treatment plant maintenance and rehabilitation; implements policies and procedures.
- Plans, prioritizes, assigns, supervises and reviews the work of staff involved in preventive and predictive maintenance activities associated with the wastewater treatment plant.
- Evaluates operations and activities of assigned section; recommends improvements and modifications; prepares various reports on operations and activities.
- Assists Maintenance Department Manager in developing and administering section budget; prepares cost estimates for budget recommendations; submits justifications for equipment, materials and supplies; monitors and controls expenditures.
- Recommends to Maintenance Department Manager the selection of staff; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline procedures; evaluates employee performance; drafts and conducts performance evaluations.

JOB TITLE: Maintenance Supervisor

- Assesses, schedules, and assigns predictive and preventive maintenance tasks; troubleshoots mechanical equipment and systems; estimates time, cost, labor and material needs, and orders necessary equipment and materials.
- Inspects locations where work is being performed; ensures conformity with work orders, submittals, plans, diagrams and specifications; determines special equipment needs and assesses and identifies solutions to problems; accurately diagnoses mechanical malfunctions.
- Prepares bid specifications and requisitions; assists in the preparation of plans; reviews bid documents to ensure accuracy.
- Performs confined space entries to operate and maintain mechanical equipment, if needed.
- Works collaboratively with the Safety Officer to identify hazards and ensure safe work procedures and processes are in place and followed.
- Answers questions and provides information to the public; investigates complaints from the public and recommends corrective action as necessary to resolve complaints.
- Represents the Agency with dignity, integrity, and the spirit of cooperation in all relations with staff and the public.
- May be assigned to temporarily assume the duties of the Maintenance Manager during their absence.
- Builds and maintains positive working relationships with co-workers, other Agency employees and the public using principles of good customer service.
- May be required to work unusual hours, shifts, and be available for standby and callback duty.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of mechanical equipment maintenance, installation and rehabilitation.
- Principles and practices of facility repairs, such as carpentry, concrete and plumbing.
- Principles and practices of collection system maintenance, such as line cleaning and manhole raising.
- Advanced methods for troubleshooting and diagnosing problems with equipment and machinery.
- Equipment, tools and materials used in wastewater treatment equipment maintenance, installation and rehabilitation.
- Methods and procedures for diagnosing industrial mechanical malfunctions.
- Methods and procedures of competitive bidding processes including how to review and prepare accurate equipment plans and specifications.
- Principles and practices of supervision, training and evaluating performance.
- Principles and practices of budget monitoring.
- Principles and practices of safety management and emergency response.
- Pertinent local, State and Federal laws, ordinances and rules.
- Modern office practices, methods, and computer equipment including relevant software programs.

JOB TITLE: Maintenance Supervisor

- 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.
- Safe work practices.
- Principles and practices of customer service.

Ability to:

- Organize, implement, and direct the installation, maintenance, repair, rehabilitation and troubleshooting of a wide variety of mechanical equipment used in the wastewater treatment facility operations.
- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; know and observe safety rules and identify hazards; intermittently locate, analyze, detect and diagnose problem equipment and determine solutions; train and explain processes to others; when so assigned, observe performance and provide input into review and evaluation of the work of others; problem solve issues related to area of assignment; remember various processes and requirements and how to operate equipment; intermittently access, review, and interpret and adjust or enter data on work orders, reports and other documents; identify, interpret and communicate technical and numerical information.
- Assist in the development and monitoring of an assigned program budget.
- Interpret and explain pertinent Agency and department policies and procedures.
- Diagnose complex mechanical malfunctions.
- Interpret, understand and explain drawings, sketches, plans and specifications.
- Accurately estimate time, labor and materials for proposed work.
- Develop and recommend policies and procedures related to assigned operations.
- 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.
- Function in confined spaces and/or hazardous environment.
- Utilize appropriate safety procedures and practices for assigned duties.
- Establish and maintain effective working relationships with those contacted in the course of work.
- Supervise, train and evaluate performance of assigned staff.
- Contribute effectively to the accomplishment of Agency goals, objectives and activities.

JOB TITLE: Maintenance Supervisor

Experience and/or 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:

Five years of increasingly responsible journey level experience in the installation, maintenance and repair of mechanical equipment within a wastewater treatment facility or similar; and including one year providing technical and/or functional supervision over assigned personnel.

Education:

Equivalent to the completion of the twelfth grade with emphasis on, or supplemented by, course work in mathematics and chemistry or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

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

Possession of a valid California or Nevada Class B Commercial Learners Permit, with tanker endorsement, is required within three months of appointment.

Possession of a valid California or Nevada Class B Commercial Driver's License, with tanker endorsement, is required within 18 months of appointment.

Possession of a CWEA Plant Maintenance Technologist Grade IV certification is required within four qualifying test cycles (approximately 12 months) upon meeting testing eligibility requirements.

Possession of, or ability to obtain a forklift certification is required within six months of appointment.

Possession of, or ability to obtain a confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

JOB TITLE: Maintenance Supervisor

PHYSICAL REQUIREMENTS

Position self and intermittently move so as to access, maintain, clean, repair and/or install equipment; intermittently move, traverse and position self around the office, shop or job site while performing work activities and to reach needed items; Work effectively for long periods of time at a desk, table, counter, confined space, in a shop, or while driving vehicle or operating equipment; position self to adjust equipment, use tools to review work of others or to access low or high items; ascend and descend stairs, ladders or step stools to reach equipment or other items and to access areas out of reach; manipulate, operate, activate and adjust equipment and tools; and move or transport weight of 50 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR).

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 exposure to all weather conditions, along with possible exposure to chemicals (dust, gases, liquids, solids, fumes) odors and noise.

TAHOE-TRUCKEE SANITATION AGENCY

Class Specification

Job Title: Operations Department Manager

Department: Operations

FLSA Status: EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and reviews the activities and operations of the Operations Department including wastewater treatment operations; coordinates assigned activities with other departments and outside agencies; and provides highly responsible and complex administrative support to the General Manager.

DISTINGUISHING CHARACTERISTICS

The Operations Department Manager duties are administrative/managerial and highly complex in nature, involving highly technical functions. The incumbent has broad management authority for the day-to-day operations of the Operations Department, as well as functional authority/responsibility for overseeing numerous tasks associated with the wastewater treatment functions of the Agency's wastewater treatment plant.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives administrative direction from the General Manager. Responsibilities include broad management authority over a large and diverse group of management, supervisory, professional, technical, and support positions whose incumbents perform the full range of operational activities.

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 department goals and objectives; recommends and administers policies and procedures.
- Coordinates department activities with those of other departments and outside agencies and organizations; provides staff assistance to the General Manager and Board of Directors; prepares and presents staff reports and other necessary correspondence.
- Directs, oversees and participates in the development of the department's work plan; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.
- Supervises and participates in the development and administration of the Operations Department budget; directs the forecast of additional funds needed for staffing, equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments.

JOB TITLE: Operations Department 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 department.
- Reviews and evaluates plant operations and performance.
- Directs and participates in negotiations with Federal, State, regional, and local permitting and regulatory agencies; communicates and serves as resource to Agency staff and the Board of Directors regarding compliance issues.
- Coordinates with other department managers regarding the effective planning and implementation of upgrades, improvements and modifications to the treatment plant and ensures minimal disruption to operations.
- Secures and manages the services of contractors and consultants in the performance of operations studies and projects; prepares and administers operations contracts and purchase agreements.
- Performs confined space entries as needed.
- Represents the department to outside groups and organizations; participate 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.
- Serves as acting General Manager, as requested.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices associated with the operations of an advanced wastewater treatment plant, including activated sludge wastewater treatment reclamation system, primary, secondary and tertiary processes, solids handling, biological nutrient removal, final filtration and disinfection.
- Principles and practices of wastewater treatment chemistry and microbiology including biological and biochemical reactions.
- Principles of math and data processing applicable to wastewater treatment processes.
- Principles and practices of project management.
- Regulatory compliance issues.
- Principles and practices of leadership, motivation, team building and conflict resolution.
- Pertinent local, State and Federal laws, rules and regulations.

JOB TITLE: Operations Department Manager

- 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.

Ability to:

- Plan, direct and control the administration and operations of the Operations Department.
- 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 department related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer department budgets.
- Develop and implement department policies and procedures.
- Supervise, train and evaluate assigned personnel.
- Gain cooperation among staff and management team 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.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- 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.

JOB TITLE: Operations Department Manager

- Function in confined spaces and/or hazardous environment.
- 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:

Eight years of supervisory or higher-level experience that involved the operation of an advanced wastewater treatment plant, including two years in a management capacity.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in environmental science, engineering, 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 at time of appointment.

Possession of a Grade V Wastewater Treatment Operator certificate from the California State Water Resources Control Board.

Possession, or ability to obtain confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

JOB TITLE: Operations Department Manager

PHYSICAL REQUIREMENTS

Work effectively 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 regular business hours, as well as occasional weekend work and the ability to travel.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Safety Officer

Department: General Manager

FLSA Status: NON EXEMPT

Revised as of: 09/2023

DEFINITION

Administers the Agency's environmental, health, safety and emergency response programs; ensures compliance with applicable laws, regulations and insurance requirements; conducts and/or coordinates training; performs facility audits and inspections to ensure safety and compliance; provides guidance and follow-up to departments and managers on identifying, evaluating, and mitigating occupational hazards, risks and non-compliance; assists in administering the Agency's liability and risk management support services; and provides professional support and assistance to assigned manager.

DISTINGUISHING CHARACTERISTICS

The Safety Officer performs the full range of duties as assigned including regulatory compliance, training, and providing technical assistance to staff and managers related to occupational hazards, risks, environmental compliance and emergency response and is fully aware of the operating procedures and policies of the work unit.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives direction from the General Manager.

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.*

- Administers and implements the Agency's safety, environmental health and emergency response programs; ensures compliance with applicable Federal, State and Local safety and health laws, regulations and insurance requirements.
- Administers and implements the Agency's Injury and Illness Prevention Program (IIPP) along with input from other Agency staff.
- Conducts and/or coordinates training; provides guidance and follow-up related to identifying, evaluating, and mitigating occupational and environmental hazards and risks and emergency response; and assists in administering the Agency's liability and risk management support services.
- Implements occupational and environmental safety policies, programs and procedures that promote a culture of safety; evaluates, develops and recommends additional and improved safety and health procedures and programs.
- Conducts site inspections and hazard determinations at on-site and off-site locations.

JOB TITLE: Safety Officer

- Identifies training needs; coordinates or provides new employee safety orientations and training on how to conduct work hazard assessments, incident investigations and site inspections; orders training supplies and prepares training materials; assists supervisors with safety “tailgate” meeting planning; maintains records of training and required certifications.
- Works with employees to correct safety deficiencies; provides advice to staff regarding safety, regulatory and health standards and requirements; serves as Chair of Employee Safety Committee.
- Conducts Agency compliance audits and in-house investigations of occupational and environmental safety incidents and matters; inspects and evaluates workplace hazards, workplace environments, and equipment and practices including conditions that could affect employee health, comfort and performance; ensures compliance with standards and regulations; makes recommendations; coordinates and ensures timely corrective actions are taken.
- Serves as Agency emergency response team coordinator and as liaison to outside first responders.
- Coordinates for and/or assists in the development and implementation of emergency response drills and exercises.
- Assists in the development and implementation of emergency management plans.
- Ensures emergency response equipment is ready for service.
- Calculates statistics; provides analysis of trends; reviews incident reports for completeness and delivers to Human Resources; maintains CalOSHA injury and illness logs and related records.
- Researches and measures exposure to loss; coordinates workers’ compensation cases and return-to-work processes with Human Resources; coordinates with Human Resources to administer Risk Management programs as relates to safety and security programs.
- Coordinates emergency response plan drills; and maintains library of reference materials.
- Coordinates and oversees contractor and vendor safety procedures; coordinates with, and serves as liaison for, various regulatory and enforcement agencies.
- Assists management in budget preparation for safety programs, equipment and supplies; prepares and presents a variety of reports and studies; evaluates equipment and makes purchasing recommendations; assists in maintaining inventory of safety equipment and supplies.
- Ensures applicable permits are maintained and Agency compliance with such permits; reviews and reports information for environmental reporting and permit requirements.
- Coordinates with outside consultants, as required.
- 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.
- Prepares for and participates in effective public speaking presentations to a variety of audiences.
- Performs related duties as assigned.

JOB TITLE: Safety Officer

QUALIFICATIONS

Knowledge of:

- Principles and practices of effective training and presentations.
- Principles and practices of safe work practices including policies, regulations, specifications and requirements governing industrial safety and health, loss prevention, environmental compliance, emergency preparedness and accident prevention.
- Methods and procedures of statistical concepts and methods for collecting and analyzing data on a variety of technical, analytical, and administrative topics.
- Principles and practices of assessments, inspections and investigations as related to area of assignment.
- 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 customer service.
- Principles and practices of technical and functional training.

Ability to:

- Administer the Agency's safety programs; ensuring compliance with applicable Federal, State and Local safety and health laws, regulations and insurance requirements.
- Conduct and/or coordinate training; provide guidance and follow up with managers regarding identifying, evaluating, and mitigating occupational hazards and risks; and assist in administering the Agency's liability and risk management support services.
- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; intermittently access, review, and adjust and enter data on documents, reports and files; interpret analytical results and technical and numerical information; train and explain processes to others; observe equipment and conditions and problem solve issues related to area of assignment; remember various processes and requirements; interpret and communicate information.
- Stay current on laws, policies, codes, ordinances, and regulations pertaining to area of assignment; and update Agency's programs accordingly.
- Understand, interpret and apply complex written materials and requirements as related to risk management, safety and environmental health.
- Troubleshoot equipment and determine solutions to safety and regulatory issues and concerns.
- Design and implement safety programs to target losses, exposures to loss, and compliance with applicable government standards.

JOB TITLE: Safety Officer

- Effectively collaborate with external regulatory agencies and represent the Agency in matters related to occupational health and safety, emergency preparedness and environmental compliance programs, as assigned.
- 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.
- Function in confined spaces and/or hazardous environment.
- 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:

Three years of responsible professional environmental health safety and emergency response program administration experience; previous water or wastewater treatment plant experience preferred.

Education:

Equivalent to a Bachelor's degree from an accredited college or university in business administration, public administration, industrial hygiene, occupational health and safety, environments and occupational health, life sciences or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession, or ability to obtain confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial

JOB TITLE: Safety Officer

12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS

Work effectively at a desk, table, counter or while driving; intermittently move, traverse and position self while performing work activities; ascend and descend stairs, ladders or step stools to reach equipment or other items and to access areas out of normal reach; manipulate, operate, activate and adjust equipment and tools; position self to adjust office and field equipment or to access low or high items; discern hazardous warning signs and discern and respond to announcements and alarms; maintain airtight seal with self-contained breathing apparatus and air purifying respirator; and move or transport weight of 50 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR).

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.

TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Senior Engineer

Department: Technical Services

FLSA Status: EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, supervises, and performs professional and highly complex and technical civil engineering duties including the design, drafting, planning, bidding, inspections and implementation of construction projects and technical work for the plant/pipeline operations and maintenance programs; prepares contract documents; conducts special studies; prepares reports; and provides highly responsible professional support to an assigned manager.

DISTINGUISHING CHARACTERISTICS

This is the most advanced professional level in the Engineer series. Positions at this level are distinguished from other classes within the series by the level of responsibility assumed, complexity of duties assigned, independence of action taken, the amount of time spent performing these duties requiring independent judgment and discretion, and the nature of the public contact made. Employees perform the most difficult and responsible types of duties assigned to classes within this series, including providing lead supervision over lower level technical and professional personnel, and perform complex design, planning, and implementation of projects. Employees at this level are required to be fully trained in all procedures related to assigned areas of responsibility.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives general direction from, the Technical Services Department Manager. Exercises lead supervision over lower level technical and professional classes. May serve as District Engineer.

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

- Plans, prioritizes, assigns, supervises and reviews the work of a variety of lower level technical and professional staff engaged in civil engineering, design, planning, bidding, inspections and implementation of construction projects, technical work for the plant/pipeline operations and maintenance programs and related support functions.
- Evaluates operations and activities of assigned section; recommends improvements and modifications; prepares various reports on operations and activities.
- Performs the most difficult and highly complex professional and technical civil engineering duties requiring specialized knowledge related to the design and completion of complex engineering and construction assignments.

JOB TITLE: Senior Engineer

- Develops schedules and methods to accomplish assignments ensuring work is completed in a timely and efficient manner; prioritizes and develops critical path schedules to successfully manage overlapping and sequential work activities.
- Assists with the selection of staff; provides or coordinates staff training.
- Serves as project manager for the more complex capital improvement projects including the development of Requests for Qualifications and Requests for Proposals, the development and monitoring of project budgets, management of outside design consulting firms and management of the construction phase; performs inspections of on-site and off-site projects.
- Prepares complex engineering studies and reports; coordinates projects with other Agency departments, outside agencies, consultants, and developers; participates in the development of Agency master plans.
- Prepares contract documents for construction projects including development of complex, detailed drawings and specifications tailored to the specific needs of various projects.
- Identifies deficiencies of, and makes improvements and additions to, existing Agency drawing and specification libraries for use on future projects.
- Oversees development of record drawings for ongoing construction projects. Assists in the development of record drawings for past projects.
- Researches project design requirements and performs related calculations; conducts plan checks to ensure compliance with Agency and regulatory standards; prepares time and material cost estimates.
- Researches and recommends use of consultants and contractors for various projects, programs, and other work activities; monitors progress and authorizes payments according to contract terms and conditions.
- Prepares, reviews, interprets and revises technical and administrative reports, prepares and reviews instructions, memos, letters, other correspondence and other documentation; performs research and conducts complex studies.
- Analyzes, understands, interprets, and communicates to others the correct application of applicable Federal, State, and Local governmental regulations, technical reports, manuals, sketches and related information.
- Adheres to and ensures compliance with safety and emergency policies, procedures, rules, regulations and standard operating procedures.
- Oversees and participates in bidding process, oversees and ensures compliance with contracts and agreements; monitors contractor performance.
- Reviews and checks plans and specifications for conformance with design standards, codes and regulations.
- Oversees, reviews and performs technical work for the plant/pipeline operations and maintenance programs.
- Uses and maintains Agency electronic data/documents management systems and Agency electronic tracking/storage systems in support of engineering projects and related work.
- Prepares for and participates in effective public speaking presentations to a variety of audiences.
- May serve as acting Technical Services Department Manager in Manager's temporary absence.
- Coordinates construction activities with other departments, divisions, and outside agencies.

JOB TITLE: Senior Engineer

- 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.
- May be required to work unusual hours and shifts.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of professional civil engineering, construction, inspection, and design project requirements.
- Advanced project management methods.
- Methods and procedures related to wastewater treatment, conveyance systems, plant and pipeline operations, analytical quality control methods and interpretation of data.
- Master planning, application of asset management principles, development of capital improvement plans.
- Current development and trends related to professional engineering.
- Methods and procedures for securing permits and approvals; Federal, State, and local regulations, laws, codes, ordinances and rules related to construction and civil engineering projects.
- Principles and practices of supervision and training.
- Modern office practices, methods and equipment including personal computers, AutoCAD and other specialized civil engineering software applications, fax machines, copiers, printers, telephones, voicemail and e-mail systems, electronic data/documents management systems, electronic tracking/storage systems, etc.
- Principles and practices of budget planning, processes, monitoring and implementation.
- Oral and written communication skills; business English including vocabulary, spelling, and correct grammatical usage and punctuation.
- Safe work practices, policies, rules, regulations methods and procedures as relates to design, engineering, construction and emergency procedures and equipment.
- Principles and practices of customer service.

Ability to:

- Organize, implement, supervise and participate in civil engineering, design, drafting, writing, planning, bidding, inspections and implementation of construction projects and technical work for the plant/pipeline operations and maintenance programs.

JOB TITLE: Senior Engineer

- On an ongoing basis, know and understand all requirements and essential aspects of the job including laws, regulations, rules and codes related to area of assignment; intermittently access, review, and adjust and enter data on documents, reports and files; design engineering plans and specifications; conduct surveys of proposed construction sites; analyze, interpret and recommend changes to engineering work plans; manage engineering and construction projects; interpret analytical results and technical and numerical information; train and explain processes to others; observe equipment and conditions and problem solve issues related to area of assignment; remember various processes and requirements; interpret and communicate information.
- Perform the most complex duties related to professional and highly technical civil engineering assignments.
- Conduct complex special studies; write, review and revise detailed documents and reports.
- Analyze, understand, interpret, and communicate the correct application of relevant governmental regulations, technical reports, books, manuals, sketches and plans.
- Understand and carry out oral and written instructions; prioritize assignments and meet deadlines; adjust to changing requirements and environments.
- Ensure compliance with relevant safety policies, procedures, rules, regulations and standard operating procedures.
- 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 including AutoCAD and other specialized engineering software applications.
- Maintain regular attendance and adhere to prescribed work schedule to conduct job responsibilities.
- Function in confined spaces and/or hazardous environment.
- Adhere to and utilize appropriate Agency safety policies, procedures and practices and utilize appropriate Personal Protection Equipment.
- Supervise and train staff.
- 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:

Five years of increasingly responsible professional engineering experience within a utility, including two years providing technical and functional supervision over assigned personnel.

JOB TITLE: Senior Engineer

Education:

Equivalent to a Bachelor's degree from an accredited ABET college or university with major course work in civil engineering or a related field.

SPECIAL QUALIFICATIONS

License and Certificate:

Possession of a valid California or Nevada Class C Driver License is required at the time of appointment.

Possession of a valid Certificate of Registration as a Licensed Professional Engineer in Civil Engineering issued by the California Department of Consumer Affairs Board for Professional Engineers, Land Surveyors, and Geologists.

Possession, or ability to obtain confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS

Work effectively for long periods of time at a desk, table, counter; travel to conduct off-site inspections; intermittently move, traverse and position self while performing work activities; ascend and descend stairs, ladders or step stools to inspect or reach equipment or other items and to access areas out of normal reach; manipulate, operate, activate and adjust equipment and tools; position self to adjust office and field equipment or to access low or high items; discern hazardous warning signs and discern and respond to announcements and alarms; maintain airtight seal with self-contained breathing apparatus and air purifying respirator; and move or transport weight of 50 pounds or less.

Ability to wear a self-contained breathing apparatus (SCBA) and Full-Face Air Purifying Respirator (APR).

JOB TITLE: Senior Engineer

WORKING/ENVIRONMENTAL CONDITIONS

Work is performed in a typical temperature controlled office environment subject to typical office noise and environment. Incumbents exposed to all weather conditions and plant noise while conducting inspections and field work. Possible exposure to chemicals (dust, gases, liquids, solids, fumes), odors and noise.

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TAHOE-TRUCKEE SANITATION AGENCY
Class Specification

Job Title: Technical Services Department Manager

Department: Engineering

FLSA Status: EXEMPT

Revised as of: 09/2023

DEFINITION

Plans, organizes, directs and reviews the activities and operations of the Technical Services Department, including the development, administration and execution of engineering and laboratory projects related to the Agency's advanced wastewater treatment plant and interceptor pipeline; coordinates assigned activities with other departments and outside agencies; and provides highly responsible and complex administrative support to the General Manager.

DISTINGUISHING CHARACTERISTICS

The Technical Services Department Manager duties are administrative/managerial and highly complex in nature, involving highly technical functions. The incumbent has broad management authority for the day-to-day operations of the Technical Services Department, as well as functional authority/responsibility for overseeing numerous engineering and laboratory projects and studies.

SUPERVISION RECEIVED AND EXERCISED

Reports directly to, and receives administrative direction from the General Manager. Responsibilities include broad management authority over professional and technical positions in the Technical Services Department. May serve as Laboratory Director.

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 department goals and objectives; recommends and administers policies and procedures.
- Coordinates department activities with those of other departments and outside agencies and organizations; provides staff assistance to the General Manager and Board of Directors; prepares and presents staff reports and other necessary correspondence.
- Directs, oversees and participates in the development of the department's work plan; assigns work activities, projects and programs; monitors workflow; reviews and evaluates work products, methods and procedures.
- Supervises and participates in the development and administration of the Technical Services Department budget; directs the forecast of additional funds needed for

JOB TITLE: Technical Services Department Manager

staffing, equipment, materials and supplies; monitors and approves expenditures; implements mid-year adjustments.

- Selects, trains, motivates and evaluates personnel; provides or coordinates staff training; conducts performance evaluations; recommends and/or implements discipline procedures; maintains discipline and high standards necessary for the efficient and professional operation of the department.
- Directs, plans, and oversees the design, construction and implementation of complex projects associated with the operations of the Grade V wastewater treatment plant including structural, mechanical, instrumentation, and architectural projects; directs and oversees construction inspections of projects.
- Manages and coordinates the Agency's laboratory and environmental compliance programs, ensuring regulatory reporting and compliance requirements are met.
- Directs and oversees the preparation and administration of the Agency's long-term master plan and capital improvement project plan including preparation of cost estimates for budget recommendations; administers approved CIP budgets.
- Directs and oversees updates to standard operating procedures (SOPs) and quality assurance program (including manual) per Environmental Laboratory Accreditation Program (ELAP) standards; ensures all requirements are met; reviews and approves data for use in regulatory reporting; enters data and maintains detailed records; posts analytical results, ensures all local and state requirements are met for accreditation purposes.
- Directs and oversees revisions and updates to the Agency Chemical Hygiene Plan.
- Directs and oversees the updates to The National Environmental Laboratory Accreditation Program (NELAC) Institute (TNI) standards in preparation of future implementation.
- Directs and oversees sampling for routine and special project sampling for in-house testing, off-site sampling, and testing performed by contracted outside laboratories; provides drinking water testing services to other local agencies and clients; monitors and reviews test results; investigates and resolves inconsistent data or concerns.
- Coordinates with other department managers regarding the effective planning and implementation of engineering projects to ensure minimal disruption to operations.
- Directs, develops, reviews and approves engineering solutions, designs, plans, specifications and cost estimates for projects and equipment.
- Secures and manages the services of contractors and consultants in the performance of engineering studies and projects; prepares and administers engineering contracts and purchase agreements.
- Prepares effective technical, statistical, written, and narrative reports and correspondence and ensures proper maintenance of records. Provides QA/QC review of documents prepared for or by other departments.
- Serves as liaison between the Agency and regulatory agencies, stakeholders and outside organizations.
- Oversees the development and maintenance of various hydraulic models for conveyance, treatment and pumping systems.

JOB TITLE: Technical Services Department Manager

- Represents the department 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.
- Serves as acting General Manager, as requested.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Principles and practices of advanced engineering including, planning, design, cost estimating, construction, operation and inspection of a wide variety of wastewater projects.
- Principles and practices related to Grade V wastewater treatment, conveyance systems, analytical quality control methods and interpretation of data.
- Principles and practices of biological, chemical, bacteriological and physical testing and analyses of water and wastewater including proper sampling procedures and EPA approved methods as dictated in Standard Methods.
- Principles and practices of research, analysis and laboratory functions as they relate to water and wastewater.
- Methods and procedures for the operation of laboratory instrumentation used in water and wastewater analysis.
- Basic process control principles used in a Grade V wastewater treatment plant.
- Methods of master planning.
- Principles and practices of advanced project management.
- 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: Technical Services Department 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 Technical Services Department.
- 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 department related issues; remember various processes and requirements; and interpret and communicate policy, information and instructions.
- Prepare and administer department budgets.
- Develop and implement department policies and procedures.
- Supervise, train and evaluate assigned personnel.
- Gain cooperation among staff and management team 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.
- Analyze complex operational processes and perform complex engineering and laboratory calculations in the development of sound recommendations.
- Perform mathematical, statistical, geometric and algebraic calculations common to water quality control laboratory analysis.
- Read and interpret plans, specifications, diagrams and maps.
- Write and revise technical and regulatory reports.
- 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.
- Function in confined spaces and/or hazardous environment.
- Utilize appropriate safety procedures and practices for assigned duties.

JOB TITLE: Technical Services Department Manager

- 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:

Eight years of supervisory or higher-level experience that involved professional engineering, laboratory, analysis of water, wastewater, solid waste, hazardous waste or other environmental samples duties; including two years in a management capacity.

Education:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in environmental science, engineering, 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 at time of appointment.

Possession of a valid Certificate of Registration as a Licensed Professional Engineer in Civil Engineering issued by the California Department of Consumer Affairs Board for Professional Engineers, Land Surveyors, and Geologists is desirable.

Possession of a CWEA Grade IV Laboratory Analyst Certificate within four qualifying test cycles (approximately 12 months) upon meeting testing eligibility requirements, is desirable.

Possession of, or ability to obtain a confined space certification within six months of appointment.

Persons employed in this classification are required to participate in Agency provided training to acquire basic First Aid and Cardiopulmonary Resuscitation (CPR) certificates during the initial 12 months of employment and continued maintenance of a valid certificate as a condition of employment for this position.

JOB TITLE: Technical Services Department Manager

Possession of, or ability to obtain a 40-hour Hazwoper Hazardous Materials Technician Level III certification within six months of appointment.

PHYSICAL REQUIREMENTS

Work effectively at desk and in meetings for long periods of time; intermittently move, traverse and position self while performing duties; travel to conduct off-site inspections; 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. Some duties expose the incumbent to outdoor conditions and to all weather conditions. Possible exposure to chemicals (dust, gases, liquids, solids, fumes), odors and plant noise. Position requires work both during and outside of regular business hours, as well as occasional weekend work and the ability to travel.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-5
Subject: Approval of the Updated Salary Schedule.

Background

On a regular basis, as changes occur, the salary schedule is updated. Due to a recent retirement and due to requested additional staff through the budgeting process for the new fiscal year, a couple of new positions are being added. All changes have been incorporated into the updated salary schedule.

Fiscal Impact

Proposed new positions will have impacts on salary and benefits.


Attachments

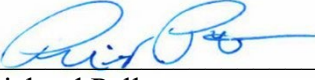
Updated (Hourly) Salary Schedule.

Recommendation

Management and staff recommend approval of Updated Salary Schedule.

Review Tracking

Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager

Tahoe-Truckee Sanitation Agency
Salary Schedule
FY 2023-2024 Hourly Salary Schedule
Approved and Adopted by Board of Directors: September 20, 2023

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	35.8462	37.6378	39.5167	41.4962	43.5697	45.7505	
	Accounting Technician I	B	26.5727	27.9013	29.2971	30.7666	32.3032	33.9203	
	Accounting Technician II	A	42.0462	44.1519	46.3731	48.6981	51.1327		
	Accounting Technician II	B	29.3641	30.8336	32.3703	33.9875	35.6918	37.4768	
	Customer Service Specialist I	B	26.5727	27.9013	29.2971	30.7666	32.3032	33.9203	
	Customer Service Specialist II	A	38.1288	40.0385	42.0462	44.1519	46.3731		
	Customer Service Specialist II	B	29.3641	30.8336	32.3703	33.9875	35.6918	37.4768	
	Finance and Administrative Department Manager *	B	70.9880	74.5373	78.2642	82.1774	86.2863	90.6005	
	Purchasing Agent I	B	26.5727	27.9013	29.2971	30.7666	32.3032	33.9203	
Purchasing Agent II	B	29.3641	30.8336	32.3703	33.9875	35.6918	37.4768		
Technical Services	Assistant Engineer	B	49.5687	52.0514	54.6550	57.3861	60.2513	63.2643	
	Associate Engineer	B	54.7690	57.5068	60.3856	63.4052	66.5723	69.9007	
	Chemist I	B	31.6455	33.2224	34.8867	36.6313	38.4631	40.3891	
	Chemist II	A	42.4212	43.4827	44.5788	45.6923	46.8519	48.0173	
	Chemist II	B	34.9603	36.7118	38.5438	40.4762	42.4961	44.6231	
	Chemist III	A	46.8462	48.0173	49.2231	50.4635	51.7269	53.0192	
	Chemist III	B	38.6309	40.5635	42.5900	44.7171	46.9584	49.3002	
	Laboratory Director *	B	57.5739	60.4526	63.4722	66.6462	69.9813	73.4772	
	Senior Engineer *	B	63.6131	66.7939	70.1288	73.6384	77.3223	81.1873	
	Technical Services Manager *	B	69.2363	72.6988	76.3358	80.1539	84.1600	88.3673	
Maintenance	CMMS/GIS Technician	B	36.2047	38.0150	39.9158	41.9116	44.0072	46.2075	
	Electrical and Instrumentation Supervisor	B	57.5739	60.4526	63.4722	66.6462	69.9813	73.4772	
	Electrical and Instrumentation Technician I	B	38.6309	40.5635	42.5900	44.7171	46.9584	49.3002	
	Electrical and Instrumentation Technician II	B	42.6839	44.8178	47.0591	49.4075	51.8836	54.4738	
	Electrical and Instrumentation Technician III	B	47.1597	49.5150	51.9911	54.5946	57.3256	60.1909	
	Information Technologist Supervisor	B	57.5739	60.4526	63.4722	66.6462	69.9813	73.4772	
	Information Technology Specialist	B	48.3474	50.7697	53.3062	55.9702	58.7684	61.7074	
	Inventory Control Specialist	B	32.2830	33.8935	35.5912	37.3694	39.2348	41.2010	
	Maintenance Department Manager *	B	69.2363	72.6988	76.3358	80.1539	84.1600	88.3673	
	Maintenance Mechanic I	B	30.8672	32.4106	34.0277	35.7321	37.5169	39.3892	
	Maintenance Mechanic II	B	34.1015	35.8060	37.5976	39.4764	41.4492	43.5227	
	Maintenance Mechanic III	B	37.6781	39.5637	41.5431	43.6166	45.7975	48.0857	
	Maintenance Supervisor	B	57.5739	60.4526	63.4722	66.6462	69.9813	73.4772	
Operations	Chief Plant Operator *	B	57.5739	60.4526	63.4722	66.6462	69.9813	73.4772	
	Operations Department Manager *	B	69.2363	72.6988	76.3358	80.1539	84.1600	88.3673	
	Operations Shift Supervisor	B	43.7576	45.9452	48.2467	50.6557	53.1922	55.8494	
	Operations Supervisor	B	50.8235	53.3667	56.0306	58.8355	61.7746	64.8612	
	Operator I	B	30.8672	32.4106	34.0277	35.7321	37.5169	39.3892	
	Operator II	B	34.1015	35.8060	37.5976	39.4764	41.4492	43.5227	
	Operator III	B	37.6781	39.5637	41.5431	43.6166	45.7975	48.0857	
	Operator in Training	B	27.9349	29.3306	30.8001	32.3368	33.9538	35.6516	
GM	Executive Assistant/Board Clerk	B	42.0484	44.1508	46.3583	48.6761	51.1099	53.6655	
	General Manager *	B	97.6810	102.5662	107.6928	113.0811	118.7311	124.6698	
	Human Resources Administrator *	B	58.7347	61.6673	64.7539	67.9883	71.3904	74.9602	
	Safety Officer	B	50.8235	53.3667	56.0306	58.8355	61.7746	64.8612	

* = FLSA Exempt

Effective Date: September 20, 2023

Approval Signature: _____

Revision Date (if any): _____



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Vicky Lufrano, Human Resources Administrator
Item: V-6
Subject: Approval of Updated Agency Organizational Chart.

Background

In order to accurately reflect and account for full-time equivalent (FTE) staffing, the organizational chart has been updated. FTE data has been changed to reflect the number of approved FTE positions.

With the recent retirement of the Engineering Department Manager, a department reorganization is being proposed. The department will now be the Technical Services Department and consist of engineering and laboratory staff.

For the new fiscal year, a few departments requested new staff. This includes Information Technology Supervisor, and an additional staff member in the Finance & Administrative department.

Fiscal Impact

Salary and benefits cost for additional employees.

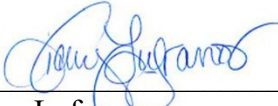
Attachments

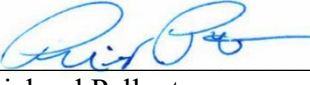
Organizational Chart

Recommendation

Management and staff recommend approval of Updated Agency Organizational Chart.

Review Tracking

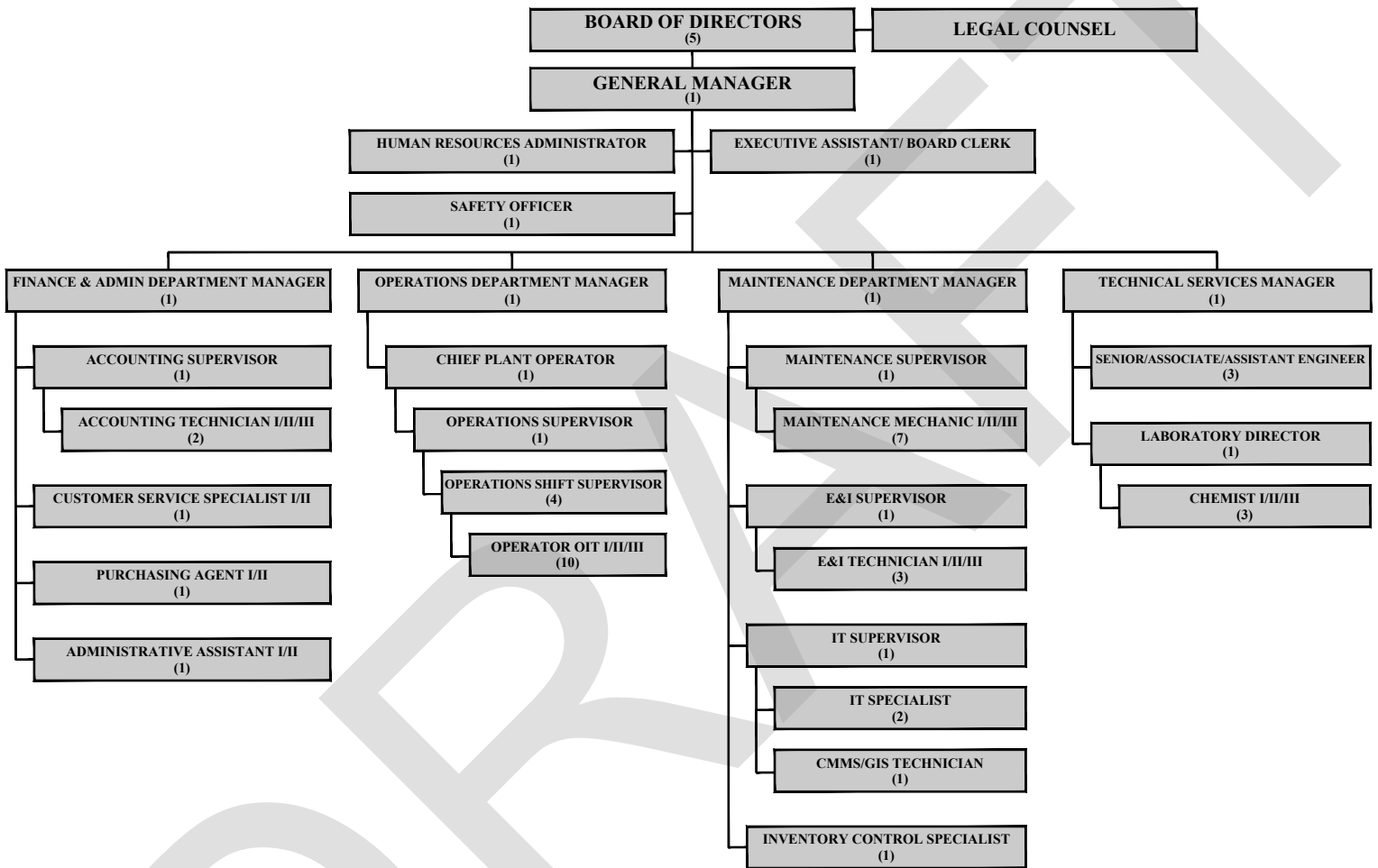
Submitted By: 
Vicky Lufrano
Human Resources Administrator

Approved By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY ORGANIZATIONAL CHART

Approved and Adopted by Board of Directors: September 20, 2023



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

Effective Date: _____

Approval Signature: _____



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-7
Subject: Approval of Ordinance No. 3-2023 Repealing Ordinance No. 3-2015.

Background

On September 9, 2015, the Agency adopted Ordinance 3-2015 establishing purchasing and public works contracting regulations. As part of a routine review with staff it was identified that the provisions outlined in the ordinance were impeding the efficient procurement of needed goods and materials. Staff has drafted a new Resolution Establishing Rules and Regulations for the Procurement of Goods, Services and Contracts as well as Public Works Contracting. To approve and enact the new resolution the Board of Directors must take action to repeal Ordinance No. 3-2015. Upon final action to repeal Ordinance No. 3-2015 at the September 20th Tahoe-Truckee Board of Directors meeting staff will request approval for the updated resolution establishing rules and regulations for the procurement of goods, services, and contracts as well as public works contracting.

Fiscal Impact

None


Attachments

Ordinance No. 3-2023

Recommendation

Staff recommends the approval of Ordinance No. 3-2023.

Review Tracking

Submitted By: 
Richard Pallante
General Manager

ORDINANCE NO. 3-2023

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF
TAHOE-TRUCKEE SANITATION AGENCY
REPEALING ORDINANCE NO. 3-2015**

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

Section 1. Purpose, Findings and Authority. This ordinance repeals Ordinance No. 3-2015 pertaining to Establishing Purchasing and Public Works Contracting Regulations. The Board finds that there are significant updates to the Agency’s Purchasing and Public Works Contracting Policy to be made that will be replaced by a separate Agency Resolution that will become effective upon the repeal of Ordinance No. 3-2015. Addressing Purchasing and Public Works Contracting Regulations in an ordinance instead of a resolution also cause difficulty in the administration of the Agency’s financial affairs and makes changes unduly complicated and expensive to effect. The Board may adopt one or more policies as it deems appropriate to address certain items addressed in former Ordinance No. 3-2015, because adoption of such matters in policy will make them simpler to oversee and amend as the Agency’s circumstances require. This ordinance is adopted pursuant to Agency Act sections 67 and 80, Public Contract Code sections 21614 and 21616, Government Code section 54202, and other applicable law.

Section 2. Repeal of Ordinance No. 3-2015. Ordinance No. 3-2015, entitled “Establishing Purchasing and Public Works Contracting Regulations,” is hereby repealed, and shall have no further force or effect after the effective date of this ordinance.

Section 3. Effective Date. This ordinance shall take effect 30 days after its adoption.

Section 4. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

INTRODUCED by the Board of Directors at its regular meeting held on August 16, 2023.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency at a regular meeting on September 20, 2023 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

By:

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

Attest:

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



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-8
Subject: Approval of Agency Purchasing Policy Resolution No. 14-2023.

Background

On September 9, 2015, the Agency adopted Ordinance 3-2015 establishing purchasing and public works contracting regulations. As part of a routine review with staff it was identified that the provisions outlined in the ordinance were impeding the efficient procurement of needed goods and materials. As a first step in pursuing an update to the ordinance staff approached the Finance Committee discussing the challenges being faced. The Committee received staff feedback and expressed that an update may be warranted allowing staff to draft a new policy.

At the August 8th Finance Committee meeting staff presented an updated policy, receiving positive feedback on the policy staff is bringing the newly drafted policy for full Board review and consideration. Additionally, working with Agency legal representation guidance was given to draft the policy as a resolution as this policy governs internal Agency business. At the August 16th Board of Directors meeting the Board reviewed the draft policy with additional minor revisions. Attached is the final draft for approval.

Fiscal Impact

None


Attachments

1. Resolution No. 14-2023 Establishing Rules and Regulations for the Procurement of Goods, Services and Contracts as well as Public Works Contracting.

Recommendation

Management recommends approval of Purchasing Policy Resolution No. 14-2023.

Review Tracking

Submitted By: 
Richard Pallante
General Manager

RESOLUTION NO. 14-2023

**AN RESOLUTION OF THE BOARD OF DIRECTORS OF
THE TAHOE-TRUCKEE SANITATION AGENCY
ESTABLISHING RULES AND REGULATIONS FOR
THE PROCUREMENT OF GOODS, SERVICES AND CONTRACTS
AS WELL AS PUBLIC WORKS CONTRACTING REGULATIONS.
HEREINAFTER TO BE KNOWN AS THE PURCHASING POLICY;
AND REPEALING ORDINANCE NO. 3-2015**

BE IT ORDAINED by the Board of Directors of Tahoe-Truckee Sanitation Agency that the following procurement and public works contracting regulations are hereby established:

1. Purpose and Authority. The purpose of this Resolution is to establish practices and procedures governing Agency purchases of goods, services, contracts as well as public works contracting. This Resolution is adopted pursuant to Agency Act sections 67 and 80, Public Contract Code sections 21614 and 21616, Government Code section 54202, and other applicable law.

2. Definitions.

- a. "Agency" means Tahoe-Truckee Sanitation Agency.
- b. "Awarding Entity" means the Board of Directors, Agency General Manager, or Contracting Agent.
- c. "Bid" means an offer or proposal submitted by a Bidder setting forth the price for the Goods, Services, Contracts or Construction to be provided.
- d. "Bidder" means any individual, firm, entity, partnership, corporation, or combination thereof, submitting a Bid.
- e. "Change Order" means an Agency-issued document used to revise the terms of a contract with the purpose to modify or revise the quantity, price or scope of goods, services, or professional services.
- f. "Competitive Procurement" means a process involving the solicitation under the authority and supervision of the Agency General Manager by Formal Procurement or Informal Procurement under procedures and circumstances intended to foster effective, broad-based competition within private sector to provide goods, services, or construction.
- g. "Construction" means the process of building, altering, repairing, improving, or demolishing any public structure or building, or other improvements of any kind. It does not include routine operation, maintenance or repair of existing structures, buildings, or real property by the Agency's own forces.
- h. "Contract" means any type of legally recognized agreement to provide Goods, Services or Construction, no matter what it may be titled (i.e., Agreements), including executed Purchase Orders, for the Procurement of Goods, Services or Construction.
- i. "Contracting Agent" means the Agency General Manager or his or her designee.

j. "Contractor" means any Person (as hereinafter defined) who enters into a Contract with the Agency

k. "Cooperative Purchasing" is "Procurement conducted by, or on behalf of, one or more Public Procurement Units" as defined by the American Bar Association Model Procurement Code for State and Local Governments. "Cooperative Purchasing" means a purchasing method whereby the Procurement requirements of two or more governmental entities are combined in order to obtain the benefit of volume Procurement or reduction in administrative expenses. Cooperative Purchasing practices may include other agencies who conduct volume procurements on behalf of governmental agencies.

l. "Emergency" means a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.

m. "Formal Bid" means a written bid which shall be (1) submitted in a sealed envelope, (2) publicly opened and read and recorded at an Agency-specified date, time, and place, and (3) accepted only by an award made by the Awarding Entity.

n. "Formal Procurement" means Procurement by written Notice Inviting Bids and Formal Bid, Request for Proposals and includes Procurement of Construction, Goods and Services

o. "Goods" means supplies, materials and equipment.

p. "Informal Bid" means an offer, which may be conveyed to the Contracting Agent by email, letter, memo, financial system, or other means, to provide for stated prices, goods, services, or construction, which are not required to be Procured by the Formal Procurement.

q. "Informal Procurement" means Competitive Procurement by Request for Bid, Request for Proposals, request for information or request for quote.

r. "Lowest Responsible Responsive Bidder" for purposes of the purchase of Material means the bidder that timely submits a complete and fully responsive bid and that best responds in price, quality, service, fitness and capacity to meet the particular bid requirements; price alone will not be the determinative factor, but will be considered along with other relevant responsibility factors including, but not limited to, the ability of the bidder to deliver, quality, availability of parts or service, and prior Agency or other experience with the bidder. Lowest Responsible Responsive Bidder also includes any vendor on the open market or Internet that offers a price for the particular Material that is less than the low bid received after soliciting bids.

s. "Lowest Responsible Responsive Bidder" for purposes of public works bidding and contracting (section 10) shall have the meaning as found in applicable California case law (see, e.g., Great West Contractors, Inc. v. Irvine Unified School District (2010) 187 Cal.App.4th 1425).

t. "Material" means material, supplies, equipment, and merchandise, including, but not limited to, vehicles, computers, other machines, office supplies, chemicals, tools, and furniture.

u. "On-Site Services" means a service provider will either repair or exchange the product at your location.

v. "Person" means any individual, partnership, limited partnership, association, corporation, labor

union, committee, club, governmental entity, or other entity recognized by California Law.

w. "Piggyback Purchase" means utilizing an existing contract to acquire the same commodities or services at the same or lower price from another public entity contract.

x. "Procure" and "Procurement" mean buying, purchasing, renting, leasing, or otherwise acquiring or obtaining Good, Services, Contracts or Construction; this also includes all functions and procedures pertaining thereto.

y. "Professional Services" means advisory, consulting, architectural, information technology, engineering, financial, legal, surveying, research or developmental and any other Services which involve the exercise of professional discretion and independent judgment based on an advanced or specialized knowledge, expertise or training gained by formal studies or experience.

z. "Public Works Contract" means an agreement for the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

aa. "Purchase Order" means Agency issued document with necessary terms and conditions, which authorizes the delivery of Goods, the rendering of Services or the performance of Construction at a stated price and encumbers Agency funds for the payment; therefore, when approved by the Agency through the annual budget process or at another time during the fiscal year.

bb. "Purchase Requisition" means a written request prepared by authorized personnel on the requisite Agency form and approved by appropriate authority levels to procure specified goods, services, and contracts.

cc. "Request for Proposals" means a written solicitation issued by Contracting Agent, through the supervision of the General Manager, which (1) generally describes the Goods or Services sought to be Procured by the Agency, (2) sets forth minimum standards and criteria for evaluating proposals submitted in response to it, (3) generally describes the format and content of proposals to be submitted, (4) provides for negotiation of terms and conditions of the Procurement and (5) may place emphasis on described factors other than price to be used in evaluating proposals.

dd. "Request for Bids" or "Notice of Inviting Bids" means a written or verbal solicitation issued under the authority and supervision of the General Manger for Formal or Informal Bids for described Goods, Services or Construction, which may be Procured by Formal or Informal Procurement.

ee. "Services" means all services which are described in Agency specification or are in the nature of advertising, cleaning, gardening, insurance, janitorial, leasing of Goods, membership, postal, printing, security, subscriptions, travel, utilities, weeding and discing, and the repairing, maintaining or servicing of Goods, but does not include Professional Services, real property transactions, Construction, Design-build, nor employment and collective bargaining contracts.

ff. "Single Source" means there are two or more vendors that can provide the Goods or Services required by the Agency, but the department selects one vendor over the others. Department must state the circumstances leading to the selection of the vendor, any alternatives considered, rationale for selecting the vendor and how it was determined that the price was fair and reasonable by filling out the Single Source/ Sole Source Justification form.

gg. "Sole Source" means the ONLY known source for unique goods and services with no other option.

3. Policy. It is hereby determined and declared to be the policy requirement of the Agency that procurement of Goods, Services and Construction by the Agency shall, whenever practicable and advantageous to the Agency, be based on Competitive Procurement, whether by Informal or Formal Procurement if required, except as otherwise provided in this policy. This policy and regulations apply to (a) Agency purchases of Material, and (b) the approval and award of contracts for construction, reconstruction, installation or repair of Agency facilities, buildings, structures, and other public works. **These regulations do not apply** to the following purchases, expenditures, contracts or work: (a) leases; (b) consultant or service contracts (including equipment service, maintenance or repair contracts); (c) utility service, accounts and contracts; (d) maintenance work (including painting, landscape maintenance, vehicle servicing and maintenance, and other routine work for the preservation or protection of equipment or facilities); (e) procurement of insurance and bonds; (f) purchase of fuel, oil or other vehicle maintenance supplies; (g) purchase of computer software; or, (h) construction, reconstruction, installation, repair or other work performed by Agency employees.

4. Purchasing Code of Ethics. As public employees, Agency staff shall use their best unbiased judgment every time money is expended, or action taken on the Agency's behalf. This shall include the Agency staff doing the following:

- a. Avoid unfair practices by granting all competitive Contractors equal consideration;
- b. Conduct business in good faith, demanding honesty, and ethical practices from all participants in the Procurement process;
- c. Decline personal gifts or gratuities from past, present, or potential Contractors with the intention of avoiding undue influence or appearance to influence Procurement decisions;
- d. Promote positive Contractor relationships by affording Contractor representatives courteous, fair, and ethical treatment;
- e. Make every reasonable effort to negotiate equitable and mutually agreeable settlements of controversies with a Contractor(s).
- f. Avoid involvement in any transactions/activities that could be considered or even appear to be a conflict between personal interest and the interests of the Agency; and,
- g. Know and obey the letter and spirit of laws governing Procurement and remain alert to the legal ramifications of Procurement decisions.

5. Contracting Agent. The Contracting Agent is the General Manager and shall have responsibility and authority in connection with Procuring Goods, Services, and Construction in accordance with this Policy. The Contracting Agent may delegate to Agency Department Managers and other employees the authority to make Procurement, enter Agency into Contracts and perform other duties in accordance with these regulations. The Contracting Agent may adopt rules and procedures to implement and supplement these regulations so long as they are consistent with this Policy.

6. Authorization. The following are limits herein authorized within the Policy:

- a. Procurement Less Than \$5,000 (five thousand dollars). For a purchase of Materials, Goods, and Services of estimated value less than \$5,000 (five-thousand dollars), the Contracting Agent may make the purchase on the open market or through the Internet. This may include Sole Source, Single Source, comparative pricing or Informal Competitive Bidding, whichever method the Contracting Agent deems most appropriate in the circumstances. If there are unappropriated funds available in the current approved Agency budget for the purchase, then the Contracting Agent may approve the purchase through a written invoice, Purchase Order, P-Card, or Contract. If there are not unappropriated funds within the approved budget, then the purchase must be authorized in advance by the Contracting Agent.

- b. Procurement between \$5,000 and \$50,000.00 (five thousand and fifty thousand dollars) ~~25,000(five thousand dollars and twenty-five thousand dollars)~~. For purchases of Materials, Goods, and Services of estimated value between \$5,000 and \$50,000.00~~25,000~~ (five thousand dollars and fifty~~twenty-five~~ thousand dollars), that are not required to follow a Formal Bid process as indicated within this Policy, the Contracting Agent and any employees designated by the Contracting Agent may make the purchase through the Informal Procurement process. If there are unappropriated funds available in the current approved Agency budget for the purchase, then the Contracting Agent may approve the purchase through a written invoice, purchase order or contract. If there are not unappropriated funds within the approved budget, then the purchase must be authorized in advance by the Contracting Agent.
- c. Procurement greater than \$50,000~~25,000~~ (fifty~~twenty-five~~ thousand dollars). For purchases of Materials, Goods, and Services estimated value greater than \$50,000~~25,000~~ (fifty~~twenty-five~~ thousand dollars), the Contracting Agent and any employees designated by the Contracting Agent must make the purchase through the Formal Procurement process. If the Contracting Agent chooses to use a Formal Bid process, the following procedures must be adhered to:
1. **Bid Notice.** The Contracting Agent will prepare a Notice Inviting Bids for the Procurement, including a description of the Material to be Procured (including, if appropriate, reference to the bid specifications), the method to obtain more detailed information about the Procurement, the deadline for receipt of sealed bids, and the time and place of the bid opening. The Notice Inviting Bids will be posted in three public places, posted on the Agency website, and distributed and noticed to responsible prospective suppliers and vendors in such other manner as the Contracting Agent deems appropriate. The Contracting Agent, in his or her discretion, may require bidders to post a bidder's security in a form and amount as determined by the Contracting Agent. If a bidder's security is to be required, the bid security requirements must be set forth in the Notice Inviting Bids.
 2. **Bid Opening.** The Bids will be opened in public at the time and place appointed in the Bid Notice. The Contracting Agent will tabulate all bids received and keep them open for public inspection. Any bids received after the bid receipt deadline will be returned to the bidder unopened.
 3. **Bid Award \$50,000~~25,000~~ (fifty~~twenty-five~~ thousand dollars) or less.** If the low bid is \$50,000~~25,000~~ (fifty~~twenty-five~~ thousand dollars) or less and there are unappropriated funds available in the current approved Agency budget for the Procurement, then the Contracting Agent may (i) award the Procurement to the Lowest Responsible Responsive Bidder, (ii) reject all bids and re-advertise for bids, (iii) reject all bids and not proceed with the Procurement, or reject all bids and proceed with an open market or Internet purchase if the price to be paid on the open market or Internet is less than the low bid. The Contracting Agent may waive any irregularity, informality or minor error in any bid that does not affect the bid price.
 4. Upon award to the Lowest Responsible Responsive Bidder, the Contracting Agent will approve the Procurement through a written

invoice, Purchase Order or Contract. If the estimated value of the Procurement is ~~\$50,000~~~~25,000~~ (~~fifty~~~~twenty-five~~ thousand dollars) or less and no responsive bids are received by the bid deadline, the Contracting Agent may make and approve the purchase on the open market or through the Internet by seeking the most favorable terms and price either through negotiation, comparative pricing or informal competitive bidding, whichever method the Contracting Agent deems most appropriate in the circumstances.

5. **Bid Award; Over ~~\$50,000~~~~25,000~~ (~~fifty~~~~twenty-five~~ thousand dollars).** If the low bid is over ~~\$50,000~~~~25,000~~ (~~fifty~~~~twenty-five~~ thousand dollars), at the next Board of Directors meeting following the bid opening, the Contracting Agent will present the bids to the Board and make a recommendation on an award to the Lowest Responsible Responsive Bidder. In its discretion, the Board may (i) award the Procurement to the Lowest Responsible Responsive Bidder, (ii) reject all bids and re-advertise for bids, (iii) reject all bids and not proceed with the Procurement, or (iv) reject all bids and direct that an open market or Internet purchase be made by the Contracting Agent if the price to be paid on the open market or Internet is less than the low bid. The Board may waive any irregularity, informality or minor error in any bid that does not affect the bid price. Upon award to the Lowest Responsible Responsive Bidder, the purchase will be confirmed by an approved written invoice, Purchase Order or Contract. If no responsive bids are received by the bid deadline, the Board may authorize the Procurement to be made on the open market or through the Internet by seeking the most favorable terms and price either through negotiation, comparative pricing or informal competitive bidding, whichever method the Board or Contracting Agent deems most appropriate in the circumstances.

d. **Exceptions.** Bidding will not be required for Procurements in the following situations: (i) the General Manager determines that the Material can be obtained reasonably and efficiently only from one vendor or supplier; (ii) the General Manager determines that it is strongly preferred for efficient operations that the Material be of a particular model, brand or make in order to match and be compatible with the model, brand or make of existing in-use Material; (iii) the Material is to be purchased through or from the State of California or other federal, state or local government group sale program; (iv) Emergency Purchases); or the Board of Directors finds and determines by resolution that the nature of the purchase is such that competitive proposals would be unavailing or would not produce an advantage and the solicitation of Competitive Bids therefore would be undesirable, impractical, or impossible. For any Procurement subject to an exception the General Manager may approve the purchase if it is under \$25,000 (twenty-five thousand dollars) and there are unappropriated funds available in the current approved Agency budget or if it is an Emergency Procurement Otherwise, the purchase must be approved by the Board of Directors.

7. **Sole Source.** A sole source exists when goods or services, because of unique characteristics or other reasons, are only available from a single source. Sole source justifications are reviewed and approved by the General Manager prior to an order being placed. When an alternate supplier for a product or service cannot be identified, to the best of the requester's knowledge, based upon thorough research, a sole source justification must be provided. The sole source justification should document the good faith effort made in searching for other suppliers, include a list of the unique technical specifications required

of the product, and the companies that were contacted in the search for alternate sources.

8. Cooperative Contracting. The Agency will utilize Cooperative Contracting when available, either through Cooperative Memberships with Sourcewell, Omnia Partners, or other Cooperative Purchasing Programs. The Agency may “Piggyback” on pricing arranged by other local government entities completing same or similar Procurements. To qualify for “Piggyback” the prior Procurement must have been (i) completed within the last year (ii) completed through a competitive purchase agreement (iii) the vendor must agree to honor the same pricing terms.

9. Emergency Procurements. In case of an Emergency, the Contracting Agent is authorized to make necessary purchases of Material in the open market or through the Internet after first notifying at least two members of the Board. Procurements made under this subsection do not require prior Board approval provided at a scheduled Board Meeting and may be made without complying with the bidding requirements. The Contracting Agent thereafter must report promptly to the Board concerning the type and amount of the Procurement and the Emergency circumstances warranting the purchase.

10. Public Works Contracting

a. Contracts Less Than \$5,000 (five thousand dollars). For a public works contract of estimated value less than \$5,000 (five thousand dollars), the Contracting Agent may negotiate the contract on the open market or through the Internet by seeking the most favorable terms and price either through negotiation, comparative pricing or informal competitive bidding, whichever method the Contracting Agent deems most appropriate in the circumstances. If there are unappropriated funds available in the current approved Agency budget for the contract, then the Contracting Agent may approve and sign the contract. If there are not unappropriated funds within the approved budget, then the contract must be approved by the Board of Directors.

b. Contracts \$5,000 (five thousand dollars) and over. A public works contract of estimated value greater than \$5,000 (five thousand dollars) must be made pursuant to the following bidding procedures:

(1) **Bid Notice.** The Contracting Agent will prepare a notice inviting bids for the contract, including a description of the work to be performed (including, if appropriate, reference to the bid and contract specifications), the method to obtain more detailed information about the work, the deadline for receipt of sealed bids, and time and place of the bid opening. The notice inviting bids will be posted in three public places in the Agency, posted on the Agency website, and distributed and noticed to responsible contractors in such other manner (e.g., posting to appropriate construction trade journals) as the Contracting Agent deems appropriate. The Contracting Agent, in his or her discretion, may require bidders to post a bidder's security in a form and amount as determined by the Contracting Agent. If a bidder's security is to be required, the bid security requirements must be set forth in the notice inviting bids.

(2) **Bid Opening.** At the time and place for the bid opening, the bids will be opened in public. The Contracting Agent will tabulate all bids received and keep them open for public inspection. Any bids received after the bid receipt deadline will be returned to the bidder unopened.

(3) **Bid Award; ~~\$50,000~~25,000 (fifty~~twenty-five~~ thousand dollars) or Less.** If the low bid is ~~\$50,000~~25,000 (fifty~~twenty-five~~ thousand dollars) or less and there are unappropriated funds

available in the current approved Agency budget for the purchase, then the Contracting Agent may (i) award the public works contract to the Lowest Responsible Responsive Bidder and approve and sign the contract, (ii) reject all bids and re-advertise for bids, or (iii) reject all bids and not proceed with the contract. The Contracting Agent may waive any irregularity, informality or minor error in any bid that does not affect the bid price. If the estimated value of the work is \$25,000 (twenty-five thousand dollars) or less and no responsive bids are received by the bid deadline, the Contracting Agent may authorize the work by negotiating and approving a contract or contracts with a qualified contractor or contractors.

(4) **Bid Award; Over ~~\$50,000~~25,000 (fiftytwenty-five thousand dollars).** If the low bid is over ~~\$50,000~~25,000 (fiftytwenty-five thousand dollars) or if it is less than ~~\$50,000~~25,000 (fiftytwenty-five thousand dollars) but there are not unappropriated funds available in the current approved Agency budget for the purchase, then, at the next Board of Directors meeting following the bid opening, the Contracting Agent will present the bids to the Board and make a recommendation on an award to the Lowest Responsible Responsive Bidder. In its discretion, the Board may (i) award the public works contract to the Lowest Responsible Responsive Bidder and authorize contract approval, (ii) reject all bids and re-advertise for bids, or (iii) reject all bids and not proceed with the contract. The Board may waive any irregularity, informality or minor error in any bid that does not affect the bid price. If no responsive bids are received by the bid deadline, the Board may authorize the work to be performed by negotiated contract or contracts with a qualified contractor or contractors.

(5) **Exceptions.** Bidding will not be required for public works contracts in the following situations: (i) there will be no cost to the Agency; (ii) the work will be contracted through an arrangement with a federal, state or local government agency; (iii) Emergency contracting (see section (9)); or (iv) the Board of Directors finds and determines by resolution that the nature of the contract is such that competitive proposals would be unavailing or would not produce an advantage and the solicitation of competitive bids therefore would be undesirable, impractical, or impossible. Except for Emergency contracting, any public works contract subject to an exception must be approved by the Board of Directors.

(6) **Emergency Contracting.** Pursuant to Public Contract Code section 22050, the Board of Directors delegates to the General Manager the authority to repair and replace any Agency facility, building or structure and to take any other directly related immediate action in response to an Emergency, including procuring necessary contractors, equipment, services, and supplies, without giving public notice for bids to let contracts. In the event of an Emergency, the General Manager may take such action and approve such contracts as appropriate to respond to the Emergency in accordance and in compliance with the requirements of section 22050.

11. On-site Services. Purchase Orders will not be issued for On-site Services unless the following insurance requirements are met:

Types & Limits. Contractor at its sole cost and expense shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

<i>Type</i>	<i>Limits</i>	<i>Scope</i>
Commercial general liability	\$2,000,000 per occurrence & \$5,000,000 aggregate	at least as broad as ISO CG 0001
Automobile liability	\$2,000,000 per accident	at least as broad as ISO CA 0001, code 1 (any auto)
Workers' compensation	Statutory limits	
Employers' liability	\$1,000,000 per accident	
Professional liability*	\$1,000,000 per claim	

*Required only if Contractor is a licensed engineer, land surveyor, geologist, architect, doctor, or attorney.

12. Superseder. This Resolution supersedes the Agency Purchasing Policy dated September 2015 and all other prior inconsistent Agency ordinances, resolutions, policies and procedures.

13. Effective Date. This ordinance shall be effective 30 days from the date of its adoption.

14. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within ten days after its adoption.

Passed and adopted at a meeting of the Board of Directors of Tahoe-Truckee Sanitation Agency on this 20th day of September 2023, at Truckee, California, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By:

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

ATTEST:

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

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 14-2023, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency, County of Nevada, State of California, on September 20, 2023.

 Roshelle Chavez, Board Clerk
 TAHOE-TRUCKEE SANITATION AGENCY

APPENDIX A – PURCHASING CARD POLICY

Purchasing Card Policy

The Purchasing Card (P-Card) is a flexible purchasing tool which offers an alternative to the existing purchasing processes and provides an extremely efficient and effective method for with individual purchase limits and a monthly total expenditure as assigned to each cardholder (automatically renewed each month). The card is to be used for official purchases of goods. Purchases made on the P-Card are subject to the same rules for formal bid limits, sole source and emergency purchases.

Cardholders- An employee of T-TSA who Is approved by his/her Department Head to use the P-Card to execute purchase transactions on behalf of T-TSA. All Cardholders **MUST** complete training before being issued a P-Card. Cardholder Responsibilities Include but are not limited to:

- Ensure the Purchasing Card is used for legitimate business purposes only.
- Always maintain the Purchasing Card in a secure location.
- Not allow other individuals to use their Purchasing Card.
- Use the card **ONLY** for individual purchases, not recurring/automatic charges that allow the vendor to use your card number repeatedly without your permission for each charge, such as monthly rentals, etc.
- Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed the authorized threshold.
- Not renew publication subscriptions more than once per fiscal year.
- Obtain and reconcile all sales slips, register receipts, and/or Purchasing Card slips to the Bank statement and provide it to Finance Department for reconciliation, approval, and allocation of transactions.
- Notify Finance Department if the default accounting code should be changed on an individual trans- action.
- Attempt to resolve disputes or billing errors directly with the vendor and notify the Bank if the dispute or billing error is not satisfactorily resolved by contacting the Bank.
- Ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Identifying and notifying Finance Department of transactions that require the submission of use tax to the Department of Revenue.
- Immediately report a lost or stolen card to the Bank and Finance Department
- Return the Purchasing Card to Finance Department upon terminating employment with T-TSA
- Report erroneous and emergency transaction needs to the Finance Department during normal business hours.

Purchasing Card Administrators- Employees within the Finance Department responsible for the implementation and day-to-day maintenance of the program; the main contact for questions or concerns about the program. Handles the internal accounting and payment functions for the program to ensure compliance with program and Agency policies.

Purchase Limits- All dollar-value purchase limits will be adhered to under the program and any splitting of transactions to avoid authorized limits is strictly prohibited. The Purchase Limit per cardholder per purchase is \$5,000 (five thousand dollars) and the limit per cardholder per month is \$25,000 (twenty-five thousand dollars). Any deviations of the assigned limits must have General Manager approval.

Restricted Items- The following items and services are restricted for all Cardholders:

- Alcoholic Beverages
- Cash Advances
- Computers Construction Services
- Donations
- Firearms, Weapons & Ammunitions
- Hazardous Materials
- Items from On-line Auction sites
- On site Services
- Animals
- Cell Phones
- Controlled Substances
- Data Network Equipment
- Entertainment Expenses
- Gifts Benefitting Individual Employees
- Items for Personal Use
- Moving Services
- Professional Services
- Real Property

Training- To be administered by the Finance Department on how to use the web portal and will receive a detailed manual on rules and guidelines for using the P-Card.

Violations- Any violations of the P-Card policy shall result in a warning to the Cardholder; a second offense shall result in a temporary suspension of P-Card privileges until a mandatory re-training of the Cardholder on proper P-Card usage has been completed; subsequent offenses may result in revocation of the P-Card or other disciplinary action, up to and including termination.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-9
Subject: Approval of Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.

Background

The Agency owns approximately 900 acres of property in the Martis Valley, most of which is unfenced and undeveloped. In prior discussions, the Board has expressed interest in striking an appropriate balance between allowing daytime use of Agency open space and protecting Agency facilities and buffer lands against incompatible uses and risks.

Agency staff have been working with Agency counsel to develop appropriate signage for fenced and unfenced Agency property. Staff are proposing the following for final approval:

- Draft Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.
- Updated Section 3. Definition to (a) “Agency property” means all real property under the ownership or control of the Agency, but does not include areas in lawful possession of another person or entity, any trail and paved areas comprising the Truckee River Legacy Trail, or any fenced areas, indoor areas, or property that is otherwise not generally open to the public.
- Fenced portions of Agency property that are not generally open to the public will be marked with No Trespassing signs to protect Agency facilities.
- Unfenced portions of Agency property will be marked with No Trespassing signs prohibiting: (1) after-hours access (between 8:30 pm to 5:30 am in summer, 5:30 pm to 7:00 am in winter); (2) fires; (3) offroad vehicle use; (4) parking on Joerger Drive and Butterfield Drive except in designated areas; and (5) camping.

Most of these proposed limitations can be implemented under existing state law. However, Agency counsel has advised that an ordinance is necessary to enforce a prohibition on after hours use of unfenced Agency property. The proposed ordinance would also prohibit open and cooking fires on Agency property, which may be cumulative with other local limitations on fires.

Local law enforcement would be authorized to enforce violations of the posted limits. Agency staff would work with law enforcement to make them aware of the ordinance and discuss appropriate enforcement mechanisms.

Fiscal Impact

Appropriate signage has been budgeted within the Maintenance budget.


Attachments

Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.

Recommendation

Approve Ordinance No. 4-2023 Prohibiting After Hours Use of Agency Property.

Review Tracking

Submitted By: 
Richard Pallante
General Manager

ORDINANCE NO. 4-2023

AN ORDINANCE OF THE BOARD OF DIRECTORS OF TAHOE-TRUCKEE SANITATION AGENCY PROHIBITING AFTER HOURS USE OF AGENCY PROPERTY

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

Section 1. Purpose and Authority. The purpose of this ordinance is to protect the health, safety, and welfare of the public by prohibiting use of certain Agency real property after hours. The prohibition of after-hours use and camping on Agency real property is intended to mitigate the threat of criminal activity, degradation, fire, and other potential causes of destruction and interference to the critical infrastructure of the Agency.

This ordinance is adopted pursuant to Agency Act sections 67, 120 and 140, Penal Code section 602 and other applicable law.

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

(a) The Agency owns approximately 900 acres of property in Martis Valley, most of which is undeveloped and unfenced.

(b) The Agency has frequently experienced incidents involving use of Agency property outside of daylight hours, including unauthorized overnight camping.

(c) After hours use of Agency property poses a threat to Agency facilities and operations due to potential damage to public property, interference with Agency operations, environmental degradation, and the high risk of fire damage to Agency facilities.

(d) After hours use of Agency property also poses a threat to the health, safety, and welfare of the public due to unsanitary conditions and the lack of emergency services on undeveloped and unmonitored Agency property.

(e) Prohibiting after hours use and camping on Agency property will enable the Agency to protect and preserve lives and infrastructure, ensure the provision of vital public services, and advance the Agency's efforts to limit fire risk.

Section 3. Definitions. When used in this Ordinance, the following words and phrases have the following meaning:

(a) "Agency property" means all real property under the ownership or control of the Agency, but does not include areas in lawful possession of another person or entity, any trail and paved areas comprising the Truckee River Legacy Trail, or any fenced areas, indoor areas, or property that is otherwise not generally open to the public.

(b) "Camp" or "camping" means the use of, settling, fixing in place, setting up, storing, locating, or leaving behind on Agency property any or a combination of the following: tents, huts, other temporary physical shelters, cots, beds, bedrolls, hammocks, sleeping bags,

tarps, campfire materials, or cooking materials and similar equipment. Camp or camping specifically does not include an item or collection of items that reasonably appear to be for a daytime use, of less than 12-hours, brought to the Agency property for hiking, picnics, or other day-time activities.

Section 4. After Hours Use Prohibited.

(a) For all purposes, including the determination of a trespass under Penal Code section 602, subdivision (o), Agency property is hereby declared to not be open to the general public during the following times:

1. April through September: 8:30 P.M. to 5:30 A.M. of the succeeding day.
2. October through March: 5:30 PM to 7:00 AM. of the succeeding day.

(b) It is unlawful and a trespass for any individual to enter into or camp on Agency property without Agency permission during the time periods set forth in section 4, subdivision (a).

(c) It is a violation of this ordinance to set up provisions for the purpose of camping whether or not a full night is actually spent on Agency property.

(d) Nothing in this section is intended to prohibit any lawful use of Agency property outside of the stated time restrictions.

Section 5. Fire Prohibited.

(a) It is unlawful and a trespass for any individual to ignite a fire or use a flame cooking device on Agency property without Agency permission.

Section 6. Enforcement.

(a) The Agency shall enforce this provision in a manner that is consistent with applicable federal, state and local laws, including but not limited to applicable case law.

(b) The Truckee Police Department, Nevada County Sheriff's Department, Agency staff, and the staff of all other agencies with jurisdiction are authorized to administer and enforce this ordinance.

(c) The Agency General Manager or designee is hereby authorized to promulgate rules, protocols and procedures for the implementation of this ordinance, including but not limited to directing staff to post signage referencing this ordinance.

Section 7. Effective Date. This ordinance shall take effect 30 days after passage.

Section 8. Posting. This ordinance shall be posted within the Agency in at least three conspicuous places within 10 days after its adoption.

PASSED AND ADOPTED by the Board of Directors of the Tahoe-Truckee Sanitation Agency on the 20th day of September 2023, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

By:

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

Attest:

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

CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 4-2023, duly and regularly adopted by the Board of Directors of Tahoe-Truckee Sanitation Agency on September 20th, 2023.

Roshelle Chavez, Board Clerk
TAHOE-TRUCKEE SANITATION AGENCY



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-10
Subject: Consider Approving Resolution No. 15-2023 Declaring Real Property Subject to Pending 2019 Land Exchange with Truckee Tahoe Airport District to be Surplus Exempt Land.

Background

In 2019, the Agency and the Tahoe-Truckee Airport District (“TTAD”) entered into a Real Property Exchange Agreement. In 2020, the Agency and TTAD executed an Amended and Restated Real Property Exchange Agreement that modified and confirmed the parcels to be exchanged. The exchange parcels are shown on Exhibit A to the proposed Resolution. The Agency and TTAD are continuing to work to implement the real property exchange.

In 2020, the California Legislature amended the Surplus Land Act (“SLA”) to impose new requirements on public agency disposition of real property. Although the real property exchange between the Agency and TTAD predates these new requirements, it must comply with the SLA as amended because the exchange was not completed by December 31, 2022. (Gov. Code, § 54234, subd. (a)(1)(A).)

Certain real property transactions are statutorily exempt from the SLA. For the Agency-TTAD exchange, two exemptions apply:

- The transaction is an exchange for another property necessary for TTSA’s use.
- The transaction is a transfer of real property to another local agency.

(Gov. Code, § 54221, subd. (f)(1)(C)-(D).) The proposed resolution finds and determines that these SLA exemptions apply to the Agency-TTAD exchange and the Agency may complete the pending exchange without further compliance with the SLA.

The proposed resolution affects only the real property subject to the pending Agency-TTAD real property exchange agreement. It does not affect SLA compliance for any other Agency real property.

TTAD’s Board of Directors passed a resolution similar to the proposed resolution at its August 2023 Board of Directors meeting.

Adoption of the proposed resolution is exempt from the California Environmental Quality Act (“CEQA”) because a Board determination that the exchange property is exempt from the SLA does not have a potential to create a significant effect on the environment.

If the Board approves the proposed resolution, Agency staff and counsel will submit a copy of the resolution to the California Department of Housing and Community Development (“HCD”), the agency tasked with implementing the SLA and reviewing exemption determinations. Agency staff and counsel will also prepare and submit a CEQA Notice of Exemption.

Fiscal Impact

None.


Attachments

Resolution No. 15-2023 Declaring, Pursuant To Government Code Section 54221, That Real Property Owned by the Agency is Exempt Surplus Land and Finding that Such Declaration and Authorization is Exempt from Environmental Review under the California Environmental Quality Act

Recommendation

Approve Resolution No. 15-2023 and direct Agency staff and counsel to submit the Resolution to HCD and prepare and file a CEQA Notice of Exemption.

Review Tracking

Submitted By: 
Richard Pallante
General Manager

RESOLUTION NO. 15-2023

A RESOLUTION OF THE BOARD OF DIRECTORS OF TAHOE-TRUCKEE SANITATION AGENCY DECLARING, PURSUANT TO GOVERNMENT CODE SECTION 54221, THAT REAL PROPERTY OWNED BY THE AGENCY IS EXEMPT SURPLUS LAND AND FINDING THAT SUCH DECLARATION AND AUTHORIZATION IS EXEMPT FROM ENVIRONMENTAL REVIEW UNDER THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

WHEREAS, the Truckee-Tahoe Sanitation Agency (the “Agency”) is the owner in fee simple of certain real property located at Assessor Parcel Numbers 019-440-081, 049-040-024, 049-040-025 in Truckee, Nevada County, California, portions of which are depicted on Exhibit A (“Agency Properties”);

WHEREAS, the Truckee Tahoe Airport District (the “District”) is the owner in fee simple of certain real property located at Assessor Parcel Number 049-040-11 in Truckee, Nevada County, California, portions of which are also depicted on Exhibit A (“District Property”);

WHEREAS, the Surplus Land Act, Government Code sections 54220 et seq. (as amended, the “Act”), applies when a local agency disposes of “surplus land,” as that term is defined in Government Code section 54221, but expressly does not apply to the disposal of “exempt surplus land,” pursuant to Government Code section 54222.3;

WHEREAS, the Act requires local agencies, such as the Agency, to declare certain real property they own as either “surplus land” or “exempt surplus land,” as supported by written findings, prior to any disposition of the real property;

WHEREAS, the Agency previously agreed in an Amended & Restated TTSA/TTAD Real Property Exchange Agreement executed January 24, 2020 to transfer the Agency Properties to the District, which is a “local agency” under the Act, in exchange for fee ownership in the District Property;

WHEREAS, under the Act, exempt surplus land includes land that a local agency is exchanging for another property necessary for the agency’s use (Government Code section 54221(f)(1)(C));

WHEREAS, the Act also defines exempt surplus land to include land that a local agency is transferring to another local, state, or federal agency for the transferee agency’s use (Government Code section 54221(f)(1)(D));

WHEREAS, the Agency will use the property it acquires as a result of the exchange for lawful and beneficial Agency purposes;

WHEREAS, the Board of Directors has reviewed this Resolution and now desires to declare the Agency Properties as exempt surplus land under the Act, based on the findings and justifications contained in this Resolution.

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

1. The above recitals are true and correct.

2. The Board of Directors hereby declares that the Agency Properties, including any minor modifications to the proposed parcel boundaries as are agreed to by Agency and District, are exempt from the Act as exempt surplus land pursuant to Government Code sections 54221(f)(1)(C) and 54221(f)(1)(D), based on the findings contained in this Resolution; namely, that the Agency intends to transfer a portion of the Agency Properties to the District in exchange for the District Property, and both the Agency and the District will use the properties acquired as a result of this exchange for public purposes including greater access to other properties owned by the Agency and District respectively.

3. This Resolution has been reviewed with respect to the applicability of the California Environmental Quality Act (Public Resources Code Section 21000 et seq.) (“CEQA”). Board of Directors has determined that the designation of this property as exempt surplus does not have the potential for creating a significant effect on the environment and is therefore exempt from further review under CEQA pursuant to State CEQA Guidelines Section 15060(c)(3), because it is not a project as defined by the CEQA Guidelines, Section 15378. Adoption of the Resolution does not have the potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment. If and when the District Property to be acquired by the Agency, or the portion of the Agency Properties to be acquired by the District, is proposed for a use that requires a discretionary permit and CEQA review, that future use and project will be analyzed at the appropriate time in accordance with CEQA.

4. The General Manager is authorized and directed to take all acts necessary to satisfy the Agency’s compliance with the Surplus Land Act and file a CEQA Notice of Exemption based on this Resolution.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of Tahoe Truckee Sanitation Agency this 20th day of September 2023, at Truckee, California, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

By:

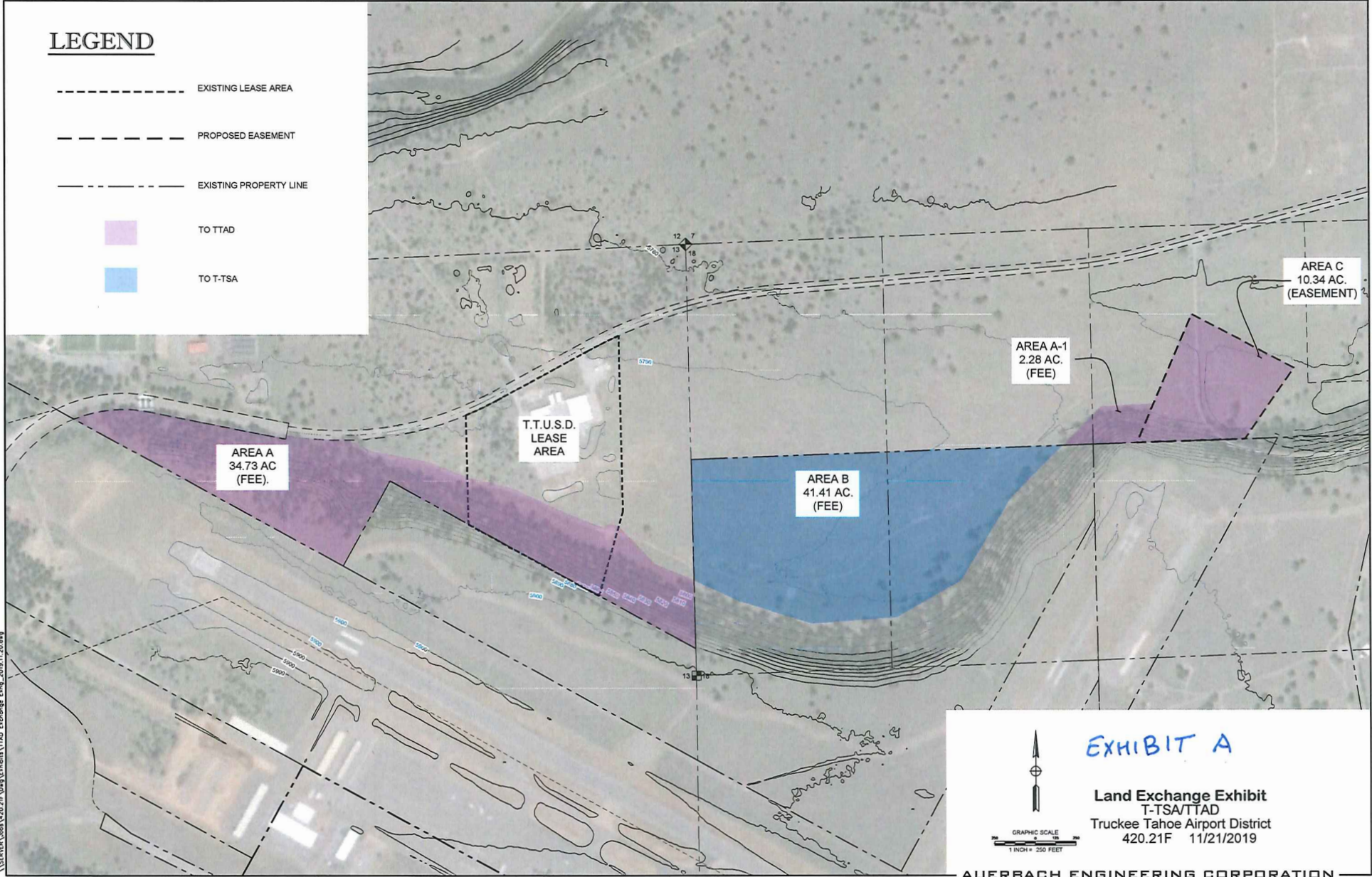
Dan Wilkins, President, Board of Directors
TAHOE-TRUCKEE SANITATION AGENCY

ATTEST:

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

LEGEND

- EXISTING LEASE AREA
- PROPOSED EASEMENT
- EXISTING PROPERTY LINE
- TO TTAD
- TO T-TSA



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EXHIBIT A

Land Exchange Exhibit
T-TSA/TTAD
Truckee Tahoe Airport District
420.21F 11/21/2019

AUERBACH ENGINEERING CORPORATION



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Crystal Sublet, Finance and Administration Manager
Item: V-11
Subject: Discussion and Approval to Receive and File Recommended Changes to the Annual Financial Audit for Fiscal Year 2021-2022.

Background

The DavisFarr CPA completed and presented the Agency annual financial audit for fiscal year 2021-2022 at the Board of Directors meeting on April 19, 2023. The audit report consists of the management discussion and analysis report, the independent auditor's report and basic financial statements of the Agency.

Mr. Jonathan Foster, Partner of Davis Farr CPA, provided a presentation of the audit report at the April 19, 2023 meeting.

It was later identified that the Independent Auditor's Report had the incorrect year. Additionally, the Fair Market Value unrealized loss on L.A.I.F was incorrectly grouped with the Interest Expense grouping and should have been in the Investment Income (Loss) grouping. There is no impact to net position in the Income Statement, nor is there any impact to the Independent Auditor's report. This was shared and explained with the Finance Committee by Jonathan Foster at the September 12, 2023, meeting.

Please see:

- 1) Page 5 of both PDF's attached for the highlighted date correction.
- 2) Page 13 of both PDF's attached for the correction to presentation of Non-Operating Revenues (Expenses). Note that the "Total Non-Operating Revenues" do not change.

The re-grouping/re-classing change totals \$502,334 from Interest Expense Grouping to Investment Income (Loss) grouping is the Fair Market Value unrealized gain/loss calculation required for the LAIF Investment Fund.

Fiscal Impact

None.

Attachments

1. Financial statements required supplementary information, supplementary information and independent auditor's report as accepted and approved on April 19, 2023.(V-11.1)
2. Financial statements required supplementary information, supplementary information and independent auditor's report with corrected changes.(V-11.2)

Recommendation

Management and staff recommend approval to receive and file recommended changes to the Annual Financial Audit for Fiscal Year 2021-2022.

Review Tracking

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

Approved By: *Richard Pallante*
Richard Pallante
General Manager

TAHOE-TRUCKEE SANITATION AGENCY
BASIC FINANCIAL STATEMENTS
Year ended June 30, 2022

TAHOE-TRUCKEE SANITATION AGENCY

Basic Financial Statements

Year ended June 30, 2022

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Independent Auditor's Report

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the of the Tahoe-Truckee Sanitation Agency (the "Agency") as of and for the year June 30, 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Agency's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, the Schedule of OPEB Contributions, the Schedule of Changes in the Net OPEB Liability, the Schedule of the Agency's Proportionate Share of the Net Pension Liability, and the Schedule of the Agency's Pension Plan Contributions* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

We have previously audited the Agency's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 9, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The *comparison of budget to actual statements* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *comparison of budget to actual statements* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *comparison of budget to actual statements* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2022 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Davis Farn LLP

Irvine, California
April 12, 2022

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

The Tahoe-Truckee Sanitation Agency (T-TSA or Agency) is presenting the following discussion and analysis to provide a review of the Agency's financial activities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with T-TSA's financial statements to gain an understanding of the Agency's overall financial position.

FINANCIAL HIGHLIGHTS

Tahoe-Truckee Sanitation Agency was formed for the purpose of planning, administering, and coordinating wastewater treatment and disposal services throughout the North and West Tahoe and Truckee areas to protect the public health and the environment. Tahoe-Truckee Sanitation Agency is required to meet some of the most stringent discharge requirements in the country. In June of 2008, T-TSA completed an expansion project at a cost of \$75 million to increase overall capacity to 9.6 mgd, which should accommodate growth in the service area population through the year 2045. T-TSA entered into a State Revolving Fund (SRF) loan with the California State Water Resources Control Board on February 24, 2004, to provide financing for the plant capacity expansion. Over the course of the project, the Agency borrowed \$50.1 million, which it was scheduled to be repaid over 20 years at an annual payment of approximately \$3.2 million.

On February 5, 2020, the Agency paid its SRF loan in full to the State Water Resources Control Board in the amount of \$23.2 million by purchasing of Wastewater Revenue Refunding Bonds. The Wastewater Revenue Refunding Bonds were purchased from US Bank National Association for \$20.1 million on an eight (8) year term. Interest payments on the Bonds will be payable on January 1st and July 1st of each year, commencing July 1, 2020 ending July 1, 2027.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the Independent Auditor's Report, Management Discussion and Analysis report, and Basic Financial Statements of the Agency. The financial statements also include the notes to the financial statements, which explain and give further detail of the data provided.

REQUIRED FINANCIAL STATEMENTS

The Agency's financial statements are prepared in conformity with generally accepted accounting principles as they apply to government units on an accrual basis. These statements offer short and long-term financial information about its activities. The Statement of Net Position includes all the Agency's assets and liabilities. It presents the financial position of the Agency and provides information about the nature and amount of resources and obligations at fiscal year-end.

All current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of operations over the past year and can be used to determine whether T-TSA has successfully recovered its costs through service charges and property taxes.

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides insight into the sources and uses of cash and the changes in cash balances during the reporting period.

NET POSITION

Table A-1 Condensed Statement of Net Position summarizes activities leading to a \$3.4 million increase in net position. In FY22, Total Assets and Deferred Outflows of Resources decreased by \$2.2 million primarily due to a decrease in deferred outflows. The decrease of \$5.6 million in Total Liabilities and Deferred Inflows of Resources were mainly due to a reduction of long-term debt of \$2.9 million and a reduction of the pension liability of \$10.1 million, offset by an increase of 7.8 million in Deferred Inflows.

Table A-1
Condensed Statement of Net Position

	FYE 6/30/2022	FYE 6/30/2021	Change in Dollars	Percent Change
Current Assets	\$ 18,115,363	\$ 23,988,080	(\$ 5,872,717)	-24%
Restricted Assets	23,033,729	19,941,107	3,092,622	16%
Net Capital Assets	<u>86,127,679</u>	<u>83,258,970</u>	<u>2,868,709</u>	3%
Total Assets	<u>127,276,771</u>	<u>127,188,157</u>	<u>88,614</u>	0%
Deferred Outflows of Resources	<u>6,087,801</u>	<u>8,399,805</u>	(<u>2,312,004</u>)	-28%
Total Assets and Deferred Outflows of Resources	<u>\$ 133,364,572</u>	<u>\$ 135,587,962</u>	(<u>\$ 2,223,390</u>)	-2%
Current Liabilities Unrestricted	\$ 2,703,371	\$ 2,597,941	\$ 105,430	4%
Current Liabilities Restricted	591,614	1,018,403	(426,789)	-42%
Long-Term Liabilities	<u>20,057,133</u>	<u>33,204,016</u>	(<u>13,146,883</u>)	-40%
Total Liabilities	<u>23,352,118</u>	<u>36,820,360</u>	(<u>13,468,242</u>)	-37%
Deferred Inflows of Resources	<u>9,735,958</u>	<u>1,916,182</u>	<u>7,819,776</u>	408%
Total Liabilities and Deferred Inflows of Resources	<u>\$ 33,088,076</u>	<u>\$ 38,736,542</u>	(<u>\$ 5,648,466</u>)	-15%
Net Investment in Capital Assets	\$ 68,022,964	\$ 65,182,452	\$ 2,840,512	4%
Restricted for Waste Water Capital Reserve	22,442,115	18,922,704	3,519,411	19%
Unrestricted	<u>9,811,417</u>	<u>12,746,264</u>	(<u>2,934,847</u>)	-23%
Total Net Position	<u>\$ 100,276,496</u>	<u>\$ 96,851,420</u>	<u>\$ 3,425,076</u>	4%

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

CHANGE IN NET POSITION

Table A-2 represents the change in the Agency's net position. Overall, the agency operated at a loss in FY22 of (\$2.9) million which is a reduction from FY21 of a (\$5.9) million loss. This is primarily due to a reduction in operating expenses year over year.

The Agency relies on property tax revenue, classified as non-operating revenue, to fund a portion of its operating expenses. Property tax revenue increased to \$ 4.4 million FY22 compared to \$4.0 million for FY21. T-TSA also relies on connection fee income for capital improvement projects, which remained consistent at \$2.2 million for FY22 vs. FY21.

Overall, the agency's change in net position is \$3.4 million for FY22 which is an increase over FY21 by \$2.8 million.

Table A-2
Condensed Statement of Revenues, Expenses and Changes in Net Position

	FYE 6/30/2022	FYE 6/30/2021	Change in Dollars	Percent Change
Operating Revenues/Service Charges	\$ 12,967,031	\$ 12,688,341	\$ 278,690	2%
Operating Expenses	<u>15,837,551</u>	<u>18,594,589</u>	<u>(2,757,038)</u>	- 15%
Net Operating Loss	(\$ 2,870,520)	(\$ 5,906,248)	\$ 3,035,728	- 51%
Property Tax Revenues (includes In-Lieu)	\$ 4,371,436	\$ 4,047,527	\$ 323,909	8%
Other Non-Operating Revenues & Expenses	<u>(321,698)</u>	<u>240,742</u>	<u>(562,440)</u>	- 234%
Non-Operating Revenues & Expenses	<u>\$ 4,049,738</u>	<u>\$ 4,288,269</u>	<u>(\$ 238,531)</u>	- 6%
(Loss)/Income before Capital Contributions	\$ 1,179,218	(\$ 1,617,979)	\$ 2,797,197	- 173%
Capital Contributions/Connection Fees	<u>2,245,858</u>	<u>2,234,125</u>	<u>11,733</u>	1%
Change in Net Position	<u>3,425,076</u>	<u>\$ 616,146</u>	<u>\$ 2,808,930</u>	456%
Net Position, Beginning of Year	<u>\$ 96,851,420</u>	<u>\$ 96,235,274</u>	<u>\$ 616,146</u>	1%
Ending Net Position	<u>\$ 100,276,496</u>	<u>\$ 96,851,420</u>	<u>\$ 3,425,076</u>	4%

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

Table A-3 represents the outstanding long-term debt as of June 30, 2022. The Agency's long-term debt was reduced by approximately \$2.9 million from FY21 to FY22 attributed to the annual bond payment.

Table A-3
Long-Term Debt

	<u>2022</u>	<u>2021</u>
Bond Payable, Net of Current Portion	\$ 13,430,000	\$ 15,735,000
Bond Premium Payable, Net of Current Portion	<u>1,144,483</u>	<u>1,694,535</u>
Total	<u>\$ 14,574,483</u>	<u>\$ 17,429,535</u>

OTHER ECONOMIC FACTORS AFFECTING FUTURE FINANCIAL POSITION AND OPERATIONS

The key economic factors affecting T-TSA's future financial position and operations are primarily attributed to changes in connections, operational maintenance of facilities, capital improvement project recommendations, and cost increases of equipment and materials.

The Master Sewer Plan (MSP) and IT/Scada Master Plan were accepted by the Board of Directors in FY22. The agency engaged with HDR Engineering Inc. to perform rate studies for Sewer Service Charges and Connection Fees as the next step to meet it's target fund balances per the Agency's fund policy, which could be accomplished through rate increases, grants and debt financing.

BASIC FINANCIAL STATEMENTS

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2022

(with comparative information for prior year)

	2022	2021
Assets:		
Current Assets:		
Cash and investments (note 2)	\$ 17,051,771	\$ 23,049,355
Accrued interest receivable	45,898	19,761
Account receivable (note 3)	851,698	762,999
Prepaid expenses	34,656	1,435
Inventory	131,047	108,003
Due from other governmental agencies	293	46,527
Total Current Assets	18,115,363	23,988,080
Restricted Assets:		
Cash and investments (note 2)	22,966,078	19,919,940
Accrued interest receivable	31,756	17,697
Accounts receivable - connection fees	35,895	3,470
Total Restricted Assets	23,033,729	19,941,107
Non-Current Assets:		
Capital assets not being depreciated (note 4)	2,685,647	3,784,939
Capital assets, net of accumulated depreciation (note 4)	80,461,852	79,474,031
Net OPEB asset (note 7)	2,980,180	-
Total Assets	127,276,771	127,188,157
Deferred Outflows of Resources:		
Deferred pension outflows (Note 6)	4,816,592	7,112,580
Deferred OPEB outflows (Note 7)	1,271,209	1,287,225
Total Deferred Outflows of Resources	6,087,801	8,399,805
Total Assets and Deferred Outflows Resources	\$ 133,364,572	\$ 135,587,962

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2022

(with comparative information for prior year)

	2022	2021
Liabilities:		
Current Liabilities (Payable from Current Assets):		
Accounts payable	\$ 337,670	\$ 444,257
Compensated absences payable	1,223,040	1,260,102
Accrued payroll liabilities	441,151	163,684
Accrued expenses	701,510	729,898
Total Current Liabilities (Payable from Current Assets):	2,703,371	2,597,941
Current Liabilities (Payable from Restricted Assets):		
Accounts payable	41,562	371,420
Bonds premium payable, current portion	550,052	646,983
Total Current Liabilities (Payable from Restricted Assets):	591,614	1,018,403
Long-Term Liabilities:		
Bond payable, net of current portion (note 5)	13,430,000	15,735,000
Bond premium payable, net of current portion	1,144,483	1,694,535
Net pension liability (Note 6)	5,482,650	15,496,793
Net OPEB liability (Note 7)	-	277,688
Total Long-Term Liabilities	20,057,133	33,204,016
Deferred Inflows of Resources:		
Deferred pension inflows (Note 6)	7,373,748	1,895,069
Deferred OPEB inflows (Note 7)	2,362,210	21,113
Total Deferred Inflows of Resources	9,735,958	1,916,182
Total Liabilities and Deferred Inflows of Resources	33,088,076	38,736,542
Net Position:		
Net investment in capital assets	68,022,964	65,182,452
Restricted for Waste Water Capital Reserve	22,442,115	18,922,704
Unrestricted	9,811,417	12,746,264
Total Net Position	100,276,496	96,851,420
Total Liabilities and Deferred Inflows of Resources and Net Position	\$ 133,364,572	\$ 135,587,962

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

**Statement of Revenues, Expenses,
and Changes in Net Position**

**For the Year Ended June 30, 2022
(with comparative information for prior year)**

	Totals	
	2022	2021
Operating Revenues:		
Service charges	\$ 12,944,118	\$ 12,671,439
Other services	22,913	16,902
Total Operating Revenues	12,967,031	12,688,341
Operating Expenses:		
Administrative	2,236,702	3,273,321
Operations	5,549,374	6,807,931
Engineering	3,549,294	1,330,483
Maintenance	1,196,714	3,966,867
Depreciation	3,305,467	3,215,987
Total Operating Expenses	15,837,551	18,594,589
Operating Loss	(2,870,520)	(5,906,248)
Non-Operating Revenues (Expenses):		
Property taxes	4,211,655	3,888,502
Investment income	155,148	243,026
Interest expense	(642,097)	(141,434)
In-Lieu taxes	159,781	159,025
Aid from other governmental agencies	26,546	26,166
Other income	138,705	112,984
Total Non-Operating Revenues	4,049,738	4,288,269
Net (Loss)/Income Before Capital Contributions	1,179,218	(1,617,979)
Capital contributions - connection fees	2,245,858	2,234,125
Change in Net Position	3,425,076	616,146
Net Position, Beginning of Year	96,851,420	96,235,274
Net Position, End of Year	\$ 100,276,496	\$ 96,851,420

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year ended June 30, 2022
(with comparative information for the prior year)**

	2022	2021
Cash Flows from Operating Activities:		
Receipts from customers	\$ 13,870,949	\$ 13,773,715
Payments to suppliers	(6,210,528)	(4,048,164)
Payment to employees	(9,742,480)	(12,620,733)
Cash Used by Operating Activities	(2,082,059)	(2,895,182)
Cash Flows From Noncapital Financing Activities:		
Property taxes collected	3,531,333	3,208,180
Aid from other governmental agencies and other income	26,546	26,166
Net Cash Provided by Noncapital Financing Activities	3,557,879	3,234,346
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	(3,193,996)	(2,757,381)
Principal payment on capital debt	(2,305,000)	(2,195,000)
Interest payments on long-term debt	(1,289,080)	(880,063)
Capital contributions	2,245,858	2,234,125
Net Cash Used by Capital and Related Financing Activities	(4,542,218)	(3,598,319)
Cash Flows from Investing Activities:		
Interest received on investments	114,952	374,049
Net Cash Provided by Investing Activities	114,952	374,049
Net Decrease in Cash and Cash Equivalents	(2,951,446)	(2,885,106)
Cash and Cash Equivalents, Beginning of Year	42,969,295	45,854,401
Cash and Cash Equivalents, End of Year	40,017,849	42,969,295
Cash and Cash Equivalents Classified in the Balance Sheet:		
Current assets	17,051,771	23,049,355
Restricted assets	22,966,078	19,919,940
	\$ 40,017,849	\$ 42,969,295

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year Ended June 30, 2022
(with comparative information for the prior year)**

	2022	2021
Reconciliation of Operating Loss to Net Cash Used by Operating Activities		
Operating Loss	<u>\$ (2,870,520)</u>	<u>\$ (5,906,248)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Other income	298,486	272,009
Depreciation	3,305,467	3,215,987
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
(Increase) Decrease in:		
Accounts receivable	559,198	797,663
Due from other governments	46,234	15,702
Prepaid expenses	(33,221)	(1,435)
Inventory	(23,044)	2,070
Net OPEB asset	(2,980,180)	-
Deferred outflows of resources	2,312,004	(1,390,352)
Increase (Decrease) in:		
Accounts payable	(436,445)	105,309
Accrued compensated absences	(37,062)	82,466
Accrued payroll	277,467	(33,909)
Accrued expenses	(28,388)	589,619
Deferred inflows of resources	7,819,776	793,652
Net pension liability	(10,014,143)	(1,391,350)
Net OPEB liability	<u>(277,688)</u>	<u>(46,365)</u>
Total Adjustments	<u>788,461</u>	<u>3,011,066</u>
Net Cash Used by Operating Activities	<u>\$ (2,082,059)</u>	<u>\$ (2,895,182)</u>

There were no significant noncash investing and financing activities for the years ended June 30, 2022 and 2021.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

Year ended June 30, 2022

(1) Summary of Significant Accounting Policies

(a) Organization and Description of the Agency

The Tahoe-Truckee Sanitation Agency was formed in May 1972, under the provisions of the Tahoe-Truckee Sanitation Agency Act that was passed by the State Legislature and signed into law by the Governor on November 17, 1971. The Agency consists of all the area within the following five districts:

- 1) Alpine Springs County Water District
- 2) North Tahoe Public Utility District
- 3) Squaw Valley Public Service District
- 4) Tahoe City Public Utility District
- 5) Truckee Sanitary District

The Truckee Sanitary District services a portion of Northstar Community Services District through contract. The Agency was formed to provide major sewage facilities for the North and West Lake Tahoe Area, Alpine Meadows, Squaw Valley, Truckee River, Donner Lake and Martis Valley areas. The facilities of the Agency have been receiving sewage collected by each of the five districts and has been transporting it to its treatment disposal site since February 1978.

(b) The Reporting Entity

The Agency, for financial purposes, includes all of the funds relevant to the operations of the Tahoe-Truckee Sanitation Agency. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Tahoe-Truckee Sanitation Agency.

One entity that is not a part of the Agency's reporting entity but was in part, created by the Agency for special purposes, is accounted for as a jointly governed organization. Additional information regarding the Agency's jointly governed organization is provided in Notes 10 and 12. The following is a description of the jointly owned organization in which the Agency participates.

The California Sanitation Risk Management Authority (CSRMA) was created by a Joint Exercise of Powers Agreement between the Tahoe-Truckee Sanitation Agency and several other member Agencies. The Authority is organized under Government Code Section 6500 as a separate and distinct public entity and is governed by a Board comprised of one member appointed by the governing body of each party to the agreement. The governing board appoints its own management and approves its own budget.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(c) Basis of Presentation

The accounting policies of the Agency conform with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting.

Operating revenues are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The entity is a special purpose governmental enterprise fund that operates as a stand-alone business-type.

(d) Financial Statements Presentation

Governmental Accounting Standards Board Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" established standards for external financial reporting for all state and local governmental entities which includes a statement of net position, a statement of activities and changes in net position and a statement of cash flows. It requires the classification of net assets into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets' component as the unspent proceeds.
- *Restricted* - This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted* - This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(e) Budgetary Control

The Board adopts an operating budget at the beginning of each year.

(f) Restricted Investments

Various resources of the Agency are limited as to their use by law or by debt covenants and are classified on the balance sheet as restricted investments. Undisbursed debt proceeds are restricted for repayment of the debt and project costs. Also, fees imposed on new real estate development are restricted by law for the construction of capital improvements which benefit the development projects.

(g) Inventories

Material and supplies inventory consists primarily of materials used in the construction and maintenance of the water system and is valued at the lower of cost, using the average cost method, or market. Inventory uses the consumption method whereby they are reported as an asset and expensed as they are consumed.

Water inventory consists of native groundwater and purchased water holdings in the USGS Well. Water inventory is valued at cost using the first-in/first-out (FIFO) method.

(h) Cash and Cash Equivalents

All cash and investments are held in the Agency's cash management pool. The Agency considers all highly liquid investments with a maturity of three months or less to be cash equivalents. Therefore, for purposes of the statement of cash flows, the Agency considers the entire pooled cash and investment balance to be cash and cash equivalents.

(i) Investments

Investments are reported at fair value, which is the amount at which financial instruments could be exchanged in a current transaction between willing parties. Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Management reviews investments for events that might affect fair value measurements of investments on a monthly basis. The evaluation is performed at the lowest level of identifiable unit of account.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(j) Fair Value Hierarchy

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. As of June 30, 2022, the Agency had no investments with recurring fair value measurements. In determining fair value, the Agency's custodians use various methods including market and income approaches. Based on these approaches, the Agency's custodians utilize certain assumptions that market participants would use in pricing the asset or liability. The Agency's custodians utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Various inputs are used in determining the value of the Agency's investments and other financial instruments. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. These inputs are summarized in the three broad levels: Level 1 – quoted prices in active markets for identical investments, Level 2 – other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.) and Level 3 – significant unobservable inputs (including the Agency's own assumptions in determining the fair value of instruments).

(k) Accounts Receivable

The accounts receivable consists of charges for service fees, connection fees and property taxes. Fees are considered to be fully collectible since the Agency liens the property for unpaid charges. Therefore, no allowance for uncollectible fees is provided.

(l) Capital Assets

The capitalization threshold for the Agency is \$15,000. Capital assets are stated at cost, less accumulated depreciation and amortization computed by the straight-line method. Estimated useful lives are as follows:

Utility Plant	20-50 Years
Machinery and Equipment	4-8 Years

Depreciation on the cost or value of contributed assets is included in operating expenses in arriving at net income.

Repairs and Maintenance – Repairs and maintenance expenditures are charged to expenses as incurred and major renewals and betterments are capitalized.

(m) Restricted Net Position

Legally segregated net position is recorded as restricted. The Agency has the following restricted net assets:

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

- *Waste Water Capital Reserve*– The restricted net assets consist of connection fees and the earnings thereon and are restricted for the acquisition and/or construction of sewer infrastructure necessary to increase capacity for service.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Agency’s policy is to apply restricted net position first.

(n) Board-Designated Net Position

The Agency has designated a portion of the unrestricted net position for the followings:

Replacement, Rehabilitation and Upgrade Fund

The purpose of the fund is to finance capital improvement projects. Excess resources from operations are transferred into the reserve each year. The minimum target fund balance shall equal to 50% of the projected five years of the planned budget for the capital improvement projects. The designated balance as of June 30, 2022 was \$10,333,934.

Emergency and Contingency Reserve Fund

This legally unrestricted reserve was established in order to provide funds and revenues to manage financial obligations, mitigate risks due to revenue shortfalls or unanticipated expenses, and insulate ratepayers from large, abrupt increases in service charges.

The target fund balance is at least \$4 million. The designated balances as of June 30, 2022 was \$7,284,840.

(o) Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(o) Pension (continued)

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

(p) Other Post Employment Benefit Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Agency's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to the liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

(q) Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Agency has two items that qualify for reporting in this category, deferred outflows related to pensions and OPEB.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow (revenue) until that time. The Agency has two items that qualify for reporting in this category, deferred inflow related to pensions and OPEB.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(r) Compensated Absences

The Agency accrues a liability for unpaid vacation and sick pay in accordance with GASB 16. Sick pay is accumulated at the rate of one day per month. Unused sick leave is to be paid at the rate of 50% upon termination or 100% upon death or retirement. Vacation pay is accumulated at various rates depending on length of service. Vacation pay accrued in excess of 30 days is paid at the end of each year. As of June 30, 2022 accrued vacation and vested sick leave benefits totaled \$1,223,040.

(s) Revenue Recognition – Property Taxes

For Property taxes are attached as an enforceable lien on property as of March 1. Taxes are levied on November 1 and February 1 and are due and payable at that time. Property tax revenues are recognized in the fiscal period for which they are levied and in which they become available.

(t) Inventory

Inventory is recorded at lower of cost or market using the first-in, first-out method.

(u) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(v) Comparative Financial Statements

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(2) Cash, Cash Equivalents, and Investments

Cash and investments as of June 30, 2022, consist of the following:

Statement of Net Position	
Cash and investments	\$ 17,051,771
Restricted cash and investments	<u>22,966,078</u>
Total Cash and Investments	<u>\$ 40,017,849</u>
Cash	\$ 1,502,703
Investments	<u>38,515,146</u>
Total Cash and Investments	<u>\$ 40,017,849</u>

Investment Policy

Statutes authorize the Agency to invest in obligations of the U.S. Treasury, agencies and instrumentalities within the State, State Treasury, bankers' acceptances, and commercial paper of the highest ranking provided by Moody's Investors Service, Inc., or Standard and Poor's Corporation, repurchase or reverse repurchase agreements, and the State's Local Agency Investment Fund (LAIF).

The investment policy set by the directors of the Agency is more conservative than that set by state statute. The policy allows the Agency's treasurer to invest in certificates of deposit, U.S. Treasury Bills and Notes, Placer County Investment Fund, and the LAIF.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

One of the ways that the Agency manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Agency's investments to market interest rate fluctuations are provided by the following table that shows the distribution of the Agency's investments by maturity as of June 30, 2022.

Investment Type	Total	Remaining Maturity (in Months) 12 Months or Less
LAIF	<u>\$ 38,515,146</u>	<u>38,515,146</u>

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(2) Cash, Cash Equivalents, and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Presented below is the minimum rating required by (where applicable) the California Government Code or the Agency’s Investment Policy, or debt agreements, and the S&P ratings as of June 30, 2022 for each investment type.

The Agency’s rating as of the year ended June 30, 2022 for each investment type are as follows:

<u>Investment Type</u>	<u>Total</u>	Minimum			<u>Not Rated</u>
		<u>Legal Rating</u>	<u>AAA</u>	<u>AA</u>	
LAIF	\$ 38,515,146	N/A	-	-	38,515,146

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. The California Government Code and the Agency’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured deposits.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(3) Accounts Receivable

The accounts receivable at year-end are comprised of the following:

Service charges - regular collections	\$	99,662
Property taxes		737,361
Other		<u>14,675</u>
	\$	<u><u>851,698</u></u>

As mentioned in the Summary of Significant Accounting Policies, certain accounts receivable uncollected at the end of the year are transferred to the county and become recorded liens on the property, thereby substantially reducing the Agency's exposure to uncollectible accounts. These amounts are presented as Due From Other Government Agencies, separate from other accounts receivable.

(4) Capital Assets

Capital Asset activity for the year ended June 30, 2022 was as following:

	<u>Balance</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets not being depreciated:				
Land	\$ 2,174,726	-	-	2,174,726
Construction in progress	<u>1,610,213</u>	<u>3,108,014</u>	<u>(4,207,306)</u>	<u>510,921</u>
Total capital assets not being depreciated	<u>3,784,939</u>	<u>3,108,014</u>	<u>(4,207,306)</u>	<u>2,685,647</u>
Capital assets being depreciated:				
Sewage treatment and collection	145,037,751	4,020,572	-	149,058,323
General plant and equipment	5,866,060	262,776	(713,415)	5,415,421
Vehicles	<u>1,295,149</u>	<u>9,939</u>	<u>(93,716)</u>	<u>1,211,372</u>
Total capital assets being depreciated	<u>152,198,960</u>	<u>4,293,287</u>	<u>(807,131)</u>	<u>155,685,116</u>
Less accumulated depreciation:				
Sewage treatment and collection	(67,474,462)	(2,948,855)	-	(70,423,317)
General plant and equipment	(4,003,062)	(334,068)	713,415	(3,623,715)
Vehicles	<u>(1,247,405)</u>	<u>(22,543)</u>	<u>93,716</u>	<u>(1,176,232)</u>
Total accumulated depreciation	<u>(72,724,929)</u>	<u>(3,305,466)</u>	<u>807,131</u>	<u>(75,223,264)</u>
Total capital assets being depreciated, net	<u>79,474,031</u>	<u>987,821</u>	<u>-</u>	<u>80,461,852</u>
Total capital assets, net	<u>\$ 83,258,970</u>	<u>4,095,835</u>	<u>(4,207,306)</u>	<u>83,147,499</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(5) Long-Term Debt

2020 Wastewater Revenue Refunding Bonds

On February 5, 2020 the Agency issued \$20,110,000 of Revenue Bonds through U.S. Bank National Association, bearing interest of 5% and payable semiannually on July 1 and January 1, with the bonds maturing each July 1 from 2020 through 2027. The proceeds of the Bonds were used to (i) pay off an existing loan with the California State Water Resources Control Board and (ii) pay to costs of issuing the Bonds. The outstanding principal balance of the 2021 Wastewater Revenue Refunding Bonds as of June 30, 2022 was \$13,430,000. The Wastewater Revenue Refunding Bonds were issued at a premium of \$3,414,724. The premium is being amortized over the life of the Bonds and has a balance of \$1,694,535 as of June 30, 2022. The Revenue Bonds are secured by a first pledge and lien on net revenues, which are defined as all gross revenue received or receivable by the Agency from the ownership and operation of the wastewater enterprise, less the operations and maintenance costs for the fiscal year. The July 1, 2023 payment was made before June 30, 2022.

As of June 30, 2022, the annual repayment requirements of the Revenue Bonds were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,425,000	610,677	3,034,125
2024	2,550,000	512,584	3,035,875
2025	2,680,000	410,407	3,036,500
2026	2,815,000	303,738	3,035,750
2027	<u>2,960,000</u>	<u>192,979</u>	<u>3,152,979</u>
Total Requirements	13,430,000	2,030,385	15,460,385
Less: Current Portion	<u>2,425,000</u>	<u>610,677</u>	<u>3,035,677</u>
Long-Term Portion	<u>\$ 11,005,000</u>	<u>1,419,708</u>	<u>12,424,708</u>
Plus Unamortized Premium	<u>1,694,535</u>	<u>-</u>	<u>1,694,535</u>
Total	<u>\$ 15,124,535</u>	<u>2,030,385</u>	<u>17,154,920</u>

The following is a summary of the long-term obligations of the Agency

	<u>Balance</u>			<u>Balance</u>	<u>Amount Due</u>
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2022</u>	<u>Within One Year</u>
2020 Revenue Bond Payable	\$ 15,735,000	-	(2,305,000)	13,430,000	2,425,000
Premium on 2020 Revenue Bond	<u>2,341,518</u>	<u>-</u>	<u>(646,983)</u>	<u>1,694,535</u>	<u>550,052</u>
	<u>\$ 18,076,518</u>	<u>-</u>	<u>(2,951,983)</u>	<u>15,124,535</u>	<u>2,975,052</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

The Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively, including those of the Tahoe-Truckee Sanitation Agency. The Agency's employer rate plans in the miscellaneous risk pool include the Miscellaneous plan (Miscellaneous) and the PEPRA Miscellaneous plan (PEPRA Miscellaneous). The Agency does not have any rate plans in the safety risk pool.

Benefits Provided

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is a basic death benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect as of June 30, 2022 is summarized as follows:

	Miscellaneous Plans	
	Classic Tier 1	PEPRA Tier 2
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	2.00% - 2.7%	1.00% - 2.5%
Required employee contribution rates	8.0%	7.25%
Required employer contribution rates	14.350% as of June 30, 2022 and 14.523% as of June 30, 2021	7.700% as of June 30, 2022 and 7.847% as of June 30, 2021

Members covered by Benefit Terms

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

At June 30, 2020 (Valuation Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	29	17	46
Transferred and terminated members	17	8	25
Retired members and beneficiaries	87	-	87
Total plan members	133	25	158

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. Each employer rate plan’s actuarially determined rate is based on the estimated amount necessary to pay the plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The Agency’s contribution s to the risk pool in the Plan for the years ended June 30, 2022 as follows:

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date) the total pension liability was determined by rolling forward the June 30, 2020 total pension liability determined in the June 30, 2020 valuation. The June 30, 2021 pension liability was based on the following actuarial methods and assumptions.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type¹</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10²</u>	<u>Real Return Years 11+^{3,4}</u>
Public Equity	50.00%	4.80%	5.98%
Public Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

¹ In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

⁴ Figures are based on previous ALM of 2017.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Allocation of Net Pension Liability and Pension Expense to Individual Employers

The following table shows the Agency's proportionate share of the net pension liability over the measurement period.

The proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Agency's proportionate share of the net pension liability for the plan as of June 30, 2021 and 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2021	\$ 62,435,552	46,938,759	15,496,793
Balance at June 30, 2022	64,617,405	59,134,755	5,482,650
Net changes during 2021-22	\$ 2,181,853	12,195,996	(10,014,143)

	Percentage Share of Risk Pool		
	Fiscal Year Ending	Fiscal Year Ending	Change Increase/ (Decrease)
	June 30, 2022	June 30, 2021	
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.28874%	0.36739%	-0.07865%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount that is 1 percentage-point lower (6.15 percent) or 1 percentage point higher (8.15 percent) than the current rate:

	Plan's Net Pension Liability (Asset)		
	Discount Rate - 1% Rate 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% Rate 8.15%
Miscellaneous Plan	\$ 14,014,144	5,482,650	(1,570,215)

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(6) Defined Benefit Pension Plan (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net pension are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Agency recognized a pension expense of \$449,469 for the Plan. As of June 30, 2022, the Agency reports deferred outflows of resources and deferred inflows of resources related to pensions as follows:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 1,790,007	-
Difference between actual and proportionate share of employer contributions	2,361,378	77,419
Differences between expected and actual experience	614,820	-
Differences between projected and actual earnings on pension plan investments	-	4,786,064
Change in employer's proportion	50,387	2,510,265
Total Deferred Outflows/(Inflows) of Resources	\$ 4,816,592	7,373,748

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

\$1,790,007 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources in the previous chart will be recognized in future pension expense as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2023	\$ (942,269)
2024	(983,400)
2025	(1,098,873)
2026	(1,322,621)
Total	\$ (4,347,163)

(7) Other Post Employment Benefits (OPEB)

Plan Description

The Plan provides other post-employment benefits (medical and prescription coverage) to qualified employees, elected officials, and their eligible dependents. The Agency contracts with CalPERS for the medical and prescription coverage (see Note 1L) CERBT is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administrated by CalPERS, which acts as a common investment and administrative agent for participating public employees within the State of California. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 Q Street - Sacramento, CA 95811.

Benefits Provided

The plan provides post-retirement healthcare benefits to all employees and directors who retire from the Agency on or after attaining age 50 with at least five years of service.

Plan Membership

At June 30, 2021 (valuation date), membership consisted of the following:

Active members	47
Inactive plan members or beneficiaries	
currently receiving benefit payments	53
Total plan members	100

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Contributions

The annual contribution is made on an ad-hoc basis, but in an amount sufficient to fully fund the obligation over the period not to exceed 30 years. For the fiscal year ended June 30, 2022 the Agency's contributions was \$83,043.

Net OPEB Liability

The Agency's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.75% net of expenses
Inflation	2.50%
Salary Increases	2.75% per annum, including inflation
Investment Rate of Return	6.75%, net of OPEB plan investment expense, including inflation
Mortality Rate ⁽¹⁾	Derived from the of 2017 CalPERS Active Mortality for Miscellaneous Employees Table
Pre-Retirement Turnover ⁽²⁾	Derived using 2017 CalPERS' Turnover for Miscellaneous Employees Table
Healthcare Trend Rate	Medical premiums assumed to increase 4% per year. Dental and vision premiums are assumed to increase 4% per year.

Notes:

(1) 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.

(2) 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.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Discount Rate

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All equities	59.0%	7.545%
All fixed income	25.0%	4.250%
Real estate investment trusts	8.0%	7.250%
All commodities	3.0%	7.545%
Treasury inflation protected securities (TIPS)	5.0%	3.000%
Total	100%	

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020	\$ 11,830,037	11,552,349	277,688
Changes recognized for the measurement period:			
Service cost	202,623	-	202,623
Interest	812,080	3,175,146	(2,363,066)
Experience (gains)/losses	(809,633)	-	(809,633)
Contributions - employer	-	672,541	(672,541)
Benefit payments	(672,541)	(672,541)	-
Changes in assumptions	380,378	-	380,378
Administrative expenses	-	(4,371)	4,371
Net Changes	(87,093)	3,170,775	(3,257,868)
Balance at June 30, 2021 (Measurement Date June 30, 2021)	\$ 11,742,944	14,723,124	(2,980,180)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Agency if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB Liability (Asset)	(\$1,593,960)	(\$2,980,180)	(\$4,137,984)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the Agency if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (3.00%HMO/ PPO)	Current Healthcare Cost Trend Rates (4.00%HMO/ PPO)	1% Increase (5.00%HMO/ PPO)
Net OPEB Liability	\$ (4,283,629)	\$ (2,980,180)	\$ (1,395,426)

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the Agency recognized OPEB income of \$203,108. As of fiscal year ended June 30, 2022, the Agency reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 697,647	-
Changes in assumptions	328,271	-
Difference between expected and actual experience	245,291	716,983
Net difference between projected and actual earnings	-	-
OPEB plan investments	-	1,645,227
Total	\$ 1,271,209	2,362,210

The \$83,043 reported as deferred outflows of resources related to the contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Amounts reported as deferred outflows and deferred inflows of resources in the previous chart, including the employer-specific item, will be recognized in future OPEB expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2023	(\$ 413,671)
2024	(394,742)
2025	(412,180)
2026	(489,558)
2027	(16,231)
Thereafter	(62,266)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(8) Property Tax

The Agency has a gross assessed valuation of \$21.269 billion for the fiscal year ended June 30, 2022. The tax rate for the administration expenses of the Agency was computed by the counties under Proposition 13. The tax rates assessed were within legal limits as allowed by law.

(9) Risk Management

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to protect itself from the above risks, the Agency participates in the CSRMA, a public entity risk pool currently operating as a common risk management and loss prevention program for 59-member sanitation districts. The Agency pays an annual premium to CSRMA for its general insurance coverage. The CSRMA purchases excess insurance of \$25,750,000 to reduce its exposure to large losses on the self-insured program. Members can be assessed a supplemental assessment if funds are insufficient to pay losses. The Agency continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(10) Deferred Compensation Plan

The Agency's employees may defer a portion of their compensation under a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under the plan, participants are not taxed on the deferred portion of their compensation until distributed; distributions may be made only at termination, retirement, death or in an emergency as defined by the plan. The laws governing deferred compensation plan assets dictate that they be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under the plan are not the Agency's properties and are not subject to claims by general creditors of the Agency, they have been excluded from these financial statements.

(11) Related Party Transactions

Because the Agency has entered into a joint powers agreement with others to form a separate entity to provide insurance coverage, the Agency has related party transactions with this entity. During the year ended June 30, 2022, the Agency paid CSRMA \$251,704 for insurance coverage.

(12) Proposition 218

Proposition 218, which was approved by the voters in November 1996, provides procedures governing an increase in existing fees or the imposition of new fees by the Agency. The Agency complies with its requirements.

(13) Commitments and Contingencies

The Agency has entered into construction and consulting commitments totaling \$3,643,420 for fiscal years ended June 30, 2022. As of June 30, 2022, the amount earned on the contracts was \$3,281,429 with a remaining balance of \$361,991.

From time to time, the Agency is involved in litigation, claims and assessments incidental to its operations. Further the Agency may be advised of unasserted possible claims and assessment that may be probable of assertion.

REQUIRED SUPPLEMENTARY INFORMATION

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of OPEB Contributions

June 30, 2022

Last Ten Years*

Fiscal year	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to the actuarially determined contribution	<u>(83,043)</u>	<u>(672,541)</u>	<u>(619,222)</u>	<u>(613,949)</u>	<u>(582,760)</u>
Contribution deficiency (excess)	<u>\$ (83,043)</u>	<u>\$ (672,541)</u>	<u>\$ (619,222)</u>	<u>\$ (613,949)</u>	<u>\$ (582,760)</u>
Covered payroll	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,021,904	\$ 4,670,923
Contributions as a percentage of covered payroll	1.59%	13.37%	12.25%	12.23%	12.48%

* - Fiscal year 2018 was the first year of implementation.

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2021 were from the June 30, 2019 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value
Inflation	2.50%
Salary Increases	2.75% per annum, in aggregate
Investment Rate of Return	6.75% per annum net of OPEB plan investment
Healthcare cost-trend rates	4% in 2020 and all later years
	Dental and vision premiums are assumed to increase 4% per year

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of Changes in the Net OPEB Liability (Asset)

June 30, 2022

Last Ten Years*

Measurement Period Ending June 30	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 202,623	\$ 197,200	\$ 157,380	\$ 153,168	\$ 149,069
Interest on the total OPEB liability	812,080	788,516	742,374	721,643	701,278
Experience (gains)/losses	(821,775)	(23,967)	354,595	-	-
Changes in assumptions	380,378	-	-	-	-
Expected minus actual benefit payments	12,142	-	26,971	-	-
Benefit payments	<u>(672,541)</u>	<u>(619,222)</u>	<u>(613,949)</u>	<u>(574,561)</u>	<u>(552,462)</u>
Net change in total OPEB liability	(87,093)	342,527	667,371	300,250	297,885
Total OPEB liability - beginning	<u>11,830,037</u>	<u>11,487,510</u>	<u>10,820,139</u>	<u>10,519,889</u>	<u>10,222,004</u>
Total OPEB liability - ending (a)	<u>\$ 11,742,944</u>	<u>\$ 11,830,037</u>	<u>\$ 11,487,510</u>	<u>\$ 10,820,139</u>	<u>\$ 10,519,889</u>
Plan Fiduciary Net Position					
Contribution - employer	\$ -	\$ -	\$ -	\$ 574,561	\$ 552,462
Actual investment income	808,511	394,345	-	-	935,429
Investment gains/losses	2,366,635	-	(87,186)	681,785	-
Expected investment income	-	-	736,097	94,665	-
Employer contributions as benefit payments	672,541	619,222	613,949	(574,561)	-
Benefit payments	(672,541)	(619,222)	(613,949)	-	(552,462)
Expected minus actual benefit payments	-	-	-	9,618	-
Administrative expense	<u>(4,371)</u>	<u>(5,453)</u>	<u>(2,253)</u>	<u>(18,106)</u>	<u>(7,845)</u>
Net change in plan fiduciary net position	3,170,775	388,892	646,658	767,962	927,584
Plan fiduciary net position - beginning	<u>11,552,349</u>	<u>11,163,457</u>	<u>10,516,799</u>	<u>9,748,837</u>	<u>8,821,253</u>
Plan fiduciary net position - ending (b)	<u>\$ 14,723,124</u>	<u>\$ 11,552,349</u>	<u>\$ 11,163,457</u>	<u>\$ 10,516,799</u>	<u>\$ 9,748,837</u>
 Net OPEB liability - ending (a)-(b)	 <u>\$ (2,980,180)</u>	 <u>\$ 277,688</u>	 <u>\$ 324,053</u>	 <u>\$ 303,340</u>	 <u>\$ 771,052</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 125.38%	 97.65%	 97.18%	 97.20%	 92.67%
Covered payroll	\$ 5,031,420	\$ 5,053,620	\$ 5,021,904	\$ 4,670,923	\$ 4,483,071
Net OPEB liability as a percentage of covered payroll	 -59.23%	 5.49%	 6.45%	 6.49%	 17.20%

Notes to Schedule:

Changes in assumptions. The following changes in assumptions were made for the measurement period ended June 30, 2021: the discount 7.00% to 6.75% and the assumed rates of retirement, termination, and mortality were updated to align with those currently being used by pension systems.

* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

TAHOE-TRUCKEE SANITATION AGENCY

**Schedule of the Agency's Proportionate Share
of the Net Pension Liability**

June 30, 2022

Last Ten Years*

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Measurement Date				
Proportion of the collective net pension liability	0.101375%	0.142428%	0.164810%	0.162026%
Proportionate share of the collective net pension liability	\$ 5,031,420	\$ 15,496,793	\$ 16,888,143	\$ 15,613,228
Covered payroll	5,228,077	5,053,620	5,069,020	4,670,923
Proportionate share of the collective net pension liability as a percentage of covered payroll	96.24%	306.65%	333.16%	334.26%
Plan fiduciary net position as a percentage of the total pension liability	75.18%	75.18%	71.90%	73.20%
	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Measurement Date				
Proportion of the collective net pension liability	0.159624%	0.158585%	0.155568%	0.129553%
Proportionate share of the collective net pension liability	\$ 15,830,320	\$ 13,722,519	\$ 10,678,017	\$ 8,171,772
Covered payroll	4,483,071	4,318,577	4,378,738	4,378,738
Proportionate share of the collective net pension liability as a percentage of covered payroll	353.11%	317.76%	243.86%	186.62%
Plan fiduciary net position as a percentage of the total pension liability	72.58%	73.79%	78.53%	83.26%

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

Summary of Changes of Benefits or Assumptions:

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a Golden Handshakes).

Changes in Assumptions: None in 2020 or 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent.

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of the Agency's Pension Plan Contributions

June 30, 2022

Last Ten Years*

Fiscal year	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>
Actuarially determined contribution	\$ 1,790,007	\$ 4,241,428	\$ 1,620,437	\$ 1,422,469
Contribution in relation to the actuarially determined contribution	<u>(1,790,007)</u>	<u>(4,241,428)</u>	<u>(4,131,332)</u>	<u>(1,422,469)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,510,895)</u>	<u>\$ -</u>
Covered payroll	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,069,020
Contributions as a percentage of covered payroll	34.24%	84.30%	81.75%	28.06%
Contribution valuation date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Fiscal year	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
Actuarially determined contribution	\$ 1,197,164	\$ 1,081,422	\$ 1,081,422	\$ 758,609
Contribution in relation to the actuarially determined contribution	<u>(1,197,164)</u>	<u>(1,081,422)</u>	<u>(1,081,422)</u>	<u>(758,609)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738
Contributions as a percentage of covered payroll	25.63%	24.12%	25.04%	17.32%
Contribution valuation date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for the fiscal year ended June 30, 2021 were from the June 30, 2018 public agency valuations.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	Level of Percent of Payroll
Actuarial Assumptions:	
Discount Rate	7.00%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience study for the period from 1997 to 2007.
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increases	Contract COLA up to 2.50% until Purchasing Power Protection Floor on Purchasing Power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Changes in Assumptions: There were no changes from 2019 through 2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

Benefit Changes: The figures above generally include any liability that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability is deemed to be material by the plan actuary.

SUPPLEMENTARY INFORMATION

TAHOE-TRUCKEE SANITATION AGENCY
Comparison of Budget Appropriations to Actual Expenditures
For the Year Ended June 30, 2022

	Administrative			Operations			Engineering			Maintenance			Total		
	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance
Salaries and benefits	\$ 1,815,500	1,547,957	267,543 (2,200)	3,693,900	3,373,006	320,894	1,142,500	1,026,185	116,315	2,764,500	2,909,892	(145,392)	9,416,400	8,857,040	559,360 (2,200)
Directors' fees	7,600	9,800	2,200	-	-	-	-	-	-	-	-	-	7,600	9,800	(2,200)
Insurance	375,000	251,704	123,296	-	25,002	136,298	34,000	14,395	19,605	169,700	139,140	30,560	375,000	251,704	123,296
Office expense	90,000	68,293	21,707 (2,033)	161,300	11,127	(11,177)	-	365	(365)	-	12,891	(12,891)	455,000	246,830	208,170 (26,416)
Uniform expense	-	2,033	(2,033)	-	195,137	(137)	-	-	-	-	57	943	-	26,416	(26,416)
Agency permits and licenses	131,600	151,432	(19,832)	195,000	1,256,201	206,699 (16,346)	294,500	274,034	20,466	315,800	267,552	48,248	196,000	1,949,219	195,194 806
Contractual services	-	-	-	-	16,346	(16,346)	-	-	-	-	-	-	-	81,900	65,239
Vehicles	485,000	588,288	(103,288)	-	-	-	325,000	60,515	264,485	31,500	14,913	7,986	897,000	85,750	811,250
Professional services	-	-	-	151,200	105,540	45,660	80,500	48,206	32,294	859,800	609,505	250,295	1,091,500	763,251	328,249
Supplies, repairs, maintenance	63,500	52,824	10,676	15,200	11,003	4,197	37,000	18,074	18,926	45,500	28,384	17,116	161,200	110,285	50,915
Memberships, conferences & training	103,200	124,006	(20,806)	901,500	1,073,488	(171,988)	1,500	533	967	4,000	3,469	531	1,010,200	1,201,496	(191,296)
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 3,071,400	2,796,337	275,063	6,581,000	6,066,850	514,150	1,915,000	1,442,307	472,693	4,392,200	4,192,435	199,765	15,959,600	14,497,929	1,461,671

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Tahoe-Truckee Sanitation Agency

We have performed the procedures enumerated below for the Tahoe-Truckee Sanitation Agency (Agency) appropriations limit worksheets for compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution for the year ended June 30, 2022. The Agency is responsible for compliance with Section 1.5 of Article XIII B of the California Constitution.

The Agency has agreed to and acknowledged that these procedures are appropriate to meet the intended purpose of evaluating compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution and the League of California Cities publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines* for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained the worksheets referred to above and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote.

Results: No exceptions were noted as a result of our procedures.

2. We recalculated the mathematical computations reflected in the Agency's worksheets.

Results: No exceptions were noted as a result of our procedures.

3. We compared the current year information used to determine the current year limit and agreed it to worksheets prepared by the Agency and to information provided by the State Department of Finance.

Results: No exceptions were noted as a result of our procedures.

4. We compared the amount of the prior year appropriations limit presented in the worksheets to the amount adopted by the Board of Directors for the prior year.

Results: No exceptions were noted as a result of our procedures.

We were engaged by the Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the worksheets referred to above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Management of the Tahoe-Truckee Sanitation Agency and is not intended to be, and should not be, used by anyone other than the specified party.

Davis Farr LLP

Irvine, California
April 12, 2023

Tahoe-Truckee Sanitation Agency

Audit Communications

Year ended June 30, 2022

Tahoe-Truckee Sanitation Agency

Audit Communications

Year ended June 30, 2022

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REQUIRED AUDIT COMMUNICATIONS

Board of Directors
Tahoe-Truckee Sanitation Agency
Commerce, California

We have audited the financial statements of the Tahoe-Truckee Sanitation Agency (the Agency) as of and for the year ended June 30, 2022, and have issued our report thereon dated April 12, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Agency solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We identified self-review threats to independence as a result of non-attest services provided. Those non-attest services included recording journal entries detected during the audit process and preparing the financial statements. To mitigate the risk, management has compared the draft financial statements and footnotes to the underlying accounting records to verify accuracy and ensure footnotes are complete and accurate. Additionally, we utilize a quality control reviewer to perform a second review of journal entries and the financial statements. We believe these safeguards are sufficient to reduce the independence threats to an acceptable level.

Significant Risks Identified

We have identified the following significant risks:

- Implementation of the new lease accounting standard: GASB 87 Leases. We evaluated the activity of the Agency for any agreements that the new leasing standard may apply to.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Agency is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no change in significant accounting policies or their application during the fiscal year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of pension and OPEB obligations in notes 7 and 8.

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no unusual transactions noted as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There was one passed audit adjustment to record a lease receivable, whose effect in the current and prior periods, as determined by management, is immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Agency’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management in a letter dated April 11, 2023.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Agency, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Agency’s auditors.

Other Information Included in the Basic Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the Agency’s annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Board of Directors and management of the Agency and is not intended to be and should not be used by anyone other than these specified parties.



Irvine, California
April 12, 2023

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Tahoe-Truckee Sanitation Agency
Commerce, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Tahoe-Truckee Sanitation Agency, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Tahoe-Truckee Sanitation Agency's basic financial statements, and have issued our report thereon dated April 11, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tahoe-Truckee Sanitation Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tahoe-Truckee Sanitation Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of Tahoe-Truckee Sanitation Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tahoe-Truckee Sanitation Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit,

and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Davis Farr LLP

Irvine, California
April 12, 2023

TAHOE-TRUCKEE SANITATION AGENCY
BASIC FINANCIAL STATEMENTS
Year ended June 30, 2022

TAHOE-TRUCKEE SANITATION AGENCY

Basic Financial Statements

Year ended June 30, 2022

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Independent Auditor's Report

Board of Directors
Tahoe-Truckee Sanitation Agency
Truckee, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the of the Tahoe-Truckee Sanitation Agency (the "Agency") as of and for the year June 30, 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Agency, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Agency's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, the Schedule of OPEB Contributions, the Schedule of Changes in the Net OPEB Liability, the Schedule of the Agency's Proportionate Share of the Net Pension Liability, and the Schedule of the Agency's Pension Plan Contributions* be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

We have previously audited the Agency's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 9, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The *comparison of budget to actual statements* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *comparison of budget to actual statements* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *comparison of budget to actual statements* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2022 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Davis Farr LLP

Irvine, California
April 12, 2023

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

The Tahoe-Truckee Sanitation Agency (T-TSA or Agency) is presenting the following discussion and analysis to provide a review of the Agency's financial activities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with T-TSA's financial statements to gain an understanding of the Agency's overall financial position.

FINANCIAL HIGHLIGHTS

Tahoe-Truckee Sanitation Agency was formed for the purpose of planning, administering, and coordinating wastewater treatment and disposal services throughout the North and West Tahoe and Truckee areas to protect the public health and the environment. Tahoe-Truckee Sanitation Agency is required to meet some of the most stringent discharge requirements in the country. In June of 2008, T-TSA completed an expansion project at a cost of \$75 million to increase overall capacity to 9.6 mgd, which should accommodate growth in the service area population through the year 2045. T-TSA entered into a State Revolving Fund (SRF) loan with the California State Water Resources Control Board on February 24, 2004, to provide financing for the plant capacity expansion. Over the course of the project, the Agency borrowed \$50.1 million, which it was scheduled to be repaid over 20 years at an annual payment of approximately \$3.2 million.

On February 5, 2020, the Agency paid its SRF loan in full to the State Water Resources Control Board in the amount of \$23.2 million by purchasing of Wastewater Revenue Refunding Bonds. The Wastewater Revenue Refunding Bonds were purchased from US Bank National Association for \$20.1 million on an eight (8) year term. Interest payments on the Bonds will be payable on January 1st and July 1st of each year, commencing July 1, 2020 ending July 1, 2027.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the Independent Auditor's Report, Management Discussion and Analysis report, and Basic Financial Statements of the Agency. The financial statements also include the notes to the financial statements, which explain and give further detail of the data provided.

REQUIRED FINANCIAL STATEMENTS

The Agency's financial statements are prepared in conformity with generally accepted accounting principles as they apply to government units on an accrual basis. These statements offer short and long-term financial information about its activities. The Statement of Net Position includes all the Agency's assets and liabilities. It presents the financial position of the Agency and provides information about the nature and amount of resources and obligations at fiscal year-end.

All current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of operations over the past year and can be used to determine whether T-TSA has successfully recovered its costs through service charges and property taxes.

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides insight into the sources and uses of cash and the changes in cash balances during the reporting period.

NET POSITION

Table A-1 Condensed Statement of Net Position summarizes activities leading to a \$3.4 million increase in net position. In FY22, Total Assets and Deferred Outflows of Resources decreased by \$2.2 million primarily due to a decrease in deferred outflows. The decrease of \$5.6 million in Total Liabilities and Deferred Inflows of Resources were mainly due to a reduction of long-term debt of \$2.9 million and a reduction of the pension liability of \$10.1 million, offset by an increase of 7.8 million in Deferred Inflows.

Table A-1
Condensed Statement of Net Position

	FYE 6/30/2022	FYE 6/30/2021	Change in Dollars	Percent Change
Current Assets	\$ 18,115,363	\$ 23,988,080	(\$ 5,872,717)	-24%
Restricted Assets	23,033,729	19,941,107	3,092,622	16%
Net Capital Assets	<u>86,127,679</u>	<u>83,258,970</u>	<u>2,868,709</u>	3%
Total Assets	<u>127,276,771</u>	<u>127,188,157</u>	<u>88,614</u>	0%
Deferred Outflows of Resources	<u>6,087,801</u>	<u>8,399,805</u>	<u>(2,312,004)</u>	-28%
Total Assets and Deferred Outflows of Resources	<u>\$ 133,364,572</u>	<u>\$ 135,587,962</u>	<u>(\$ 2,223,390)</u>	-2%
Current Liabilities Unrestricted	\$ 2,703,371	\$ 2,597,941	\$ 105,430	4%
Current Liabilities Restricted	591,614	1,018,403	(426,789)	-42%
Long-Term Liabilities	<u>20,057,133</u>	<u>33,204,016</u>	<u>(13,146,883)</u>	-40%
Total Liabilities	<u>23,352,118</u>	<u>36,820,360</u>	<u>(13,468,242)</u>	-37%
Deferred Inflows of Resources	<u>9,735,958</u>	<u>1,916,182</u>	<u>7,819,776</u>	408%
Total Liabilities and Deferred Inflows of Resources	<u>\$ 33,088,076</u>	<u>\$ 38,736,542</u>	<u>(\$ 5,648,466)</u>	-15%
Net Investment in Capital Assets	\$ 68,022,964	\$ 65,182,452	\$ 2,840,512	4%
Restricted for Waste Water Capital Reserve	22,442,115	18,922,704	3,519,411	19%
Unrestricted	<u>9,811,417</u>	<u>12,746,264</u>	<u>(2,934,847)</u>	-23%
Total Net Position	<u>\$ 100,276,496</u>	<u>\$ 96,851,420</u>	<u>\$ 3,425,076</u>	4%

TAHOE-TRUCKEE SANITATION AGENCY

Management's Discussion and Analysis

For year ended June 30, 2022

CHANGE IN NET POSITION

Table A-2 represents the change in the Agency's net position. Overall, the agency operated at a loss in FY22 of (\$2.9) million which is a reduction from FY21 of a (\$5.9) million loss. This is primarily due to a reduction in operating expenses year over year.

The Agency relies on property tax revenue, classified as non-operating revenue, to fund a portion of its operating expenses. Property tax revenue increased to \$ 4.4 million FY22 compared to \$4.0 million for FY21. T-TSA also relies on connection fee income for capital improvement projects, which remained consistent at \$2.2 million for FY22 vs. FY21.

Overall, the agency's change in net position is \$3.4 million for FY22 which is an increase over FY21 by \$2.8 million.

Table A-2
Condensed Statement of Revenues, Expenses and Changes in Net Position

	FYE 6/30/2022	FYE 6/30/2021	Change in Dollars	Percent Change
Operating Revenues/Service Charges	\$ 12,967,031	\$ 12,688,341	\$ 278,690	2%
Operating Expenses	<u>15,837,551</u>	<u>18,594,589</u>	(2,757,038)	- 15%
Net Operating Loss	(\$ 2,870,520)	(\$ 5,906,248)	\$ 3,035,728	- 51%
Property Tax Revenues (includes In-Lieu)	\$ 4,371,436	\$ 4,047,527	\$ 323,909	8%
Other Non-Operating Revenues & Expenses	(321,698)	240,742	(562,440)	- 234%
Non-Operating Revenues & Expenses	<u>\$ 4,049,738</u>	<u>\$ 4,288,269</u>	(\$ 238,531)	- 6%
(Loss)/Income before Capital Contributions	\$ 1,179,218	(\$ 1,617,979)	\$ 2,797,197	- 173%
Capital Contributions/Connection Fees	<u>2,245,858</u>	<u>2,234,125</u>	<u>11,733</u>	1%
Change in Net Position	<u>3,425,076</u>	<u>\$ 616,146</u>	<u>\$ 2,808,930</u>	456%
Net Position, Beginning of Year	<u>\$ 96,851,420</u>	<u>\$ 96,235,274</u>	<u>\$ 616,146</u>	1%
Ending Net Position	<u>\$ 100,276,496</u>	<u>\$ 96,851,420</u>	<u>\$ 3,425,076</u>	4%

TAHOE-TRUCKEE SANITATION AGENCY

Management’s Discussion and Analysis

For year ended June 30, 2022

Table A-3 represents the outstanding long-term debt as of June 30, 2022. The Agency’s long-term debt was reduced by approximately \$2.9 million from FY21 to FY22 attributed to the annual bond payment.

Table A-3
Long-Term Debt

	<u>2022</u>	<u>2021</u>
Bond Payable, Net of Current Portion	\$ 13,430,000	\$ 15,735,000
Bond Premium Payable, Net of Current Portion	<u>1,144,483</u>	<u>1,694,535</u>
Total	<u>\$ 14,574,483</u>	<u>\$ 17,429,535</u>

OTHER ECONOMIC FACTORS AFFECTING FUTURE FINANCIAL POSITION AND OPERATIONS

The key economic factors affecting T-TSA’s future financial position and operations are primarily attributed to changes in connections, operational maintenance of facilities, capital improvement project recommendations, and cost increases of equipment and materials.

The Master Sewer Plan (MSP) and IT/Scada Master Plan were accepted by the Board of Directors in FY22. The agency engaged with HDR Engineering Inc. to perform rate studies for Sewer Service Charges and Connection Fees as the next step to meet it’s target fund balances per the Agency’s fund policy, which could be accomplished through rate increases, grants and debt financing.

BASIC FINANCIAL STATEMENTS

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2022

(with comparative information for prior year)

	<u>2022</u>	<u>2021</u>
Assets:		
Current Assets:		
Cash and investments (note 2)	\$ 17,051,771	\$ 23,049,355
Accrued interest receivable	45,898	19,761
Account receivable (note 3)	851,698	762,999
Prepaid expenses	34,656	1,435
Inventory	131,047	108,003
Due from other governmental agencies	<u>293</u>	<u>46,527</u>
Total Current Assets	<u>18,115,363</u>	<u>23,988,080</u>
Restricted Assets:		
Cash and investments (note 2)	22,966,078	19,919,940
Accrued interest receivable	31,756	17,697
Accounts receivable - connection fees	<u>35,895</u>	<u>3,470</u>
Total Restricted Assets	<u>23,033,729</u>	<u>19,941,107</u>
Non-Current Assets:		
Capital assets not being depreciated (note 4)	2,685,647	3,784,939
Capital assets, net of accumulated depreciation (note 4)	80,461,852	79,474,031
Net OPEB asset (note 7)	<u>2,980,180</u>	<u>-</u>
Total Assets	<u>127,276,771</u>	<u>127,188,157</u>
Deferred Outflows of Resources:		
Deferred pension outflows (Note 6)	4,816,592	7,112,580
Deferred OPEB outflows (Note 7)	<u>1,271,209</u>	<u>1,287,225</u>
Total Deferred Outflows of Resources	<u>6,087,801</u>	<u>8,399,805</u>
Total Assets and Deferred Outflows Resources	<u>\$ 133,364,572</u>	<u>\$ 135,587,962</u>

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Net Position

June 30, 2022

(with comparative information for prior year)

	<u>2022</u>	<u>2021</u>
Liabilities:		
Current Liabilities (Payable from Current Assets):		
Accounts payable	\$ 337,670	\$ 444,257
Compensated absences payable	1,223,040	1,260,102
Accrued payroll liabilities	441,151	163,684
Accrued expenses	<u>701,510</u>	<u>729,898</u>
Total Current Liabilities (Payable from Current Assets):	<u>2,703,371</u>	<u>2,597,941</u>
Current Liabilities (Payable from Restricted Assets):		
Accounts payable	41,562	371,420
Bonds premium payable, current portion	<u>550,052</u>	<u>646,983</u>
Total Current Liabilities (Payable from Restricted Assets):	<u>591,614</u>	<u>1,018,403</u>
Long-Term Liabilities:		
Bond payable, net of current portion (note 5)	13,430,000	15,735,000
Bond premium payable, net of current portion	1,144,483	1,694,535
Net pension liability (Note 6)	5,482,650	15,496,793
Net OPEB liability (Note 7)	<u>-</u>	<u>277,688</u>
Total Long-Term Liabilities	<u>20,057,133</u>	<u>33,204,016</u>
Deferred Inflows of Resources:		
Deferred pension inflows (Note 6)	7,373,748	1,895,069
Deferred OPEB inflows (Note 7)	<u>2,362,210</u>	<u>21,113</u>
Total Deferred Inflows of Resources	<u>9,735,958</u>	<u>1,916,182</u>
Total Liabilities and Deferred Inflows of Resources	<u>33,088,076</u>	<u>38,736,542</u>
Net Position:		
Net investment in capital assets	68,022,964	65,182,452
Restricted for Waste Water Capital Reserve	22,442,115	18,922,704
Unrestricted	<u>9,811,417</u>	<u>12,746,264</u>
Total Net Position	<u>100,276,496</u>	<u>96,851,420</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u>\$ 133,364,572</u>	<u>\$ 135,587,962</u>

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

**Statement of Revenues, Expenses,
and Changes in Net Position**

**For the Year Ended June 30, 2022
(with comparative information for prior year)**

	Totals	
	2022	2021
Operating Revenues:		
Service charges	\$ 12,944,118	\$ 12,671,439
Other services	22,913	16,902
Total Operating Revenues	12,967,031	12,688,341
Operating Expenses:		
Administrative	2,236,702	3,273,321
Operations	5,549,374	6,807,931
Engineering	3,549,294	1,330,483
Maintenance	1,196,714	3,966,867
Depreciation	3,305,467	3,215,987
Total Operating Expenses	15,837,551	18,594,589
Operating Loss	(2,870,520)	(5,906,248)
Non-Operating Revenues (Expenses):		
Property taxes	4,211,655	3,888,502
Investment income (loss)	(347,186)	243,026
Interest expense	(139,763)	(141,434)
In-Lieu taxes	159,781	159,025
Aid from other governmental agencies	26,546	26,166
Other income	138,705	112,984
Total Non-Operating Revenues	4,049,738	4,288,269
Net (Loss)/Income Before Capital Contributions	1,179,218	(1,617,979)
Capital contributions - connection fees	2,245,858	2,234,125
Change in Net Position	3,425,076	616,146
Net Position, Beginning of Year	96,851,420	96,235,274
Net Position, End of Year	\$ 100,276,496	\$ 96,851,420

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year ended June 30, 2022
(with comparative information for the prior year)**

	2022	2021
Cash Flows from Operating Activities:		
Receipts from customers	\$ 13,870,949	\$ 13,773,715
Payments to suppliers	(6,210,528)	(4,048,164)
Payment to employees	(9,742,480)	(12,620,733)
Cash Used by Operating Activities	(2,082,059)	(2,895,182)
Cash Flows From Noncapital Financing Activities:		
Property taxes collected	3,531,333	3,208,180
Aid from other governmental agencies and other income	26,546	26,166
Net Cash Provided by Noncapital Financing Activities	3,557,879	3,234,346
Cash Flows from Capital and Related Financing Activities:		
Acquisition of capital assets	(3,193,996)	(2,757,381)
Principal payment on capital debt	(2,305,000)	(2,195,000)
Interest payments on long-term debt	(786,746)	(880,063)
Capital contributions	2,245,858	2,234,125
Net Cash Used by Capital and Related Financing Activities	(4,039,884)	(3,598,319)
Cash Flows from Investing Activities:		
Interest received on investments	(387,382)	374,049
Net Cash Provided by Investing Activities	(387,382)	374,049
Net Decrease in Cash and Cash Equivalents	(2,951,446)	(2,885,106)
Cash and Cash Equivalents, Beginning of Year	42,969,295	45,854,401
Cash and Cash Equivalents, End of Year	40,017,849	42,969,295
Cash and Cash Equivalents Classified in the Balance Sheet:		
Current assets	17,051,771	23,049,355
Restricted assets	22,966,078	19,919,940
	\$ 40,017,849	\$ 42,969,295

See accompanying notes to the basic financial statements.

TAHOE-TRUCKEE SANITATION AGENCY

Statement of Cash Flows

**Year Ended June 30, 2022
(with comparative information for the prior year)**

	2022	2021
Reconciliation of Operating Loss to Net Cash Used by Operating Activities		
Operating Loss	<u>\$ (2,870,520)</u>	<u>\$ (5,906,248)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Other income	298,486	272,009
Depreciation	3,305,467	3,215,987
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
(Increase) Decrease in:		
Accounts receivable	559,198	797,663
Due from other governments	46,234	15,702
Prepaid expenses	(33,221)	(1,435)
Inventory	(23,044)	2,070
Net OPEB asset	(2,980,180)	-
Deferred outflows of resources	2,312,004	(1,390,352)
Increase (Decrease) in:		
Accounts payable	(436,445)	105,309
Accrued compensated absences	(37,062)	82,466
Accrued payroll	277,467	(33,909)
Accrued expenses	(28,388)	589,619
Deferred inflows of resources	7,819,776	793,652
Net pension liability	(10,014,143)	(1,391,350)
Net OPEB liability	<u>(277,688)</u>	<u>(46,365)</u>
Total Adjustments	<u>788,461</u>	<u>3,011,066</u>
Net Cash Used by Operating Activities	<u>\$ (2,082,059)</u>	<u>\$ (2,895,182)</u>

There were no significant noncash investing and financing activities for the years ended June 30, 2022 and 2021.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

Year ended June 30, 2022

(1) Summary of Significant Accounting Policies

(a) Organization and Description of the Agency

The Tahoe-Truckee Sanitation Agency was formed in May 1972, under the provisions of the Tahoe-Truckee Sanitation Agency Act that was passed by the State Legislature and signed into law by the Governor on November 17, 1971. The Agency consists of all the area within the following five districts:

- 1) Alpine Springs County Water District
- 2) North Tahoe Public Utility District
- 3) Squaw Valley Public Service District
- 4) Tahoe City Public Utility District
- 5) Truckee Sanitary District

The Truckee Sanitary District services a portion of Northstar Community Services District through contract. The Agency was formed to provide major sewage facilities for the North and West Lake Tahoe Area, Alpine Meadows, Squaw Valley, Truckee River, Donner Lake and Martis Valley areas. The facilities of the Agency have been receiving sewage collected by each of the five districts and has been transporting it to its treatment disposal site since February 1978.

(b) The Reporting Entity

The Agency, for financial purposes, includes all of the funds relevant to the operations of the Tahoe-Truckee Sanitation Agency. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Tahoe-Truckee Sanitation Agency.

One entity that is not a part of the Agency's reporting entity but was in part, created by the Agency for special purposes, is accounted for as a jointly governed organization. Additional information regarding the Agency's jointly governed organization is provided in Notes 10 and 12. The following is a description of the jointly owned organization in which the Agency participates.

The California Sanitation Risk Management Authority (CSRMA) was created by a Joint Exercise of Powers Agreement between the Tahoe-Truckee Sanitation Agency and several other member Agencies. The Authority is organized under Government Code Section 6500 as a separate and distinct public entity and is governed by a Board comprised of one member appointed by the governing body of each party to the agreement. The governing board appoints its own management and approves its own budget.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(c) Basis of Presentation

The accounting policies of the Agency conform with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting.

Operating revenues are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The entity is a special purpose governmental enterprise fund that operates as a stand-alone business-type.

(d) Financial Statements Presentation

Governmental Accounting Standards Board Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" established standards for external financial reporting for all state and local governmental entities which includes a statement of net position, a statement of activities and changes in net position and a statement of cash flows. It requires the classification of net assets into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets' component as the unspent proceeds.
- *Restricted* - This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted* - This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(e) Budgetary Control

The Board adopts an operating budget at the beginning of each year.

(f) Restricted Investments

Various resources of the Agency are limited as to their use by law or by debt covenants and are classified on the balance sheet as restricted investments. Undisbursed debt proceeds are restricted for repayment of the debt and project costs. Also, fees imposed on new real estate development are restricted by law for the construction of capital improvements which benefit the development projects.

(g) Inventories

Material and supplies inventory consists primarily of materials used in the construction and maintenance of the water system and is valued at the lower of cost, using the average cost method, or market. Inventory uses the consumption method whereby they are reported as an asset and expensed as they are consumed.

Water inventory consists of native groundwater and purchased water holdings in the USGS Well. Water inventory is valued at cost using the first-in/first-out (FIFO) method.

(h) Cash and Cash Equivalents

All cash and investments are held in the Agency's cash management pool. The Agency considers all highly liquid investments with a maturity of three months or less to be cash equivalents. Therefore, for purposes of the statement of cash flows, the Agency considers the entire pooled cash and investment balance to be cash and cash equivalents.

(i) Investments

Investments are reported at fair value, which is the amount at which financial instruments could be exchanged in a current transaction between willing parties. Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Management reviews investments for events that might affect fair value measurements of investments on a monthly basis. The evaluation is performed at the lowest level of identifiable unit of account.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(j) Fair Value Hierarchy

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. As of June 30, 2022, the Agency had no investments with recurring fair value measurements. In determining fair value, the Agency's custodians use various methods including market and income approaches. Based on these approaches, the Agency's custodians utilize certain assumptions that market participants would use in pricing the asset or liability. The Agency's custodians utilize valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Various inputs are used in determining the value of the Agency's investments and other financial instruments. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities. These inputs are summarized in the three broad levels: Level 1 – quoted prices in active markets for identical investments, Level 2 – other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.) and Level 3 – significant unobservable inputs (including the Agency's own assumptions in determining the fair value of instruments).

(k) Accounts Receivable

The accounts receivable consists of charges for service fees, connection fees and property taxes. Fees are considered to be fully collectible since the Agency liens the property for unpaid charges. Therefore, no allowance for uncollectible fees is provided.

(l) Capital Assets

The capitalization threshold for the Agency is \$15,000. Capital assets are stated at cost, less accumulated depreciation and amortization computed by the straight-line method. Estimated useful lives are as follows:

Utility Plant	20-50 Years
Machinery and Equipment	4-8 Years

Depreciation on the cost or value of contributed assets is included in operating expenses in arriving at net income.

Repairs and Maintenance – Repairs and maintenance expenditures are charged to expenses as incurred and major renewals and betterments are capitalized.

(m) Restricted Net Position

Legally segregated net position is recorded as restricted. The Agency has the following restricted net assets:

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

- *Waste Water Capital Reserve*– The restricted net assets consist of connection fees and the earnings thereon and are restricted for the acquisition and/or construction of sewer infrastructure necessary to increase capacity for service.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Agency's policy is to apply restricted net position first.

(n) Board-Designated Net Position

The Agency has designated a portion of the unrestricted net position for the followings:

Replacement, Rehabilitation and Upgrade Fund

The purpose of the fund is to finance capital improvement projects. Excess resources from operations are transferred into the reserve each year. The minimum target fund balance shall equal to 50% of the projected five years of the planned budget for the capital improvement projects. The designated balance as of June 30, 2022 was \$10,333,934.

Emergency and Contingency Reserve Fund

This legally unrestricted reserve was established in order to provide funds and revenues to manage financial obligations, mitigate risks due to revenue shortfalls or unanticipated expenses, and insulate ratepayers from large, abrupt increases in service charges.

The target fund balance is at least \$4 million. The designated balances as of June 30, 2022 was \$7,284,840.

(o) Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(o) Pension (continued)

The following timeframes are used for pension reporting:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

(p) Other Post Employment Benefit Plan

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Agency's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to the liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

(q) Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Agency has two items that qualify for reporting in this category, deferred outflows related to pensions and OPEB.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow (revenue) until that time. The Agency has two items that qualify for reporting in this category, deferred inflow related to pensions and OPEB.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(r) Compensated Absences

The Agency accrues a liability for unpaid vacation and sick pay in accordance with GASB 16. Sick pay is accumulated at the rate of one day per month. Unused sick leave is to be paid at the rate of 50% upon termination or 100% upon death or retirement. Vacation pay is accumulated at various rates depending on length of service. Vacation pay accrued in excess of 30 days is paid at the end of each year. As of June 30, 2022 accrued vacation and vested sick leave benefits totaled \$1,223,040.

(s) Revenue Recognition – Property Taxes

For Property taxes are attached as an enforceable lien on property as of March 1. Taxes are levied on November 1 and February 1 and are due and payable at that time. Property tax revenues are recognized in the fiscal period for which they are levied and in which they become available.

(t) Inventory

Inventory is recorded at lower of cost or market using the first-in, first-out method.

(u) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(v) Comparative Financial Statements

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(2) Cash, Cash Equivalents, and Investments

Cash and investments as of June 30, 2022, consist of the following:

Statement of Net Position	
Cash and investments	\$ 17,051,771
Restricted cash and investments	<u>22,966,078</u>
Total Cash and Investments	<u>\$ 40,017,849</u>
Cash	\$ 1,502,703
Investments	<u>38,515,146</u>
Total Cash and Investments	<u>\$ 40,017,849</u>

Investment Policy

Statutes authorize the Agency to invest in obligations of the U.S. Treasury, agencies and instrumentalities within the State, State Treasury, bankers' acceptances, and commercial paper of the highest ranking provided by Moody's Investors Service, Inc., or Standard and Poor's Corporation, repurchase or reverse repurchase agreements, and the State's Local Agency Investment Fund (LAIF).

The investment policy set by the directors of the Agency is more conservative than that set by state statute. The policy allows the Agency's treasurer to invest in certificates of deposit, U.S. Treasury Bills and Notes, Placer County Investment Fund, and the LAIF.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

One of the ways that the Agency manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Agency's investments to market interest rate fluctuations are provided by the following table that shows the distribution of the Agency's investments by maturity as of June 30, 2022.

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Months) 12 Months or Less</u>
LAIF	\$ <u>38,515,146</u>	<u>38,515,146</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(2) Cash, Cash Equivalents, and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Presented below is the minimum rating required by (where applicable) the California Government Code or the Agency’s Investment Policy, or debt agreements, and the S&P ratings as of June 30, 2022 for each investment type.

The Agency’s rating as of the year ended June 30, 2022 for each investment type are as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>AAA</u>	<u>AA</u>	<u>Not Rated</u>
LAIF	\$ 38,515,146	N/A	-	-	38,515,146

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. The California Government Code and the Agency’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured deposits.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(3) Accounts Receivable

The accounts receivable at year-end are comprised of the following:

Service charges - regular collections	\$	99,662
Property taxes		737,361
Other		<u>14,675</u>
		<u>\$ 851,698</u>

As mentioned in the Summary of Significant Accounting Policies, certain accounts receivable uncollected at the end of the year are transferred to the county and become recorded liens on the property, thereby substantially reducing the Agency's exposure to uncollectible accounts. These amounts are presented as Due From Other Government Agencies, separate from other accounts receivable.

(4) Capital Assets

Capital Asset activity for the year ended June 30, 2022 was as following:

	Balance <u>June 30, 2021</u>	Additions	Deletions	Balance <u>June 30, 2022</u>
Capital assets not being depreciated:				
Land	\$ 2,174,726	-	-	2,174,726
Construction in progress	<u>1,610,213</u>	<u>3,108,014</u>	<u>(4,207,306)</u>	<u>510,921</u>
Total capital assets not being depreciated	<u>3,784,939</u>	<u>3,108,014</u>	<u>(4,207,306)</u>	<u>2,685,647</u>
Capital assets being depreciated:				
Sewage treatment and collection	145,037,751	4,020,572	-	149,058,323
General plant and equipment	5,866,060	262,776	(713,415)	5,415,421
Vehicles	<u>1,295,149</u>	<u>9,939</u>	<u>(93,716)</u>	<u>1,211,372</u>
Total capital assets being depreciated	<u>152,198,960</u>	<u>4,293,287</u>	<u>(807,131)</u>	<u>155,685,116</u>
Less accumulated depreciation:				
Sewage treatment and collection	(67,474,462)	(2,948,855)	-	(70,423,317)
General plant and equipment	(4,003,062)	(334,068)	713,415	(3,623,715)
Vehicles	<u>(1,247,405)</u>	<u>(22,543)</u>	<u>93,716</u>	<u>(1,176,232)</u>
Total accumulated depreciation	<u>(72,724,929)</u>	<u>(3,305,466)</u>	<u>807,131</u>	<u>(75,223,264)</u>
Total capital assets being depreciated, net	<u>79,474,031</u>	<u>987,821</u>	<u>-</u>	<u>80,461,852</u>
Total capital assets, net	<u>\$ 83,258,970</u>	<u>4,095,835</u>	<u>(4,207,306)</u>	<u>83,147,499</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(5) Long-Term Debt

2020 Wastewater Revenue Refunding Bonds

On February 5, 2020 the Agency issued \$20,110,000 of Revenue Bonds through U.S. Bank National Association, bearing interest of 5% and payable semiannually on July 1 and January 1, with the bonds maturing each July 1 from 2020 through 2027. The proceeds of the Bonds were used to (i) pay off an existing loan with the California State Water Resources Control Board and (ii) pay to costs of issuing the Bonds. The outstanding principal balance of the 2021 Wastewater Revenue Refunding Bonds as of June 30, 2022 was \$13,430,000. The Wastewater Revenue Refunding Bonds were issued at a premium of \$3,414,724. The premium is being amortized over the life of the Bonds and has a balance of \$1,694,535 as of June 30, 2022. The Revenue Bonds are secured by a first pledge and lien on net revenues, which are defined as all gross revenue received or receivable by the Agency from the ownership and operation of the wastewater enterprise, less the operations and maintenance costs for the fiscal year. The July 1, 2023 payment was made before June 30, 2022.

As of June 30, 2022, the annual repayment requirements of the Revenue Bonds were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,425,000	610,677	3,034,125
2024	2,550,000	512,584	3,035,875
2025	2,680,000	410,407	3,036,500
2026	2,815,000	303,738	3,035,750
2027	<u>2,960,000</u>	<u>192,979</u>	<u>3,152,979</u>
Total Requirements	13,430,000	2,030,385	15,460,385
Less: Current Portion	<u>2,425,000</u>	<u>610,677</u>	<u>3,035,677</u>
Long-Term Portion	<u>\$ 11,005,000</u>	<u>1,419,708</u>	<u>12,424,708</u>
Plus Unamortized Premium	<u>1,694,535</u>	<u>-</u>	<u>1,694,535</u>
Total	<u>\$ 15,124,535</u>	<u>2,030,385</u>	<u>17,154,920</u>

The following is a summary of the long-term obligations of the Agency

	<u>Balance</u>			<u>Balance</u>	<u>Amount Due</u>
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2022</u>	<u>Within One Year</u>
2020 Revenue Bond Payable	\$ 15,735,000	-	(2,305,000)	13,430,000	2,425,000
Premium on 2020 Revenue Bond	2,341,518	-	(646,983)	1,694,535	550,052
	<u>\$ 18,076,518</u>	<u>-</u>	<u>(2,951,983)</u>	<u>15,124,535</u>	<u>2,975,052</u>

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

The Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively, including those of the Tahoe-Truckee Sanitation Agency. The Agency's employer rate plans in the miscellaneous risk pool include the Miscellaneous plan (Miscellaneous) and the PEPRM Miscellaneous plan (PEPRM Miscellaneous). The Agency does not have any rate plans in the safety risk pool.

Benefits Provided

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRM Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is a basic death benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect as of June 30, 2022 is summarized as follows:

	Miscellaneous Plans	
	Classic Tier 1	PEPRM Tier 2
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefits payments	monthly for life	monthly for life
Retirement age	50	52
Monthly benefits, as a % of eligible compensation	2.00% - 2.7%	1.00% - 2.5%
Required employee contribution rates	8.0%	7.25%
Required employer contribution rates	14.350% as of June 30, 2022 and 14.523% as of June 30, 2021	7.700% as of June 30, 2022 and 7.847% as of June 30, 2021

Members covered by Benefit Terms

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

At June 30, 2020 (Valuation Date), the following members were covered by the benefit terms:

Plan Members	Miscellaneous Plans		Total
	Classic Tier 1	PEPRA Tier 2	
Active members	29	17	46
Transferred and terminated members	17	8	25
Retired members and beneficiaries	87	-	87
Total plan members	133	25	158

Contribution Description

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS’ annual actuarial valuation process. Each employer rate plan’s actuarially determined rate is based on the estimated amount necessary to pay the plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The Agency’s contributions to the risk pool in the Plan for the years ended June 30, 2022 as follows:

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2021 (the measurement date) the total pension liability was determined by rolling forward the June 30, 2020 total pension liability determined in the June 30, 2020 valuation. The June 30, 2021 pension liability was based on the following actuarial methods and assumptions.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.5% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type¹</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10²</u>	<u>Real Return Years 11+^{3,4}</u>
Public Equity	50.00%	4.80%	5.98%
Public Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	<u>100.00%</u>		

¹ In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

⁴ Figures are based on previous ALM of 2017.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Allocation of Net Pension Liability and Pension Expense to Individual Employers

The following table shows the Agency's proportionate share of the net pension liability over the measurement period.

The proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The Agency's proportionate share of the net pension liability for the plan as of June 30, 2021 and 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2021	\$ 62,435,552	46,938,759	15,496,793
Balance at June 30, 2022	64,617,405	59,134,755	5,482,650
Net changes during 2021-22	\$ 2,181,853	12,195,996	(10,014,143)

	Percentage Share of Risk Pool		
	Fiscal Year Ending	Fiscal Year Ending	Change Increase/ (Decrease)
	June 30, 2022	June 30, 2021	(Decrease)
Measurement Date	June 30, 2021	June 30, 2020	
Percentage of Risk Pool Net Pension Liability	0.28874%	0.36739%	-0.07865%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the Measurement Date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount that is 1 percentage-point lower (6.15 percent) or 1 percentage point higher (8.15 percent) than the current rate:

Plan Type	Plan's Net Pension Liability (Asset)		
	Discount Rate - 1% Rate 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% Rate 8.15%
Miscellaneous Plan	\$ 14,014,144	5,482,650	(1,570,215)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net pension are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings	5-year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Agency recognized a pension expense of \$449,469 for the Plan. As of June 30, 2022, the Agency reports deferred outflows of resources and deferred inflows of resources related to pensions as follows:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions made after the measurement date	\$ 1,790,007	-
Difference between actual and proportionate share of employer contributions	2,361,378	77,419
Differences between expected and actual experience	614,820	-
Differences between projected and actual earnings on pension plan investments	-	4,786,064
Change in employer's proportion	50,387	2,510,265
Total Deferred Outflows/(Inflows) of Resources	\$ 4,816,592	7,373,748

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(6) Defined Benefit Pension Plan (Continued)

\$1,790,007 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources in the previous chart will be recognized in future pension expense as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2023	\$ (942,269)
2024	(983,400)
2025	(1,098,873)
2026	(1,322,621)
Total	\$ (4,347,163)

(7) Other Post Employment Benefits (OPEB)

Plan Description

The Plan provides other post-employment benefits (medical and prescription coverage) to qualified employees, elected officials, and their eligible dependents. The Agency contracts with CalPERS for the medical and prescription coverage (see Note 1L) CERBT is part of the Public District portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administrated by CalPERS, which acts as a common investment and administrative agent for participating public employees within the State of California. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 Q Street - Sacramento, CA 95811.

Benefits Provided

The plan provides post-retirement healthcare benefits to all employees and directors who retire from the Agency on or after attaining age 50 with at least five years of service.

Plan Membership

At June 30, 2021 (valuation date), membership consisted of the following:

Active members	47
Inactive plan members or beneficiaries	
currently receiving benefit payments	53
Total plan members	100

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Contributions

The annual contribution is made on an ad-hoc basis, but in an amount sufficient to fully fund the obligation over the period not to exceed 30 years. For the fiscal year ended June 30, 2022 the Agency's contributions was \$83,043.

Net OPEB Liability

The Agency's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.75% net of expenses
Inflation	2.50%
Salary Increases	2.75% per annum, including inflation
Investment Rate of Return	6.75%, net of OPEB plan investment expense, including inflation
Mortality Rate ⁽¹⁾	Derived from the of 2017 CalPERS Active Mortality for Miscellaneous Employees Table
Pre-Retirement Turnover ⁽²⁾	Derived using 2017 CalPERS' Turnover for Miscellaneous Employees Table
Healthcare Trend Rate	Medical premiums assumed to increase 4% per year. Dental and vision premiums are assumed to increase 4% per year.

Notes:

⁽¹⁾ 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.

⁽²⁾ 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.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Discount Rate

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All equities	59.0%	7.545%
All fixed income	25.0%	4.250%
Real estate investment trusts	8.0%	7.250%
All commodities	3.0%	7.545%
Treasury inflation protected securities (TIPS)	5.0%	3.000%
Total	100%	

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020	\$ 11,830,037	11,552,349	277,688
Changes recognized for the measurement period:			
Service cost	202,623	-	202,623
Interest	812,080	3,175,146	(2,363,066)
Experience (gains)/losses	(809,633)	-	(809,633)
Contributions - employer	-	672,541	(672,541)
Benefit payments	(672,541)	(672,541)	-
Changes in assumptions	380,378	-	380,378
Administrative expenses	-	(4,371)	4,371
Net Changes	(87,093)	3,170,775	(3,257,868)
Balance at June 30, 2021 (Measurement Date June 30, 2021)	\$ 11,742,944	14,723,124	(2,980,180)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Agency if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB Liability (Asset)	(\$1,593,960)	(\$2,980,180)	(\$4,137,984)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the Agency if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (3.00%HMO/ PPO)	Current Healthcare Cost Trend Rates (4.00%HMO/ PPO)	1% Increase (5.00%HMO/ PPO)
Net OPEB Liability	\$ (4,283,629)	\$ (2,980,180)	\$ (1,395,426)

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

TAHOE-TRUCKEE SANITATION AGENCY
Notes to the Basic Financial Statements
(Continued)

(7) Other Post Employment Benefits (OPEB) (Continued)

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the Agency recognized OPEB income of \$203,108. As of fiscal year ended June 30, 2022, the Agency reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 697,647	-
Changes in assumptions	328,271	-
Difference between expected and actual experience	245,291	716,983
Net difference between projected and actual earnings	-	-
OPEB plan investments	-	1,645,227
Total	<u>\$ 1,271,209</u>	<u>2,362,210</u>

The \$83,043 reported as deferred outflows of resources related to the contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Amounts reported as deferred outflows and deferred inflows of resources in the previous chart, including the employer-specific item, will be recognized in future OPEB expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2023	(\$ 413,671)
2024	(394,742)
2025	(412,180)
2026	(489,558)
2027	(16,231)
Thereafter	(62,266)

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(8) Property Tax

The Agency has a gross assessed valuation of \$21.269 billion for the fiscal year ended June 30, 2022. The tax rate for the administration expenses of the Agency was computed by the counties under Proposition 13. The tax rates assessed were within legal limits as allowed by law.

(9) Risk Management

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In order to protect itself from the above risks, the Agency participates in the CSRMA, a public entity risk pool currently operating as a common risk management and loss prevention program for 59-member sanitation districts. The Agency pays an annual premium to CSRMA for its general insurance coverage. The CSRMA purchases excess insurance of \$25,750,000 to reduce its exposure to large losses on the self-insured program. Members can be assessed a supplemental assessment if funds are insufficient to pay losses. The Agency continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance.

TAHOE-TRUCKEE SANITATION AGENCY

Notes to the Basic Financial Statements

(Continued)

(10) Deferred Compensation Plan

The Agency's employees may defer a portion of their compensation under a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under the plan, participants are not taxed on the deferred portion of their compensation until distributed; distributions may be made only at termination, retirement, death or in an emergency as defined by the plan. The laws governing deferred compensation plan assets dictate that they be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under the plan are not the Agency's properties and are not subject to claims by general creditors of the Agency, they have been excluded from these financial statements.

(11) Related Party Transactions

Because the Agency has entered into a joint powers agreement with others to form a separate entity to provide insurance coverage, the Agency has related party transactions with this entity. During the year ended June 30, 2022, the Agency paid CSRMA \$251,704 for insurance coverage.

(12) Proposition 218

Proposition 218, which was approved by the voters in November 1996, provides procedures governing an increase in existing fees or the imposition of new fees by the Agency. The Agency complies with its requirements.

(13) Commitments and Contingencies

The Agency has entered into construction and consulting commitments totaling \$3,643,420 for fiscal years ended June 30, 2022. As of June 30, 2022, the amount earned on the contracts was \$3,281,429 with a remaining balance of \$361,991.

From time to time, the Agency is involved in litigation, claims and assessments incidental to its operations. Further the Agency may be advised of unasserted possible claims and assessment that may be probable of assertion.

REQUIRED SUPPLEMENTARY INFORMATION

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of OPEB Contributions

June 30, 2022

Last Ten Years*

Fiscal year	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution in relation to the actuarially determined contribution	<u>(83,043)</u>	<u>(672,541)</u>	<u>(619,222)</u>	<u>(613,949)</u>	<u>(582,760)</u>
Contribution deficiency (excess)	<u>\$ (83,043)</u>	<u>\$ (672,541)</u>	<u>\$ (619,222)</u>	<u>\$ (613,949)</u>	<u>\$ (582,760)</u>
Covered payroll	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,021,904	\$ 4,670,923
Contributions as a percentage of covered payroll	1.59%	13.37%	12.25%	12.23%	12.48%

* - Fiscal year 2018 was the first year of implementation.

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2021 were from the June 30, 2019 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value
Inflation	2.50%
Salary Increases	2.75% per annum, in aggregate
Investment Rate of Return	6.75% per annum net of OPEB plan investment
Healthcare cost-trend rates	4% in 2020 and all later years
	Dental and vision premiums are assumed to increase 4% per year

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of Changes in the Net OPEB Liability (Asset)

June 30, 2022

Last Ten Years*

Measurement Period Ending June 30	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 202,623	\$ 197,200	\$ 157,380	\$ 153,168	\$ 149,069
Interest on the total OPEB liability	812,080	788,516	742,374	721,643	701,278
Experience (gains)/losses	(821,775)	(23,967)	354,595	-	-
Changes in assumptions	380,378	-	-	-	-
Expected minus actual benefit payments	12,142	-	26,971	-	-
Benefit payments	(672,541)	(619,222)	(613,949)	(574,561)	(552,462)
Net change in total OPEB liability	(87,093)	342,527	667,371	300,250	297,885
Total OPEB liability - beginning	<u>11,830,037</u>	<u>11,487,510</u>	<u>10,820,139</u>	<u>10,519,889</u>	<u>10,222,004</u>
Total OPEB liability - ending (a)	<u>\$ 11,742,944</u>	<u>\$ 11,830,037</u>	<u>\$ 11,487,510</u>	<u>\$ 10,820,139</u>	<u>\$ 10,519,889</u>
Plan Fiduciary Net Position					
Contribution - employer	\$ -	\$ -	\$ -	\$ 574,561	\$ 552,462
Actual investment income	808,511	394,345	-	-	935,429
Investment gains/losses	2,366,635	-	(87,186)	681,785	-
Expected investment income	-	-	736,097	94,665	-
Employer contributions as benefit payments	672,541	619,222	613,949	(574,561)	-
Benefit payments	(672,541)	(619,222)	(613,949)	-	(552,462)
Expected minus actual benefit payments	-	-	-	9,618	-
Administrative expense	(4,371)	(5,453)	(2,253)	(18,106)	(7,845)
Net change in plan fiduciary net position	3,170,775	388,892	646,658	767,962	927,584
Plan fiduciary net position - beginning	<u>11,552,349</u>	<u>11,163,457</u>	<u>10,516,799</u>	<u>9,748,837</u>	<u>8,821,253</u>
Plan fiduciary net position - ending (b)	<u>\$ 14,723,124</u>	<u>\$ 11,552,349</u>	<u>\$ 11,163,457</u>	<u>\$ 10,516,799</u>	<u>\$ 9,748,837</u>
Net OPEB liability - ending (a)-(b)	<u>\$ (2,980,180)</u>	<u>\$ 277,688</u>	<u>\$ 324,053</u>	<u>\$ 303,340</u>	<u>\$ 771,052</u>
Plan fiduciary net position as a percentage of the total OPEB liability	125.38%	97.65%	97.18%	97.20%	92.67%
Covered payroll	\$ 5,031,420	\$ 5,053,620	\$ 5,021,904	\$ 4,670,923	\$ 4,483,071
Net OPEB liability as a percentage of covered payroll	-59.23%	5.49%	6.45%	6.49%	17.20%

Notes to Schedule:

Changes in assumptions. The following changes in assumptions were made for the measurement period ended June 30, 2021: the discount 7.00% to 6.75% and the assumed rates of retirement, termination, and mortality were updated to align with those currently being used by pension systems.

* Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

TAHOE-TRUCKEE SANITATION AGENCY

**Schedule of the Agency's Proportionate Share
of the Net Pension Liability**

June 30, 2022

Last Ten Years*

Measurement Date	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Proportion of the collective net pension liability	0.101375%	0.142428%	0.164810%	0.162026%
Proportionate share of the collective net pension liability	\$ 5,031,420	\$ 15,496,793	\$ 16,888,143	\$ 15,613,228
Covered payroll	5,228,077	5,053,620	5,069,020	4,670,923
Proportionate share of the collective net pension liability as a percentage of covered payroll	96.24%	306.65%	333.16%	334.26%
Plan fiduciary net position as a percentage of the total pension liability	75.18%	75.18%	71.90%	73.20%
Measurement Date	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Proportion of the collective net pension liability	0.159624%	0.158585%	0.155568%	0.129553%
Proportionate share of the collective net pension liability	\$ 15,830,320	\$ 13,722,519	\$ 10,678,017	\$ 8,171,772
Covered payroll	4,483,071	4,318,577	4,378,738	4,378,738
Proportionate share of the collective net pension liability as a percentage of covered payroll	353.11%	317.76%	243.86%	186.62%
Plan fiduciary net position as a percentage of the total pension liability	72.58%	73.79%	78.53%	83.26%

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

Summary of Changes of Benefits or Assumptions:

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a Golden Handshakes).

Changes in Assumptions: None in 2020 or 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent.

TAHOE-TRUCKEE SANITATION AGENCY

Schedule of the Agency's Pension Plan Contributions

June 30, 2022

Last Ten Years*

Fiscal year	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>
Actuarially determined contribution	\$ 1,790,007	\$ 4,241,428	\$ 1,620,437	\$ 1,422,469
Contribution in relation to the actuarially determined contribution	<u>(1,790,007)</u>	<u>(4,241,428)</u>	<u>(4,131,332)</u>	<u>(1,422,469)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,510,895)</u>	<u>\$ -</u>
Covered payroll	\$ 5,228,077	\$ 5,031,420	\$ 5,053,620	\$ 5,069,020
Contributions as a percentage of covered payroll	34.24%	84.30%	81.75%	28.06%
Contribution valuation date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Fiscal year	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
Actuarially determined contribution	\$ 1,197,164	\$ 1,081,422	\$ 1,081,422	\$ 758,609
Contribution in relation to the actuarially determined contribution	<u>(1,197,164)</u>	<u>(1,081,422)</u>	<u>(1,081,422)</u>	<u>(758,609)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,670,923	\$ 4,483,071	\$ 4,318,577	\$ 4,378,738
Contributions as a percentage of covered payroll	25.63%	24.12%	25.04%	17.32%
Contribution valuation date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

* - Fiscal year 2015 was the first year of implementation.

Notes to schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for the fiscal year ended June 30, 2021 were from the June 30, 2018 public agency valuations.

Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	Level of Percent of Payroll
Actuarial Assumptions:	
Discount Rate	7.00%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Retirement Age	The probabilities of Retirement are based on the 2010 CalPERS Experience study for the period from 1997 to 2007.
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increases	Contract COLA up to 2.50% until Purchasing Power Protection Floor on Purchasing Power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Changes in Assumptions: There were no changes from 2019 through 2021. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

Benefit Changes: The figures above generally include any liability that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability is deemed to be material by the plan actuary.

SUPPLEMENTARY INFORMATION

TAHOE-TRUCKEE SANITATION AGENCY
Comparison of Budget Appropriations to Actual Expenditures
For the Year Ended June 30, 2022

	Administrative			Operations			Engineering			Maintenance			Total		
	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance	Budgeted Appropriations	Actual Expenditures	Positive (Negative) Variance
Salaries and benefits	\$ 1,815,500	1,547,957	267,543	3,693,900	3,373,006	320,894	1,142,500	1,026,185	116,315	2,764,500	2,909,892	(145,392)	9,416,400	8,857,040	559,360
Directors' fees	7,600	9,800	(2,200)	-	-	-	-	-	-	-	-	-	7,600	9,800	(2,200)
Insurance	375,000	251,704	123,296	-	-	-	-	-	-	-	-	-	375,000	251,704	123,296
Office expense	90,000	68,293	21,707	161,300	25,002	136,298	34,000	14,395	19,605	169,700	139,140	30,560	455,000	246,830	208,170
Uniform expense	-	2,033	(2,033)	-	11,127	(11,127)	-	365	(365)	-	12,891	(12,891)	-	26,416	(26,416)
Agency permits and licenses	-	-	-	195,000	195,137	(137)	-	-	-	1,000	57	943	196,000	195,194	806
Contractual services	131,600	151,432	(19,832)	1,462,900	1,256,201	206,699	294,500	274,034	20,466	315,800	267,552	48,248	2,204,800	1,949,219	255,581
Vehicles	-	-	-	-	16,346	(16,346)	-	-	-	51,900	48,913	2,987	51,900	65,259	(13,359)
Professional services	485,000	588,288	(103,288)	-	-	-	325,000	60,515	264,485	180,000	172,632	7,368	990,000	821,435	168,565
Supplies, repairs, maintenance	-	-	-	151,200	105,540	45,660	80,500	48,206	32,294	859,800	609,505	250,295	1,091,500	763,251	328,249
Memberships, conferences & training	63,500	52,824	10,676	15,200	11,003	4,197	37,000	18,074	18,926	45,500	28,384	17,116	161,200	110,285	50,915
Utilities	103,200	124,006	(20,806)	901,500	1,073,488	(171,988)	1,500	533	967	4,000	3,469	531	1,010,200	1,201,496	(191,296)
Totals	\$ 3,071,400	2,796,337	275,063	6,581,000	6,066,850	514,150	1,915,000	1,442,307	472,693	4,392,200	4,192,435	199,765	15,959,600	14,497,929	1,461,671



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Aaron Carlsson, Interim Engineering Manager
Item: V-12
Subject: Approval of 2023 Roof Repair Project Change Order No. 1 with CentiMark Corporation.

Background

The 2023 Roof Repair Project follows up on last year's project to repair critical roof areas that have reached the end of their life cycle and need to be replaced. After the winter of 2021/2022, staff noted two (2) roof areas in the plant that needed replacement.

In this project, the Agency will be completely replacing the roofs on the following facilities:

- Building 2, Lower AWT Roof
- Building 2, Upper AWT Roof

Roof repair projects are in the Agency's IP as an ongoing annual expense. Typically, a relatively small amount would be spent each year to perform spot repairs by either Agency staff or a roofing contractor. However, depending on what is discovered during these annual inspections, an occasional large project is necessary to take care of large monolithic repairs.

Prior to the 2023 Roof Repair Project being developed, advertised, and bid, the roofs of Building 23, a section of Corridor 6C, and Building 24 appeared to be in an acceptable condition. However, over the course of this past winter, these roofs have monolithically failed. With these roofs over sensitive areas, Contract Modification No. 1 was prepared, authorizing the contractor to replace these roofs under the current roofing project.

A proposal was solicited from CentiMark Corporation, currently under contract to perform the 2023 Roof Repair Project work. CentiMark Corporation submitted a proposal to replace the roofs that have monolithically failed at a total cost of \$219,454.00, translating to an average cost of \$52.44 per square foot for the additional work. CentiMark had submitted a bid of \$41.36 per square foot to repair Building 2, Lower AWT Roof, a roof of similar square footage and height. Patch repairs would come at a lesser overall cost, but the Agency has not had good long-term success with this approach; sometimes patches fail and the entire roof needs to be subsequently replaced at additional cost. The proposed roof repairs, if replaced, would come with a 20-year warranty.

The alternative option of delaying this extra work to a future year under a competitive bid process was considered. However, this approach would come with some risk. Building 23, a section of Corridor 6C, and Building 24 house sensitive infrastructure such as drives, PLCs, and control panels, major mechanical equipment, etc. Roof failures next winter in any of these roofs could be catastrophic if moisture is introduced into these sensitive areas.

Fiscal Impact

1. Engineer's estimate: \$1,200,00.00.
2. Contract amount: \$733,403.20.
3. Change order amount: \$219,545.00.
4. Revised Contract amount: \$952,948.20.

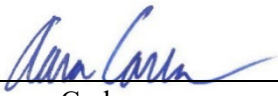
Attachments

Contract Modification No. 1

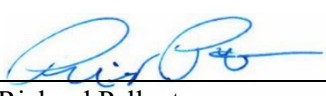
Recommendation

Management and staff recommend approval of Contract Modification No. 1 for the 2023 Roof Repair Project.

Review Tracking

Submitted By: 

Aaron Carlsson
Interim Engineering Manager

Approved By: 

Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

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

Directors

Dan Wilkins: President
Blake Tresan: Vice President
Dale Cox
David Smelser
Scott Wilson

General Manager

Richard Pallante

CONTRACT MODIFICATION NO. 1 (Change Order)

The following additions, deletions or revisions to the Contract Documents for the 2023 Roof Repair Project by and between the Tahoe-Truckee Sanitation Agency and CentiMark Corporation dated June 30, 2023 have been ordered and authorized:

ITEM	DESCRIPTION	COMPENSATION BASIS	COST
1	Building 23: Remove existing EPDM roofing (2,143 Sq Ft), foam substrate (2,143 Sq Ft), existing perimeter termination bars, wall flashings, and other related roof appurtenances on Building 23, and dispose of all in a legal manner consistent with all local, state and federal guidelines. Install the following: two (2) layers of 2½” thick polyisocyanurate insulation (2,143 Sq Ft), one (1) layer of ½” thick DensDeck (2,143 Sq Ft) and other related appurtenances; mechanically fasten all to the existing metal pan decking. Install fully adhered reinforced EPDM (60 mils thick) to the newly prepared substrate, and other related roofing items. EPDM seams shall overlap at least 4” and be treated with an application of primer wash and sealed with a 4” wide butyl-based seam tape. Provide a 20-year manufacturer’s warranty for installed roofing system. Work shall begin on Building 23 roof after work on both sections of Building 2 roof is complete, unless otherwise directed by the Agency. Building 23 roof work shall be completed by October 20, 2023.	Lump Sum	\$112,375.13

2	Corridor 6C: 23: Remove existing EPDM roofing (334 Sq Ft), foam substrate (334 Sq Ft), existing perimeter termination bars, wall flashings, and other related roof appurtenances on Corridor 6C, and dispose of all in a legal manner consistent with all local, state and federal guidelines. Install the following: two (2) layers of 2½” thick polyisocyanurate insulation (334 Sq Ft), one (1) layer of ½” thick DensDeck (334 Sq Ft) and other related appurtenances; mechanically fasten all to the existing metal pan decking. Install fully adhered reinforced EPDM (60 mils thick) to the newly prepared substrate, and other related roofing items. EPDM seams shall overlap at least 4” and be treated with an application of primer wash and sealed with a 4” wide butyl-based seam tape. Provide a 20-year manufacturer’s warranty for installed roofing system. Work shall begin on Corridor 6C roof after work on Building 23 roof is complete, unless otherwise directed by the Agency. Corridor 6C roof work shall be completed by October 20, 2023.	Lump Sum	\$17,514.37
3	Building 24: Remove existing EPDM roofing (1,708 Sq Ft), foam substrate (1,708 Sq Ft), existing perimeter termination bars, wall flashings, and other related roof appurtenances on Building 24, and dispose of all in a legal manner consistent with all local, state and federal guidelines. Install the following: two (2) layers of 2½” thick polyisocyanurate insulation (1,708 Sq Ft), one (1) layer of ½” thick DensDeck (1,708 Sq Ft) and other related appurtenances; mechanically fasten all to the existing metal pan decking. Install fully adhered reinforced EPDM (60 mils thick) to the newly prepared substrate, and other related roofing items. EPDM seams shall overlap at least 4” and be treated with an application of primer wash and sealed with a 4” wide butyl-based seam tape. Provide a 20-year manufacturer’s warranty for installed roofing system. Work shall begin on Building 24 roof after work on the section of Corridor 6C roof is complete, unless otherwise directed by the Agency. Building 24 roof work shall be completed by October 20, 2023.	Lump Sum	\$89,564.50
COMPENSATION			
Total Cost for Items 1, 2, & 3			\$219,545.00

ORIGINAL CONTRACT AMOUNT: \$733,403.20
CONTRACT MODIFICATION NO.1 AMOUNT: \$219,545.00
REVISED CONTRACT AMOUNT: \$952,948.20

CONTRACT TIME ADJUSTMENT: All work shall be completed by October 20, 2023.

All terms and conditions stipulated in the Contract Documents for the 2023 Roof Repair Project by and between the Tahoe-Truckee Sanitation Agency and CentiMark Corporation dated June 30, 2023 are incorporated herein, except as provided in approved Contract Modifications.

ACCEPTED BY: _____
CentiMark Corporation Date

APPROVED BY: _____
Tahoe-Truckee Sanitation Agency Date



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Aaron Carlsson, Interim Engineering Manager
Item: V-13
Subject: Approval to Award Procurement of Three (3) Chemical Storage Tanks.

Background

The 2022 Sodium Hypochlorite Disinfection Full Scale Project requires the purchase of three (3) tanks to store disinfectant that will be used to treat the plant effluent. The purchase of these tanks will allow enough disinfectant to be stored onsite to meet the variations in the seasonal flows to the plant.

Analysis

The tanks are being acquired with the primary purpose of storing chemicals that will be used to disinfect the plant effluent. Each of the tanks are made of high-density cross-linked polyethylene, and each have a capacity of 6,650 gallons. Staff have determined the combine storage of 19,950 gallons is sufficient to accommodate the seasonal variations in flow to the plant. The use of fiberglass tanks was evaluated, however the additional cost did not provide any major advantages relative to the use of high-density cross-linked polyethylene tanks for this project.

Misco Water was the only supplier to submit a bid, in the amount of \$205,915.00. Investigation of the bid determined the supplier did not account for taxes in the bid. Hence the actual bid price should be \$220,902.99. If awarded staff will issue a change order in the amount of \$16,987.99, thus revising the total bid to \$220,902.99.

To keep the overall project cost down, staff will place the tanks on a pad constructed by a contractor and perform the remaining work needed to put the tanks into service. If awarded, it is estimated the tanks will be delivered to the Agency in February 2024.

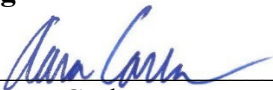
Fiscal Impacts


1. Initial engineer's estimate: \$200,000.00.
2. Actual contract amount: \$220,902.99.
3. Estimated project cost: \$500,000.00.

Recommendation

Staff recommend the Board award the contract to Misco Water for providing and delivering three (3) tanks to wastewater treatment plant.

Review Tracking

Submitted By: 
Aaron Carlsson
Interim Engineering Manager

Approved By: 
Richard Pallante
General Manager

BID TABULATION
Tahoe-Truckee Sanitation Agency
Furnishing Sodium Hypochlorite Storage Tanks
Thursday, September 7th, 2023 @ 2:00 PM

#	CONTRACTOR	BID AMOUNT
1	MISCO WATER	205,915. ⁰⁰
2		
3		
4		
5		
6		
7		
8		
9		
10		

By: 
Roshelle Chavez, Executive Assistant/Board Clerk

RECEIVED
SEP 07 2023
Tahoe-Truckee Sanitation Agency

4.00 BID

I (We) hereby submit my (our) proposal to the Tahoe-Truckee Sanitation Agency for the **FURNISHING SODIUM HYPOCHLORITE STORAGE TANKS** solicitation for Bid dated August 18th, 2023.

Having carefully examined the Invitation to Bid, Contract Documents, and the attached Technical Specifications, and having examined all the conditions affecting the equipment, the undersigned proposes to furnish the equipment called for by said documents.

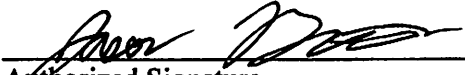
BID SUBMITTED BY: MISCO water
Company Name

Company Address: 3825 Hopyard Rd Suite #195
Pleasanton, CA 94588

Telephone Number: 925-225-1900

State of incorporation, if corporation: California

I, Jason Bricker, hereby declare that I am the Bidder's officer authorized to submit this Bid and that the representations in this Bid are true and correct and of my own personal knowledge, and that said representations are made under penalty of perjury under the laws of the State of California.


Authorized Signature

Jason Bricker
Name

Sales Engineer
Title

925-999-5650
Telephone Number

Date: 9-6-23

4.00 BID (cont.)

Bid Schedule		
Item	Description with Price Written in Words	Total Price in Figures
#1	<p>Provide three (3) sodium hypochlorite storage tanks from a single supplier, complete with all accessories and appurtenances (Apparatus and Equipment) to include, but not be limited to; crosslinked polyethylene tanks, wind and seismic restraints, reverse float liquid level gauge assemblies, interstitial leak detection kits, tank heating systems, all other accessories and appurtenances as specified including a three (3) year full replacement, non-prorated warranty for the lump sum of:</p> <p>\$ <u>One Hundred Ninety-nine Thousand, Four Hundred Sixty-five Dollars</u> (written in words)</p>	\$ <u>199,465⁰⁰</u>
#2	<p>Provide calculations that account for code requirements for wind and seismic design that are stamped and signed by a Licensed Professional Engineer registered in the State of California for the lump sum of:</p> <p>\$ <u>One Thousand, Two Hundred Fifty Dollars</u> (written in words)</p>	\$ <u>1,250.00</u>
#3	<p>Provide submittals as required by the Contract Documents as specified for the lump sum of:</p> <p>\$ <u>One Thousand, Two Hundred Dollars</u> (written in words)</p>	\$ <u>1,200.00</u>
#4	<p>Provide insurance for shipping and delivery of the Apparatus and Equipment as required in this Purchase Agreement for the lump sum of:</p> <p>\$ <u>N/A</u> (written in words)</p>	\$ <u>N/A</u>
#5	<p>Provide shipping and delivery of the Apparatus and Equipment to the Purchaser's Wastewater Treatment Facility for the lump sum of:</p> <p>\$ <u>Three Thousand, Two Hundred Dollars</u> (written in words)</p>	\$ <u>3,200⁰⁰</u>

4.00 BID (cont.)

Bid Schedule, continued		
Item	Description with Price Written in Words	Total Price in Figures
#6	Provide Manufacturer's Services as specified, for the lump sum of: \$ <u>Eight Hundred Dollars</u> _____ _____ (written in words)	\$ <u>800⁰⁰</u>
TOTAL BID PRICE \$ <u>Two Hundred Five Thousand, Nine Hundred Fifteen Dollars</u> (written in words)		\$ <u>205,915⁰⁰</u>

Acknowledge Addenda

Addendum #: N/A

Signed: _____

Addendum #: N/A

Signed: _____

Addendum #: N/A

Signed: _____

Addendum #: N/A

Signed: _____

4.00 BID (cont.)

4.1 REFERENCES

Bidder shall provide at least three (3) references who have purchased the Apparatus and Equipment from the Seller and have a minimum of five (5) years' experience operating the Apparatus and Equipment.

- (1) Company Name: Nevada Irrigation District
Company Address: 1036 W. Main Street
Grass Valley, CA 95945
Company Contact: Shad Chittock
Company Telephone: (530) 273-0185
- (2) Company Name: City of American Canyon
Company Address: 250 Kirkland Ranch Road
American Canyon, CA 94503
Company Contact: Dominic Patrick
Company Telephone: (707) 704-0341
- (3) Company Name: City of Davis WWTP
Company Address: 45400 County Road 28H
Davis, CA 95618
Company Contact: Michael Galea
Company Telephone: (650) 219-8668

4.00 BID (cont.)

4.2 NONCOLLUSION DECLARATION

The following noncollusion declaration must be submitted with the Bid:

I, Jason Bricker, declare that I am ^{an} employed member of the party making the foregoing Bid that the Bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the Bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham bid, or that anyone shall refrain from Bidding; that the Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the Bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the Bid price, or of that of any other Bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the Bid are true; and, further, that the Bidder has not, directly or indirectly, submitted its Bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, Bid depository, or to any member or agent thereof to effectuate a collusive or sham Bid.

Executed on September 6 2023, at Pleasanton, CA.
(City) (State)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.


Signature of Declarant



Date: September 6, 2023

To: Richard Pallante, General Manager, Tahoe Truckee Sanitation
Bid Project: Tahoe-Truckee Sanitation Agency Final Design of Sodium Hypochlorite Storage
Bid Date: September 7, 2023 @2:00PM

Subject: Quotation No. Q-00463 / Scope of Supply and Final Pricing
Section: 43 41 43 – High Density Cross-Linked Polyethylene Tanks
Drawing: T-TSA Tank Data Sheet, 43 41 43-01
Addenda: N/A
Manufacturer: Poly Processing

SCOPE OF SUPPLY:

(Quantity: 3) 6,650-gallon SAFE-Tanks®

Diameter: 10'-2" | Height: 14'-3" | Dome Manway Size: 24"

Primary Tank Volume: 7,087-gal | Design Cap: 6,667-gal | Dome Volume: 420-gal

Secondary Tank Volume: 7,455-gal | Design Cap: 7,455-gal | Dome Volume: 0-gal

Primary Tank: 6,650 gallon SAFE-Tank Inside Primary Tank, 1.90 specific gravity wall thickness Crosslinked Polyethylene (XLPE) in Natural color includes Black Oxidation Resistance additives (OR1000)

Containment Tank: 6,650 gallon SAFE-Tank Nested Containment Outside Tank, 1.90 specific gravity wall thickness Crosslinked Polyethylene (XLPE) Natural Tank

N6 -Manway: Cover 24" Safe-surge Black - PE

N2 - Fill: 2" Bulkhead Assembly Fitting w/Flanged Connection and Internal 45° Elbow Anti-Foam Drop Pipe PVC – PVC/EPDM

N8 - Spare: 2" Bulkhead Assembly Fitting w/Flanged Connection – PVC/EPDM

N9 - Spare: 2" Universal Ball Dome (UBD) Bulkhead Assembly Fitting w/Flanged Connection – PVC/EPDM

N10 - Spare: 2" Universal Ball Dome (UBD) Bulkhead Assembly Fitting w/Flanged Connection – PVC/EPDM

N1 - Level Sensor: 2" Bulkhead Assembly NPT Fitting – PVC/EPDM

N7 - Vent: U-vent 6" w/Mesh PE Screen - PVC/EPDM

N4 - Pump Feed: 2" B.O.S.S. (Bolted One-piece Sure Seal) Assembly Fitting w/ 2" Bellows Transition Containment Fitting Assembly includes 2" Flexible Expansion Joint Assembly - PE/PVC/Titanium/EPDM

N3 - Overflow: 2" B.O.S.S. (Bolted One-piece Sure Seal) Assembly Fitting w/Flanged Connection – PVC/Titanium/EPDM

N5 – Liquid Level Indicator: Reverse Float Level Gauge Assembly - PVC/Titanium/EPDM

Leak Detection: PPC Leak Detection Kit/Sensor Assembly (PP)

Restraint System: Outdoor Seismic Restraint System for 6,650 SAFE-Tank on Grade includes (6) A6-10 SSMC Galvanized Clips, Cables and (12) Anchor Rods

Seismic Calculations : PE Stamped Calculations for the State of California

Heat Trace and Insulation: Outdoor Heat Trace System (4) sp420-16 heat pads (Non-hazard) Delta T=60 and 2" Thick Polyfoam Insulation w/White mastic coating

System Subtotal:	\$ 202,715.00
Freight Estimate:	\$ 3,200.00
Order Grand Total:	\$ 205,915.00

Notes:

- WARRANTY: 3 Years, Full Replacement, Non-Prorated
- Quote pricing guaranteed 30 days, subject to change after 10-07-2023.
- Payment terms: Net 30 days
- F.O.B.: French Camp, California (*NOTE: If freight is quoted it is an estimate at the time of this quote. The actual freight charge will be passed through from carrier at time of shipment.*)
- Freight: Prepay and add
- Delivery: 12 to 14 weeks from Approved Submittal or Fabrication Drawings
- Submittal Lead time: 3 to 4 weeks
- MISCOWater Terms and Conditions are attached.
- Pricing does not include sales tax.

Purchase order to be addressed as follows:

MISCOwater
3825 Hopyard Road, Suite #195
Pleasanton, CA 94588

Please let me know if you have any questions.

Thank you,

Jason Bricker
MISCOwater
Cell: 925-999-5650
jbricker@miscowater.com



STANDARD TERMS AND CONDITIONS

1

ACCEPTANCE

The following Terms and Conditions are an integral part of the offer to sell the equipment and/or services offered in this proposal. When the BUYER signifies acceptance of this quotation by submission of a Purchase Order or signed SELLER Quotation, it shall become a binding contract when accepted and signed by an authorized signer of the SELLER. Any changes or amendments to this proposal made by the BUYER must have SELLER's approval in writing to become a part of this contract. These Terms and Conditions and the accompanying Purchase Order or signed SELLER Quotation shall comprise the entire agreement between the parties and no course of prior dealings between the parties and no usage of the trade shall be relevant to supplement or explain any terms used in this contract. Unless stated otherwise, the terms and conditions of the manufacturers listed herein will apply to this quotation. Any attachments or listed documents are considered a part of this quotation and are made part of the agreement. **Quote is firm for thirty (30) days unless otherwise stated on the face of the attached quotation.**

APPROVAL DRAWINGS

All items listed are based on SELLER'S interpretation of the requirements in accordance with the plans and specifications. Any preliminary drawings or literature attached to our quotation are for illustration purposes only to show approximate arrangements. Specific drawings and submittal data will be furnished for approval as required after receipt and acceptance of the BUYER'S order. Any submittal or manuals when provided by SELLER will be in the form of a PDF electronic file only. Any form of media beyond the electronic file would be the responsibility of BUYER. Fabrication of products or equipment ordered will not begin until approval and direction to proceed is received in writing. No warranty is made regarding quantities, materials of construction or type of materials quoted. Operation, installation, and maintenance of materials quoted are the responsibility of the OWNER or CONTRACTOR.

DELIVERY

Any shipment or delivery date recited represents our best estimate, but no liability, direct or indirect, is assumed by SELLER for failure to ship or deliver on such dates. Unless otherwise directed, SELLER shall have the right to make early or partial shipments and invoices covering the same to BUYER shall be due and payable in accordance with payment terms hereof. FOB shall be origin unless stated otherwise on the front of these Terms and Conditions. Delivery schedule(s) will be contingent on supply-chain availability and variability for material components, therefore, lead-times are subject to change without notice. Published weights are careful estimates but are not guaranteed. SELLER will endeavor, insofar, as it is possible, to comply with shipping instructions specified by the Purchaser. However, SELLER reserves the right to ship merchandise by such means of transportation as it may select. The manufacturer will ship the equipment via best way. Demurrage shall be billed to the account of the Purchaser. **DAMAGE CLAIMS:** Care is taken in packaging all shipments. **After BUYER has been given the receipt by the transportation company, all claims for breakage or shortages, whether concealed or obvious, must be made in writing by the BUYER to the carrier and SELLER within seven (7) days after receipt of shipment.** When damage or shortages are obvious, written comments on the bill of lading are required before the driver is released. **RETURNED PRODUCTS:** In no instance is equipment to be returned without first obtaining SELLER'S written approval and returned materials authorization. If shipment is postponed at the request of the purchaser after manufacturing has been commenced, payment will be due on notice from us that the equipment is ready for shipment. Pro rata payments shall be made for partial shipments.

STORAGE

Any item of the product on which shipment is delayed by BUYER may be placed in storage by SELLER at BUYER'S expense and risk. If a delay in shipment is requested by BUYER after an order has been entered and accepted:

- a. No charge will be made if the request for delay is made more than six (6) weeks before acknowledged shipping date and the requested delay is for a period not in excess of thirty (30) days.
- b. A charge will be made if the requested delay exceeds a period of thirty (30) days or if the request is made within six (6) weeks of the acknowledged shipping date. SELLER will advise BUYER of the charge within ten (10) days of receiving BUYER'S request for delay.
- c. If the product is within six (6) weeks of the acknowledged shipping date, then SELLER has the option of completing, invoicing and storing the product and charging one and one-half percent (1.5%) per month, or the maximum percentage permitted by law, whichever is lesser, of the established price for such product, plus storage cost.

PAYMENT

Payment terms, upon credit approval, are of net thirty (30) days from the date of each invoice for material shipped (or when ready for shipment if shipment is deferred by BUYER) **unless stated otherwise on the face of the attached quotation.** Flow down provisions are not accepted and shall not be enforceable against SELLER. Retention is not allowed. In the event any payment becomes past due, a charge of one-half percent (1.5%) will be assessed monthly. These terms are completely independent from, and not contingent upon, when BUYER receives payment from the OWNER. A processing fee of up to four percent (4%) will be added for credit card payments. All merchandise sold is subject to lien laws. Partial or final payment shall constitute acceptance of delivered materials, products, or equipment.

FORCE MAJEURE

Neither Party will be liable for any failure or delay in performing an obligation under these Terms and Conditions that is due to any of the following causes, to the extent beyond its reasonable control: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, generalized lack of availability of raw materials or energy. For the avoidance of doubt, Force Majeure shall not include (a) financial distress nor the inability of either party to make a profit or avoid a financial loss, (b) changes in market prices or conditions, or (c) a party's financial inability to perform its obligations hereunder.

TAXES AND BONDS

Taxes and bonds are **NOT** included in our pricing. Any applicable taxes or bonds will be added to the price and shown separately on each invoice. All prices exclude sales, use, duties, excise, and other taxes in respect to manufacture, sale, or delivery, all of which are to be paid by the buyer unless a proper exemption certificate is furnished. BUYER agrees to reimburse our company for taxes SELLER must pay on BUYER'S behalf.

CLAIMS AND BACKCHARGES

BUYER agrees to examine all materials immediately upon delivery and report to SELLER in writing any defects or shortages noted no later than ten (10) days following the date of receipt. The parties agree that if no such claim is made within said time, it shall be considered acceptable and in good order with respect to any defect or shortage which would have been revealed by such an inspection. In no event will SELLER be responsible for any charge for modification, servicing, adjustment or for any other expense without written authorization from SELLER prior to the performance of any such work. **IN NO EVENT SHALL SELLER BE LIABLE TO BUYER OR ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT, OR FOR CONSEQUENTIAL, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES, FOR ANY REASON, INCLUDING WITHOUT LIMITATION, DAMAGES ARISING OUT OF A DELAY IN OR FAILURE OF DELIVERY, DEFECTS IN MATERIAL AND WORKMANSHIP AND/OR FAILURE OF GOODS TO PERFORM TO APPLICABLE SPECIFICATIONS,**



STANDARD TERMS AND CONDITIONS

2

DRAWINGS, BLUEPRINTS OR SAMPLES AS SET FORTH OR DESCRIBED HEREIN, IF ANY, OF A BREACH BY SELLER OF ANY OTHER TERM OR OBLIGATION OF SELLER UNDER THE CONTRACT. No penalty clauses of any description will be effective unless approved in writing over the signature of a principal of SELLER. Under no circumstances shall SELLER be liable for any consequential, special or incidental damages, including liquidated damages, arising from any breach by it in this transaction, AND ALL SUCH CONSEQUENTIAL, SPECIAL AND INCIDENTAL DAMAGES, INCLUDING LIQUIDATED DAMAGES, ARE EXCLUDED FROM ANY REMEDIES AVAILABLE TO THE BUYER.

SECURITY INTEREST & TITLE

Until all amounts due SELLER have been paid in full, SELLER shall retain a security interest in the product and have all rights of a secured party under the Uniform Commercial Code and applicable law, including the right to repossess the product or equipment without legal process and the right to require the BUYER to assemble the equipment and make it available to SELLER at a place reasonably convenient to both parties.

WARRANTY

Equipment and parts not manufactured by the SELLER carry only the warranty of the manufacturer of said parts. SELLER does not make any express or implied warranty for equipment and/or parts it did not manufacture. Credits for defective material and workmanship in said equipment and/or parts are only in accordance with the underlying company policy of the manufacturer. SELLER makes no warranty whatsoever with respect to any equipment and/or parts as to their merchantability or fitness for a particular purpose. It is further agreed that the SELLER assumes no liability whatsoever for failure of equipment due to normal usage and wear.

INDEMNIFICATION

To the fullest extent permitted by the law in which the project is located, BUYER and SELLER shall indemnify and hold one another and their respective employees and agents harmless from and against all claims, damages, losses, liabilities, actions, causes of action, demands, fines, penalties, judgments, costs, and expenses, including but not limited to attorneys' fees, court costs, expert fees and costs, arising out of or resulting from BUYER's or SELLER's own negligent acts, omissions or misconduct, to the extent such negligence is covered by BUYER's and SELLER's respective insurance policies. In the event any third party asserts against SELLER a claim for patent infringement, royalties or licensing fees with respect to BUYER's use of the products, materials, or equipment provided hereunder, BUYER agrees to indemnify SELLER for all liability damages, costs and expenses in connection therewith.

CANCELLATION

Buyer may cancel this contract only in writing signed by BUYER's duly authorized agent and acknowledged in writing by SELLER's duly authorized agent. Should this order be cancelled, BUYER shall be obligated to pay for the level of work performed and products shipped. Work performed includes any engineering, calculations, preparation of submittals, drawings, and/or travel to job site in relation to this order. In addition to any other remedies provided under these Terms and Conditions, SELLER may terminate this contract with immediate effect by providing signed, written notice to BUYER, if BUYER: (i) fails to pay any amount when due under the contract and such failure continues for 30 days after BUYER's receipt of written notice of nonpayment; (ii) has not otherwise performed or complied with any of these Terms and Conditions; or (iii) becomes insolvent, files a petition for bankruptcy or commences or has commenced against it proceedings in bankruptcy, receivership, reorganization or assignment for the benefit of creditors.

FIELD WORK

Unless specifically stated on our quotation, installation, start-up service, field testing, supervision, operation, and training are not included in our pricing of product. In the event that SELLER or any of its employees or agents do perform work or services on-site at the project's location, BUYER agrees to hold SELLER and its employees or agents harmless for any injuries or damage to property caused by their acts or omission, except to the extent said injuries or property damage arise from gross negligence or intentional misconduct.

MODIFICATIONS

This contract can be modified only in writing which specifically states that it amends these Terms and Conditions and is signed by both parties and their duly authorized agents. It is further agreed that this contract shall not be modified in any respect except in writing signed by the party and their duly authorized agent against whom the modification is sought to be enforced.

AUTHORITY OF SELLER'S AGENTS

No agent, employee or representative of the SELLER has any authority to bind the SELLER to any affirmation, representation or warranty concerning the goods sold under this Contract, and unless an affirmation, representation or warranty made by an agent, employee, or representative is specifically included within this written contract, it shall not be enforceable by the BUYER.

NO THIRD-PARTY BENEFICIARIES

This contract is for the sole benefit of BUYER and SELLER and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of these Terms and Conditions.

GOVERNING LAW

All matters arising of or relating to the contract or the Terms and Conditions shall be governed by and construed in accordance with the laws of the state in which the project is located.

DISPUTE RESOLUTION

In the event of any dispute between BUYER and SELLER arising out of the terms of the contract and these Terms and Conditions, such dispute shall be decided by arbitration administered by the American Arbitration Association in accordance with the then-prevailing Commercial Arbitration Rules and Mediation Procedures of the American Arbitration Association. BUYER and SELLER mutually agree that any dispute involving claims valued at or above \$1,000,000.00 shall be heard by a panel of three (3) arbitrators. The venue for all arbitration proceedings shall be the State of California. The foregoing agreement to arbitrate shall be specifically enforceable in any court of competent jurisdiction. The award rendered by the arbitrators shall be final and judgment may be entered upon it in accordance with applicable law in any court of competent jurisdiction.

SEVERABILITY

The partial or complete invalidity of any one or more provisions of these Terms and Conditions shall not affect the validity or continuing force and effect of any other provision. If any provision is invalid, in whole or in part, the provision shall be considered reformed to reflect the intent thereof to the greatest extent possible consistent with applicable law.

ASSIGNMENT - DELEGATION

No right or interest in this Contract shall be assigned by the BUYER without the written permission of the SELLER, and no delegation of any obligation owed, or of the performance of any obligation by the BUYER shall be made without the written permission of the SELLER. Any attempted assignment or delegation shall be wholly void and totally ineffective for all purposes unless made in conformity with this paragraph.



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Aaron Carlsson, Interim Engineering Manager
Item: V-14
Subject: Discussion and Review of 2024 Administration Parking & Landscaping Improvements project.

Background

The 2024 Administration Parking & Landscaping Improvements project originally focused on rejuvenating the landscaping in the front of the Administration Building. As the design efforts advanced, it became apparent the existing circular alignments of the curbs framing the parking area needed to be replaced. Subsequently, challenges with snow removal in the circular parking lot and the need for additional parking became apparent.

Analysis

The decision to revise the Administration Building existing parking lot's design was driven by limited parking, challenges encountered with snow removal, and the condition of the existing curb. Transitioning to a rectangular parking lot design will allow for an increased number of parking spaces, and enhanced snow removal efficiency. The revised parking lot design increases the number of parking spaces from 21 to approximately 44. In keeping with ADA regulations this redesign incorporates one (1) additional parking space to the parking area.

Financially, even with these revisions the project is still currently within the established budget. However, the changes have required the project timeline to be extended approximately two (2) weeks.

Fiscal Impacts

1. Previous engineer's estimate: \$1.2 million
2. Revised engineer's estimate: \$1.2 million

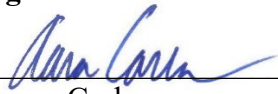
Attachments

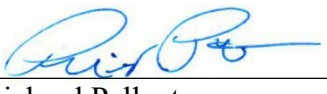
2024 Administration Parking & Landscaping Improvements drawing.

Recommendation:



The Board is not being asked to take action at this time. This update serves to keep the Board informed on the progress and decision that have been made concerning the design of the project.

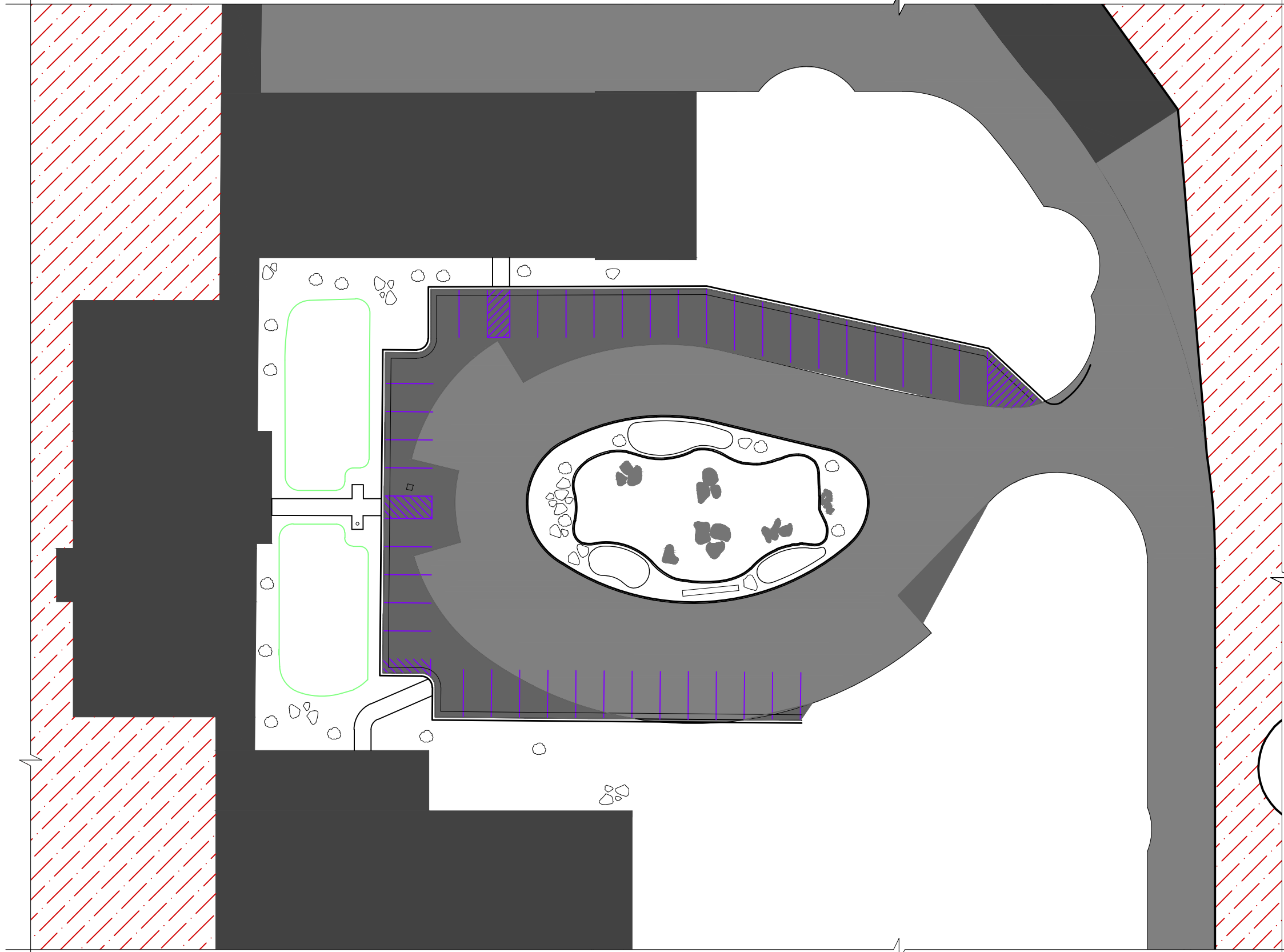
Review Tracking

Submitted By: 
Aaron Carlsson
Interim Engineering Manager

Approved By: 
Richard Pallante
General Manager

APPROXIMATE EXISTING PARKING SPACES: 21
 APPROXIMATE TOTAL PARKING SPACES: 42
 APPROXIMATE ADDITIONAL PAVEMENT: 8100 SF
 SPACE DIMENSIONS: 10'x17'

 PROPOSED ADDITIONAL ASPHALT PAVING
 EXISTING ASPHALT TO REMAIN



PLAN
 1"=20'
 PLANT TRUE

PRELIMINARY
 NOT FOR CONSTRUCTION



Tahoe-Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, California 96161
 (530) 587-2525

2024 ADMINISTRATION PARKING & LANDSCAPE IMPROVEMENTS
PARKING LOT LAYOUT

VERIFY SCALE
 BAR IS ONE INCH ON ORIGINAL DRAWING
 0 1"
 IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY

NO.	REVISIONS		APPROVED BY	DATE	SHEET
					DWG NO.
					DATE SEPTEMBER 2023
DESIGNED BY:	DRAWN BY:	CHECKED BY:	APPROVED BY:		

T:\Engineering\Projects\2022_Front Lawn Landscape Project\Design Phase\Drawings\Proposed Concept 1\Parking Stall Layouts.dwg 9/14/2023 11:59



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Aaron Carlsson, Interim Engineering Manager
Item: V-15
Subject: Discussion and Review of Agency “No Trespassing” and “No Parking” Signage project.

Background

Following a recent security breach where an individual trespassed on to Agency property and caused a subsequent fire burning approximately 10 acres, T-TSA identified a need to bolster security measures. Staff have identified posting “No Trespassing” & “No Parking” signs as a method to accomplish this.

Analysis

Signs will be strategically placed at all roads and trails that lead into the property owned by the Agency, and on the fence line of the wastewater treatment plant and retention ponds. The Agency is proposing using a total of three different signs as shown in the attached drawings. The placement and design of the signs have factored in all applicable legal stipulations and local ordinances.

Attachments

“No Trespassing” & “No Parking” Sign Placement drawings.


Fiscal Impacts


Engineer’s estimate: \$20,000.00

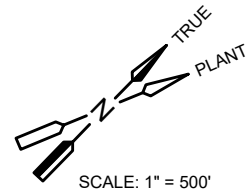
Recommendation:

The Board is not being asked to take action at this time. This update serves to keep the Board informed on the progress and decisions that have been made concerning this work.

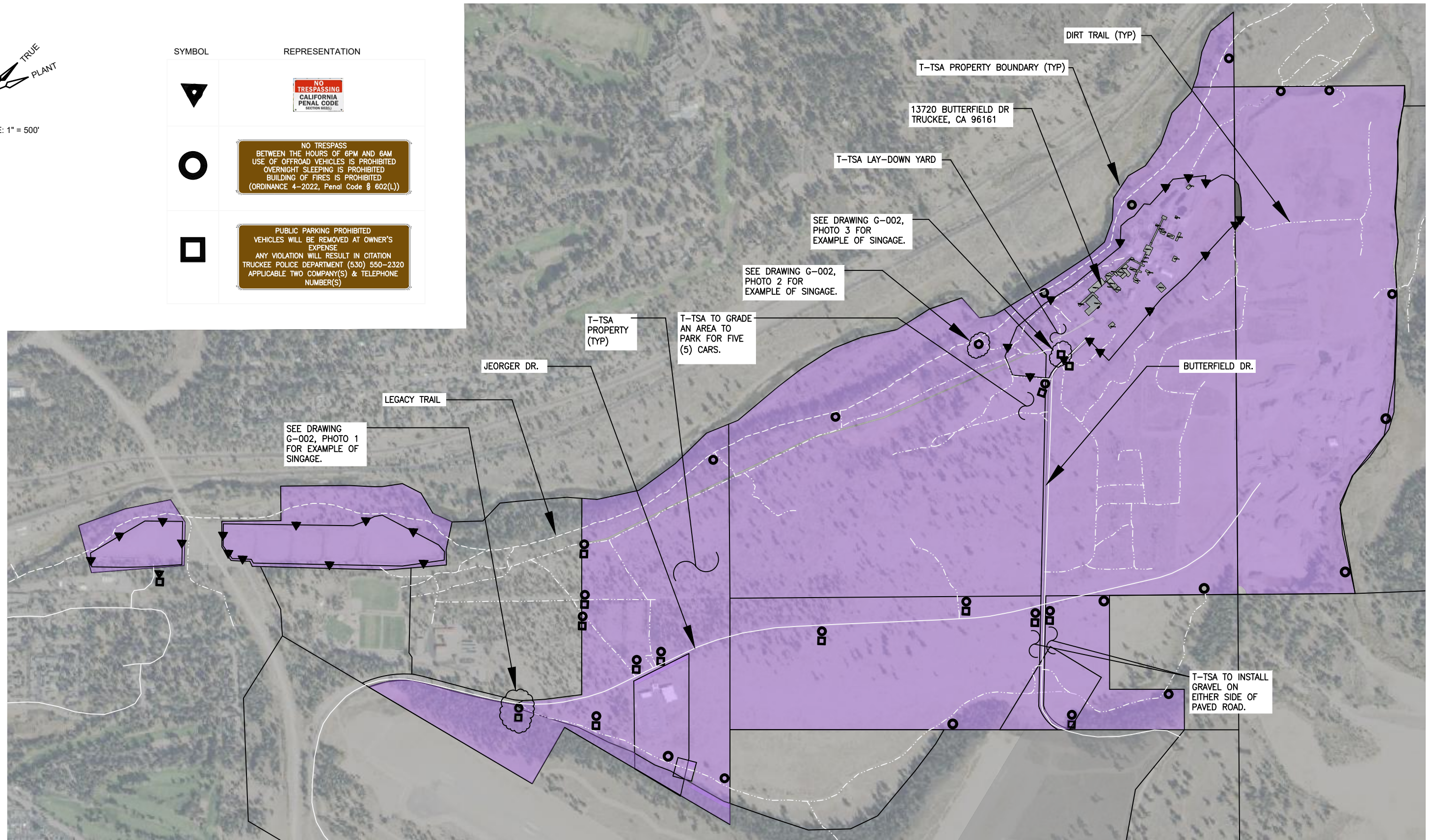
Review Tracking

Submitted By: 
Aaron Carlsson
Interim Engineering Manager

Approved By: 
Richard Pallante
General Manager



SYMBOL	REPRESENTATION
	NO TRESPASS BETWEEN THE HOURS OF 8PM AND 6AM USE OF OFFROAD VEHICLES IS PROHIBITED OVERNIGHT SLEEPING IS PROHIBITED BUILDING OF FIRES IS PROHIBITED (ORDINANCE 4-2022, Penal Code § 602(L))
	PUBLIC PARKING PROHIBITED VEHICLES WILL BE REMOVED AT OWNER'S EXPENSE ANY VIOLATION WILL RESULT IN CITATION TRUCKEE POLICE DEPARTMENT (530) 550-2320 APPLICABLE TWO COMPANY(S) & TELEPHONE NUMBER(S)



Tahoe-Truckee Sanitation Agency
13720 Butterfield Drive
Truckee, California 96161
(530) 587-2525

T-TSA PROPERTY DIAGRAM

POSTING OF "NO TRESPASSING" & "NO PARKING" SIGN PLACEMENT

VERIFY SCALE	NO.	REVISIONS	APPROVED BY	DATE	SHEET	1 of 2
BAR IS ONE INCH ON ORIGINAL DRAWING IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY					DWG NO.	G-001
					DATE	AUG. 2023
	DESIGNED BY: APC	DRAWN BY: APC	CHECKED BY: APC	APPROVED BY: RP		



- "NO TRESPASS" SIGNS FOR FENCED IN FACILITIES NOTES:**
1. SIGN TO BE PLACED ON OUTWARD-FACING FENCE OF THE T-TSA FACILITY.
 2. THE FREQUENCY OF PLACEMENT OF THE SIGN SHALL BE NO LESS THAN THREE (3) TO A MILE, AND AT ALL ROAD AND TRAILS ENTERING THE FENCED IN PROPERTY.
 3. THE SIGNS SHALL REFERENCE PENAL CODE SECTION 602(1), AS SHOWN ABOVE.

NO TRESPASS
 BETWEEN THE HOURS OF 6PM AND 6AM
 USE OF OFFROAD VEHICLES IS PROHIBITED
 OVERNIGHT SLEEPING IS PROHIBITED
 BUILDING OF FIRES IS PROHIBITED
 (ORDINANCE 4-2022, Penal Code § 602(L))

- "NO TRESPASS" SIGNS FOR UNENCLOSED PROPERTY NOTES:**
1. SIGN TO BE PLACED ON OUTWARD-FACING FROM THE UNENCLOSED PROPERTY.
 2. THE FREQUENCY OF PLACEMENT OF THE SIGN SHALL BE NO LESS THAN THREE (3) TO A MILE, AND AT ALL ROAD AND TRAILS ENTERING THE UNENCLOSED PROPERTY.
 3. THE SIGNS SHALL REFERENCE PENAL CODE SECTION 602 AS SHOWN ABOVE.

PUBLIC PARKING PROHIBITED
 VEHICLES WILL BE REMOVED AT OWNER'S
 EXPENSE
 ANY VIOLATION WILL RESULT IN CITATION
 TRUCKEE POLICE DEPARTMENT (530) 550-2320
 APPLICABLE TOW COMPANY(S) & TELEPHONE
 NUMBER(S)

- "NO PARKING" SIGNS NOTES:**
1. SIGN TO BE PLACED ON OUTWARD-FACING FROM THE UNENCLOSED PROPERTY.
 2. SIGN TO BE LOCATED AT ALL ENTRANCES OF THE PROPERTY.
 3. THE SIGNS SHALL BE NO SMALLER THAN 17" x 22", AND TYPEFACE NO LESS THAN 1" IN HEIGHT.



PHOTO 1
 1. ACCESSING THE SOUTHERN SIDE OF T-TSA'S PROPERTY VIA BUTTERFIELD DR.



PHOTO 2
 1. ACCESSING WESTERLY SIDE OF T-TSA'S PROPERTY VIA LEGACY TRAIL.



PHOTO 3
 1. GATE LEADING TO THE LAY DOWN YARD, FACING WEST.



Tahoe-Truckee Sanitation Agency
 13720 Butterfield Drive
 Truckee, California 96161
 (530) 587-2525

T-TSA PROPERTY DIAGRAM
 POSTING OF "NO TRESPASSING" & "NO PARKING" SIGN PLACEMENT

VERIFY SCALE BAR IS ONE INCH ON ORIGINAL DRAWING 0 — 1" IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY	NO.	REVISIONS	APPROVED BY	DATE	SHEET	2 OF 2
	DESIGNED BY: APC	DRAWN BY: APC	CHECKED BY: APC	APPROVED BY: RP	DWG NO.	G-002
					DATE	AUG. 2023



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-16
Subject: Approval of the Annual Employee Appreciation Luncheon.

Background

The Agency historically provides an annual employee appreciation dinner for each staff member and a guest. This event has traditionally rotated between selected venues in Reno and Truckee. This year's event, if held, would be at a selected venue in the Truckee region. With the predicted El Nino weather pattern and the desire to have an event that could be attended by more, staff input was solicited at an "All Staff" meeting to gather interest in having a luncheon during working hours. The luncheon would be for the Agency Board of Directors and staff only. Additionally, staff would be granted 3 hours of administrative leave on the day of the luncheon for an early release. Staff that are not able to attend due to work schedule or Agency need would be credited the 3 hours into an administrative leave bank. The vote was in favor of a luncheon. Appreciation dinner funds were budgeted and would be redirected to this event.

Fiscal Impact

Approximately \$10,000.

Attachments

None

Recommendation

Management and staff recommend approval the Annual Employee Appreciation Luncheon.

Review Tracking

Submitted By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: V-17
Subject: Discussion of Board Calendar through February 2024.

Background

The intent of this Agenda item is to partake in discussion and review the Board of Directors and Finance Committee meeting calendars through the holidays, as well as obtain Board of Director planning for the winter months.

Coming Agency Events

- * October 10th – Finance Committee Meeting
- * October 18th – Regular Board of Directors Meeting
- * November 7th – Finance Committee Meeting
- * November 10th – Veteran’s Day Holiday (Office Closed)
- * November 15th – Regular Board of Directors Meeting
- * November 23rd – 24th – Thanksgiving Holiday (Office Closed)
- * December 12th – Finance Committee Meeting
- * December 13th – (Tentative) Employee Holiday Luncheon
- * December 20th – Regular Board of Directors Meeting
- * December 25th – 26th – Christmas Holiday (Office Closed)
- * January 1st, 2024 – New Years’ Day Holiday (Office Closed)
- * January 9th – Finance Committee Meeting
- * January 17th – Regular Board of Directors Meeting

Fiscal Impact

None.


Attachments

2023 Agency Calendar and Projected 2024 Calendar.

Recommendation

Discussion and review of Board of Directors meetings and Finance Committee meetings calendars through the holidays.

Review Tracking

Submitted By: 
Richard Pallante
General Manager

Tahoe-Truckee Sanitation Agency Long Range Calendar

MEETING DATE	BOARD / COMMITTEE	TOPICS	ACTION REQUIRED
Tuesday, September 12, 2023 (IN PERSON)	FINANCE COMMITTEE	*Connection Fee Study	*Discussion
Wednesday, September 20, 2023 (IN PERSON)	BOARD	* Appointment of President & Vice President * Consider Step Increase for GM Salary * Approval of Agency Purchasing Policy Resolution * Approval of Annual Appreciation Dinner/Luncheon * Board Calendar	* Approval *Approval *Approval *Approval *Discussion
Tuesday, October 5, 2023 (IN PERSON)	FINANCE COMMITTEE	*Connection Fee Study	*Discussion
Wednesday, October 18, 2023 (IN PERSON)	BOARD	*Connection Fee Study	*Discussion *Approval
Tuesday, November 7, 2023 (IN PERSON)	FINANCE COMMITTEE		
Friday, November 11, 2023 (VETERAN'S DAY OBSERVED)	NONE	*HOLIDAY	
Wednesday, November 15, 2023 (IN PERSON)	BOARD		
November 23-24, 2023 (THANKSGIVING OBSERVED)	NONE	*HOLIDAY	
Tuesday, December 12, 2023 (IN PERSON)	FINANCE COMMITTEE		
Wednesday, December 13, 2023 (IN PERSON)	BOARD & STAFF	*Annual Employee Appreciation Luncheon	
Wednesday, December 20, 2023 (IN PERSON)	BOARD		
December 25-26, 2023 (CHRISTMAS OBSERVED)	NONE	*HOLIDAY	
January 1, 2024 (NEW) YEARS' DAY OBSERVED)	NONE	*HOLIDAY	
Tuesday, January 9, 2024 (IN PERSON)	FINANCE COMMITTEE		
Wednesday, January 17, 2023 (IN PERSON)	BOARD	*Approval of the Agency Debt Management Policy	*Approval
Tuesday, February 13, 2024 (IN PERSON)	FINANCE COMMITTEE		
Wednesday, February 21, 2024 (IN PERSON)	BOARD		

October						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						31

Timesheets Due
 Payday
 Finance Meeting
 Holiday
 Board Meeting

January 2024

December '23	February '24
S M T W T F S	S M T W T F S
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 HOLIDAY OFFICE CLOSED	2	3	4	5	6
7	8	9 FINANCE COMMITTEE MEETING	10	11	12	13
14	15 HOLIDAY OFFICE CLOSED	16	17 BOARD MEETING	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

February 2024

January '24	March '24
S M T W T F S	S M T W T F S
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13 FINANCE COMMITTEE MEETING	14	15	16	17
18	19 HOLIDAY OFFICE CLOSED	20	21 BOARD MEETING	22	23	24
25	26	27	28	29	1	2



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: VI-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
General Manager



TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

Date: September 20, 2023
To: Board of Directors
From: Michael Peak, Operations Manager
Subject: Operations Department Report

Compliance:

- All plant waste discharge requirements were met for the month.
- For the Monitoring and Reporting Program (MRP), one of the two weekly influent Total Nitrogen (TN) tests was sampled one day late due to lab error.

Operations:

- Plant performed well through the month.
- Continue to monitor and evaluate Sodium Hypochlorite pilot project for effluent disinfection.
- Cleaned and inspected filter backwash tank.

Operations Work Orders:

- Completed this month: 1
- Pending: 1

Laboratory:

- Staff performed necessary laboratory testing.
- Lab staff in the process of implementing quality systems improvements.
- Proposed corrective actions were accepted regarding the May laboratory assessment, with an expected completion date of September 27th.

Laboratory Corrective Actions:

- Completed this month: 6
- Pending: 18


Plant Data:


Influent Flow Description	MG
Monthly average daily ⁽¹⁾	3.55
Monthly maximum instantaneous ⁽¹⁾	5.64
Maximum 7- day average	4.07

<i>Effluent Limitation Description</i> ⁽²⁾	<i>WDR Monthly Average</i>		<i>WDR Daily Maximum</i>	
	<i>Recorded</i>	<i>Limit</i>	<i>Recorded</i>	<i>Limit</i>
<i>Suspended Solids (mg/l)</i>	<i>1.9</i>	<i>10.0</i>	<i>2.6</i>	<i>20.0</i>
<i>Turbidity (NTU)</i>	<i>NA</i>	<i>NA</i>	<i>2.5</i>	<i>10.0</i>
<i>Total Phosphorus (mg/l)</i>	<i>0.53</i>	<i>0.80</i>	<i>0.98</i>	<i>1.50</i>
<i>Chemical Oxygen Demand (mg/l)</i>	<i>40</i>	<i>45</i>	<i>54</i>	<i>60</i>

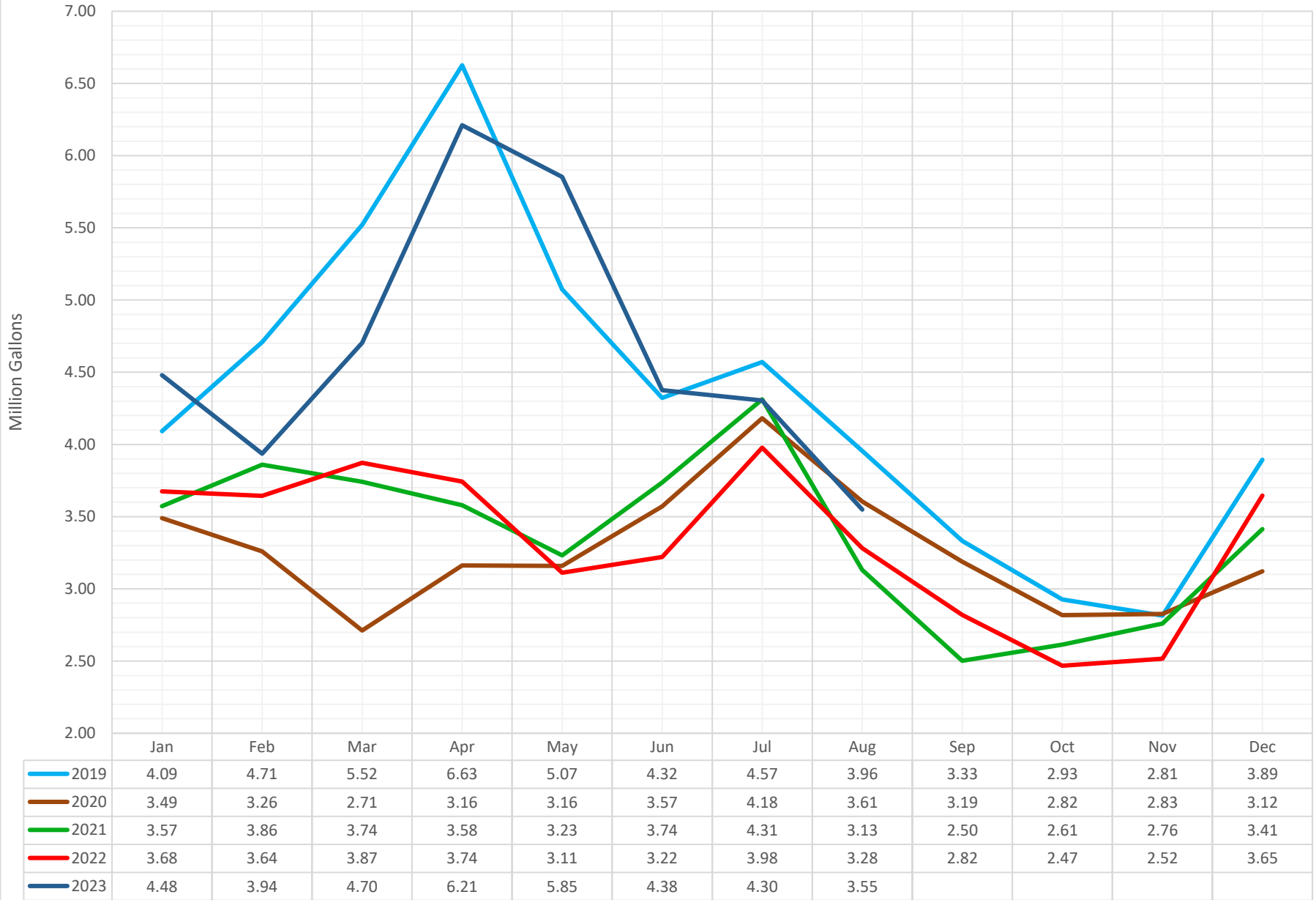
- Notes:
1. Flows are depicted in the attached graph.
 2. Effluent table data per WDR reportable frequency. Attached graphs depict all recorded data.

Review Tracking:

Submitted By: 
 Michael Peak
 Operations Manager

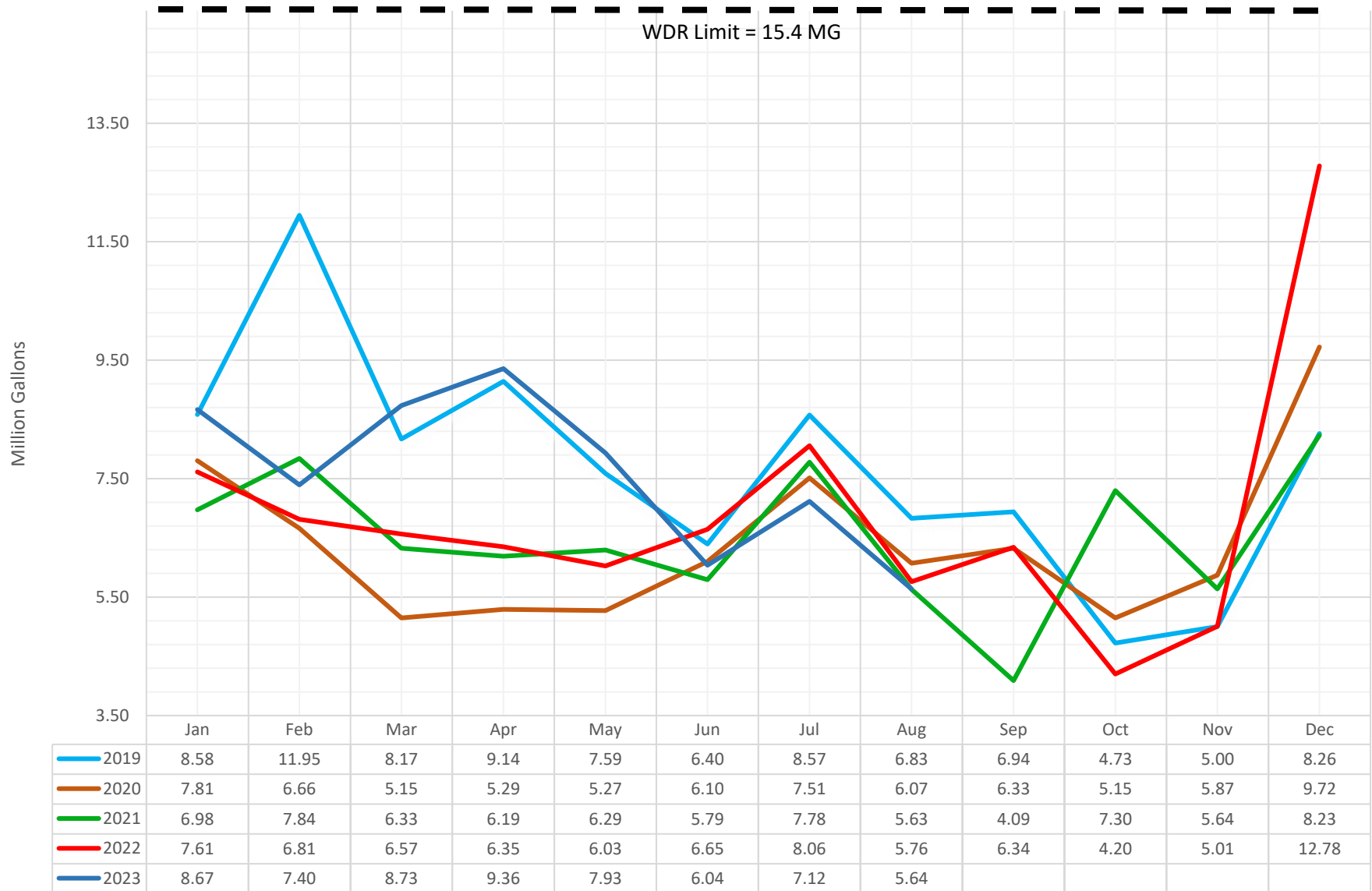
Approved By: 
 Richard Pallante
 General Manager

Monthly Average Daily Flow (Influent)

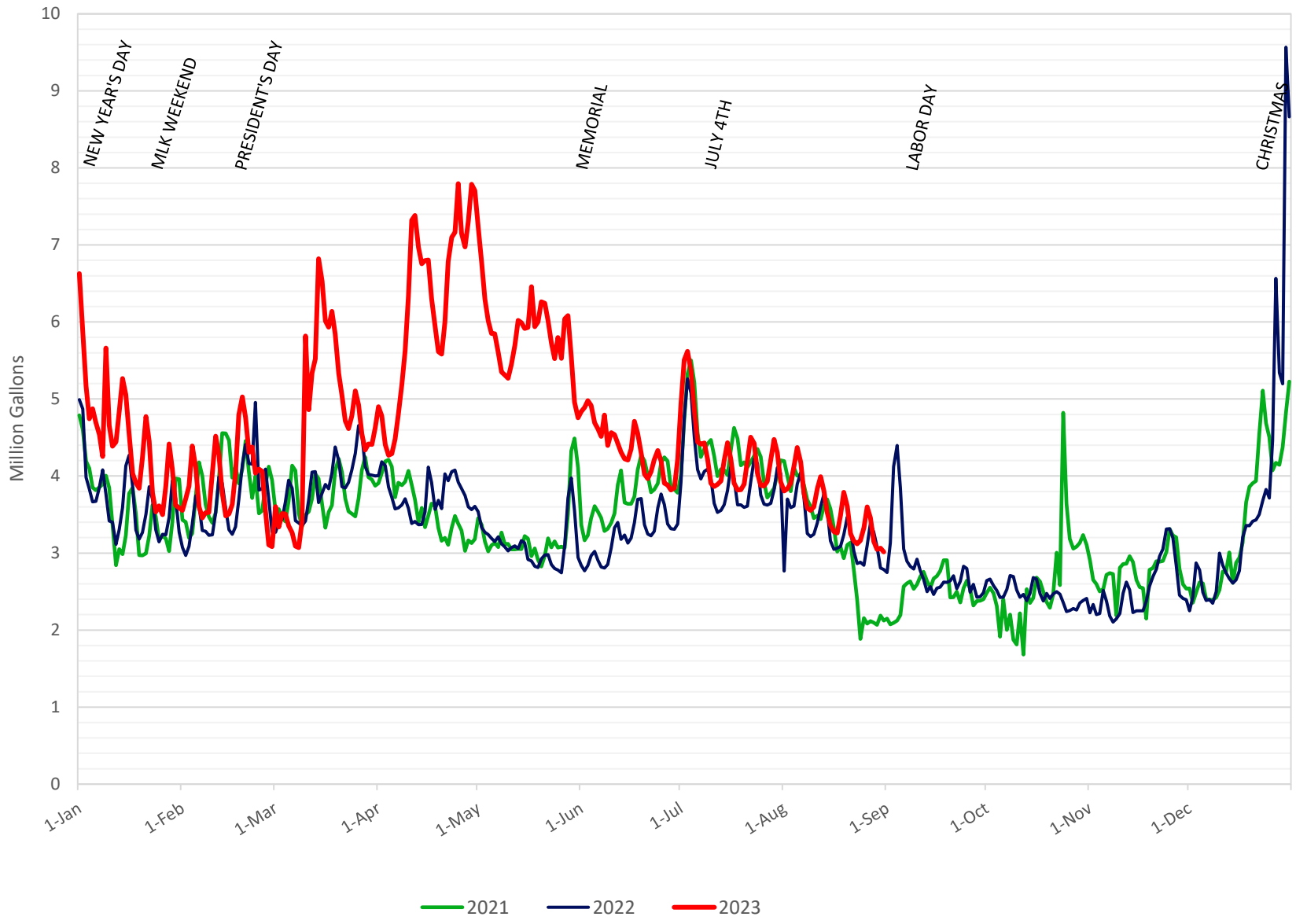


Monthly Maximum Instantaneous Flow (Influent)

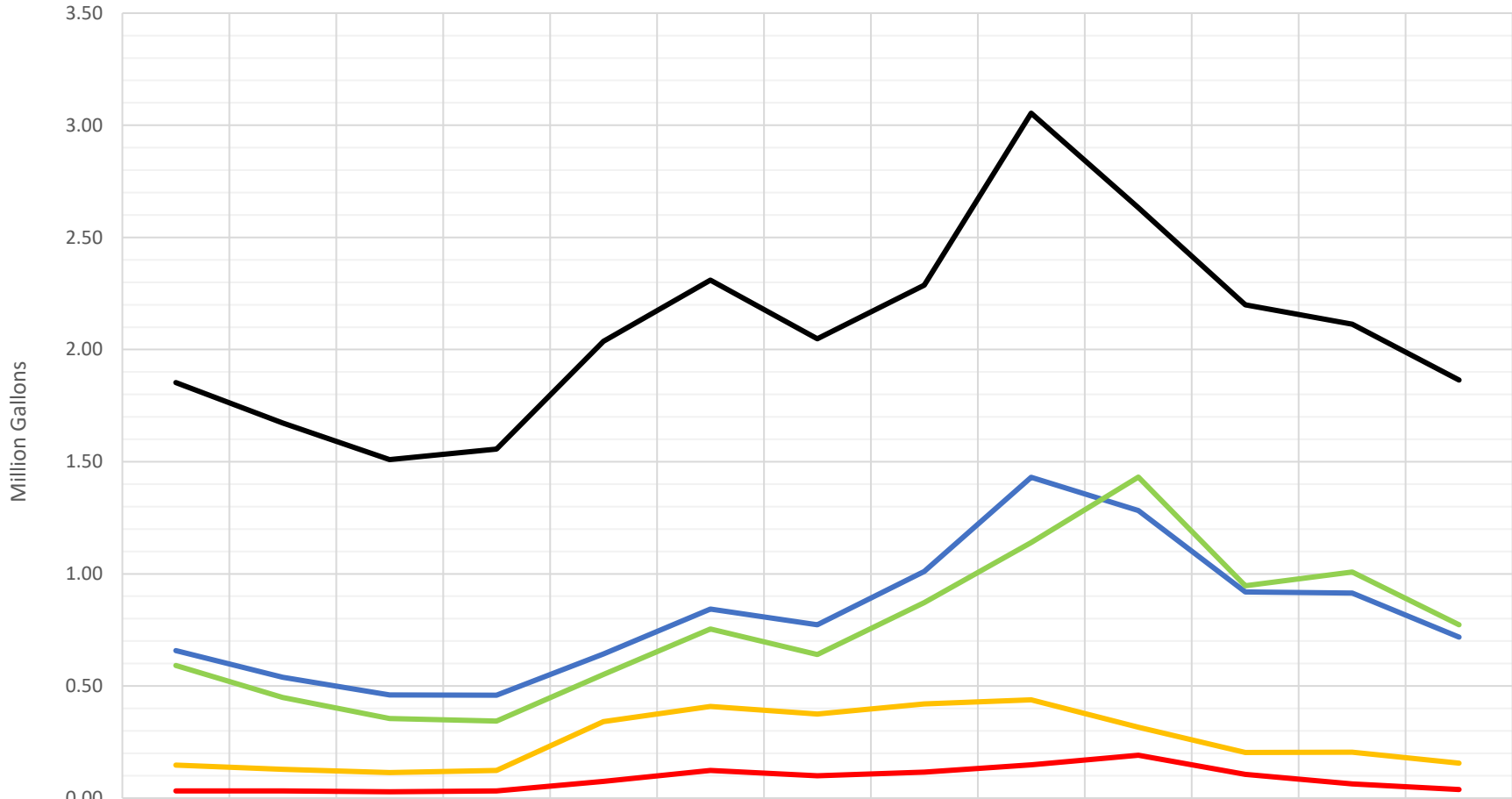
WDR Limit = 15.4 MG



T-TSA Daily Influent Flow

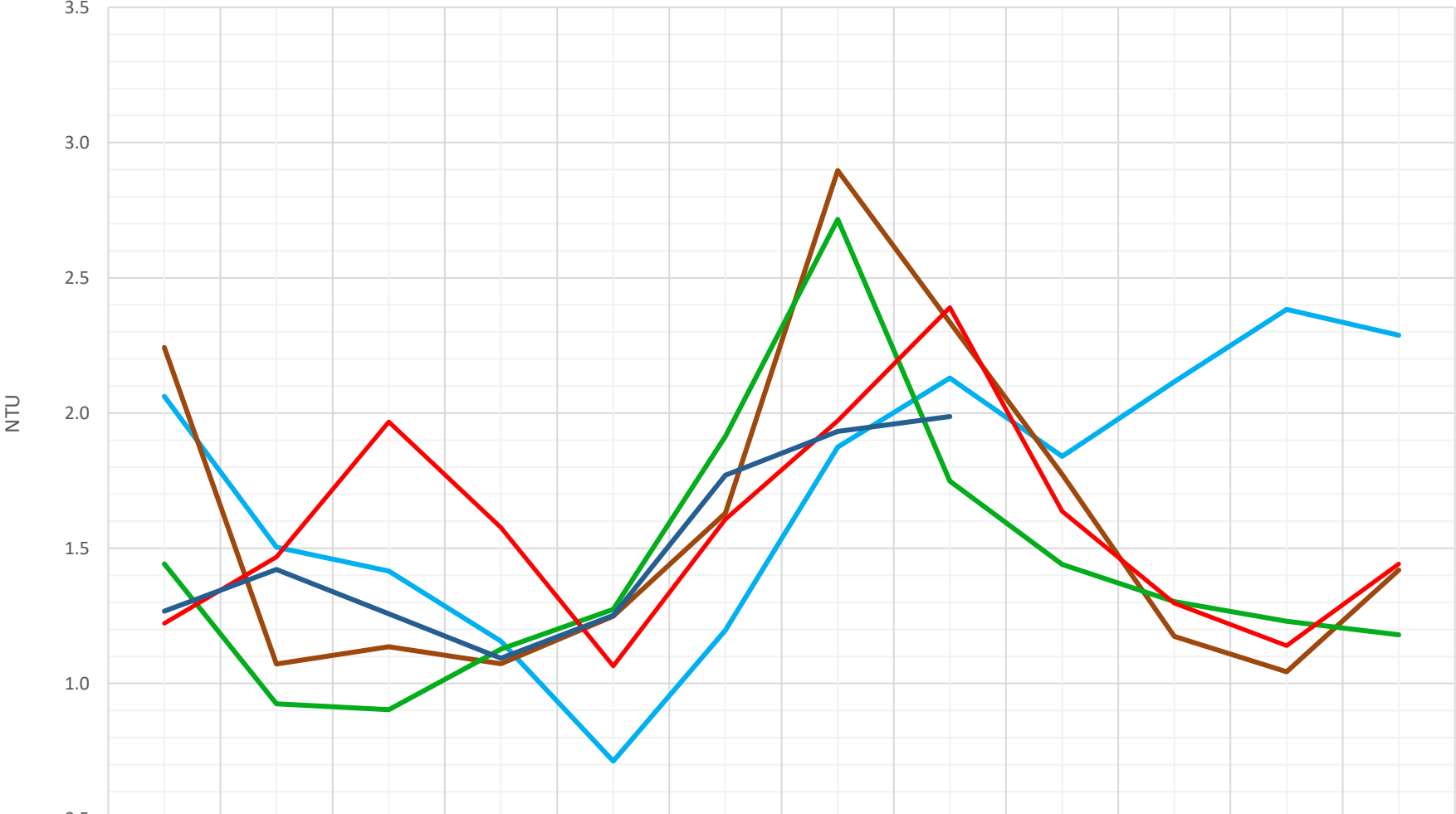


Monthly Average Daily Flow (Districts)



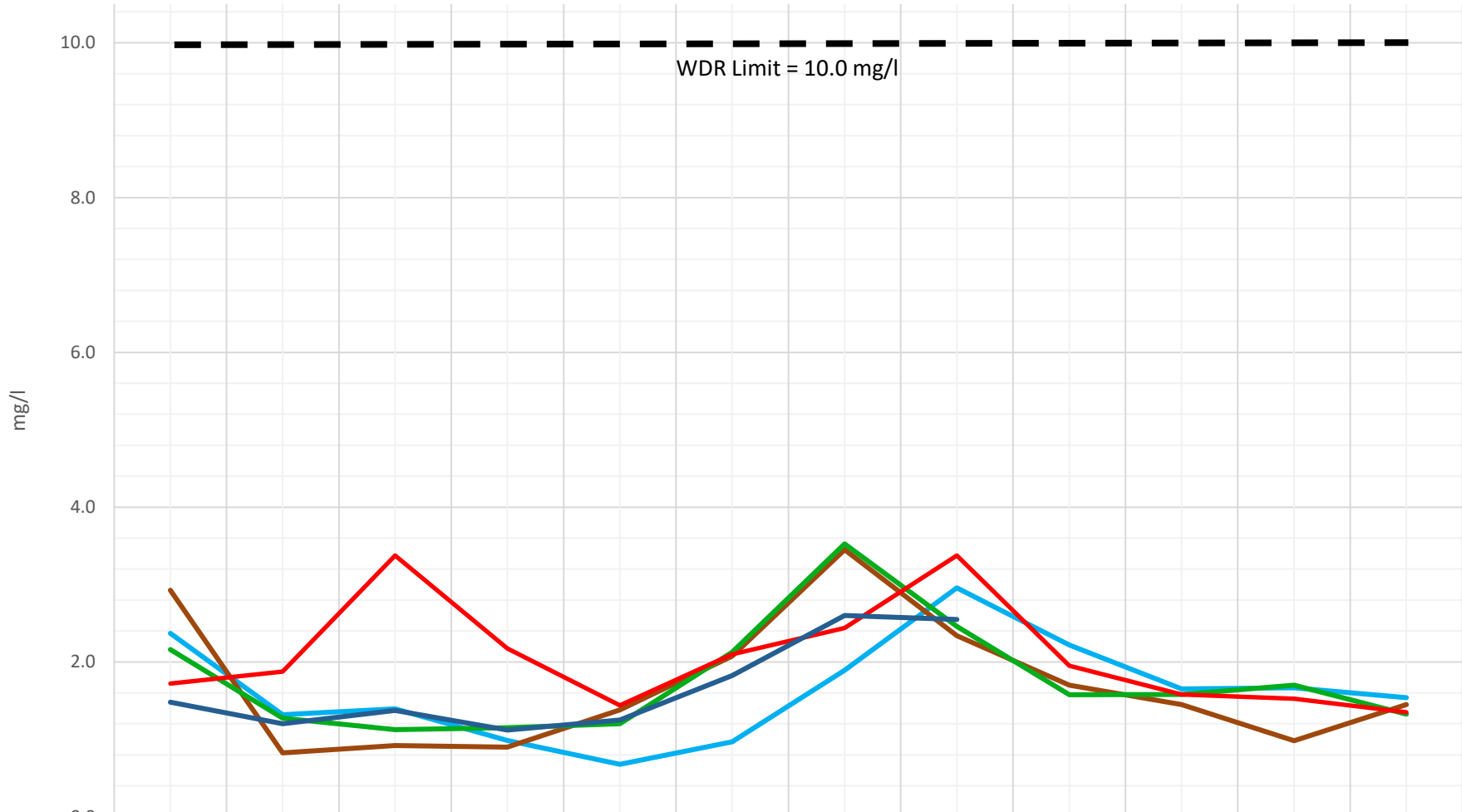
	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
— NTPUD	0.66	0.54	0.46	0.46	0.64	0.84	0.77	1.01	1.43	1.28	0.92	0.91	0.72
— TCPUD	0.59	0.45	0.36	0.34	0.55	0.75	0.64	0.87	1.14	1.43	0.95	1.01	0.77
— ASCWD	0.03	0.03	0.03	0.03	0.07	0.12	0.10	0.12	0.15	0.19	0.11	0.06	0.04
— OVPSD	0.15	0.13	0.11	0.12	0.34	0.41	0.37	0.42	0.44	0.32	0.20	0.21	0.16
— TSD	1.85	1.67	1.51	1.56	2.04	2.31	2.05	2.29	3.05	2.63	2.20	2.11	1.86

Monthly Average Daily Turbidity (Effluent)



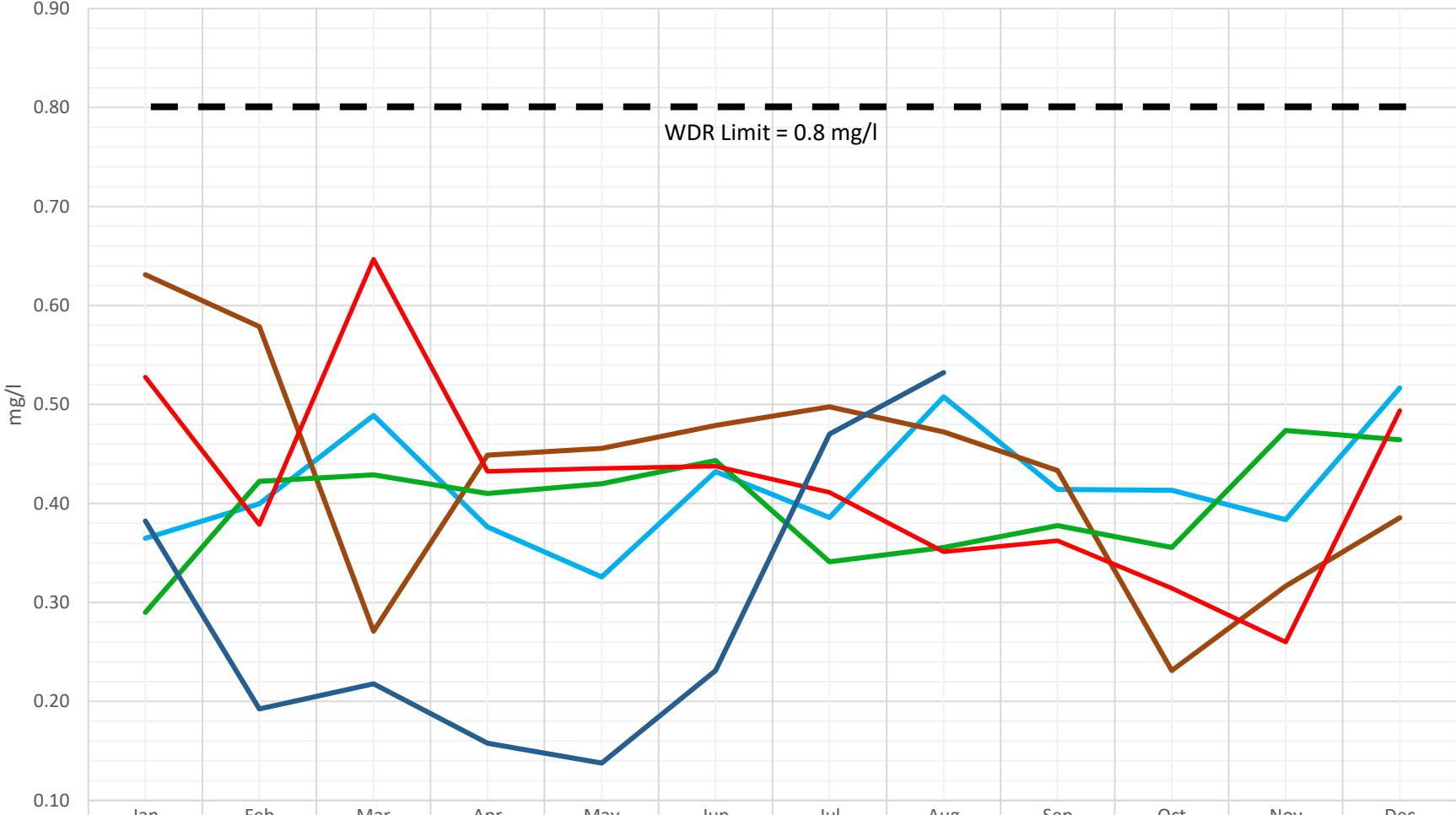
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.1	1.5	1.4	1.2	0.7	1.2	1.9	2.1	1.8	2.1	2.4	2.3
2020	2.2	1.1	1.1	1.1	1.2	1.6	2.9	2.3	1.8	1.2	1.0	1.4
2021	1.4	0.9	0.9	1.1	1.3	1.9	2.7	1.7	1.4	1.3	1.2	1.2
2022	1.2	1.5	2.0	1.6	1.1	1.6	2.0	2.4	1.6	1.3	1.1	1.4
2023	1.3	1.4	1.3	1.1	1.3	1.8	1.9	2.0				

Monthly Average Daily Suspended Solids (Effluent)



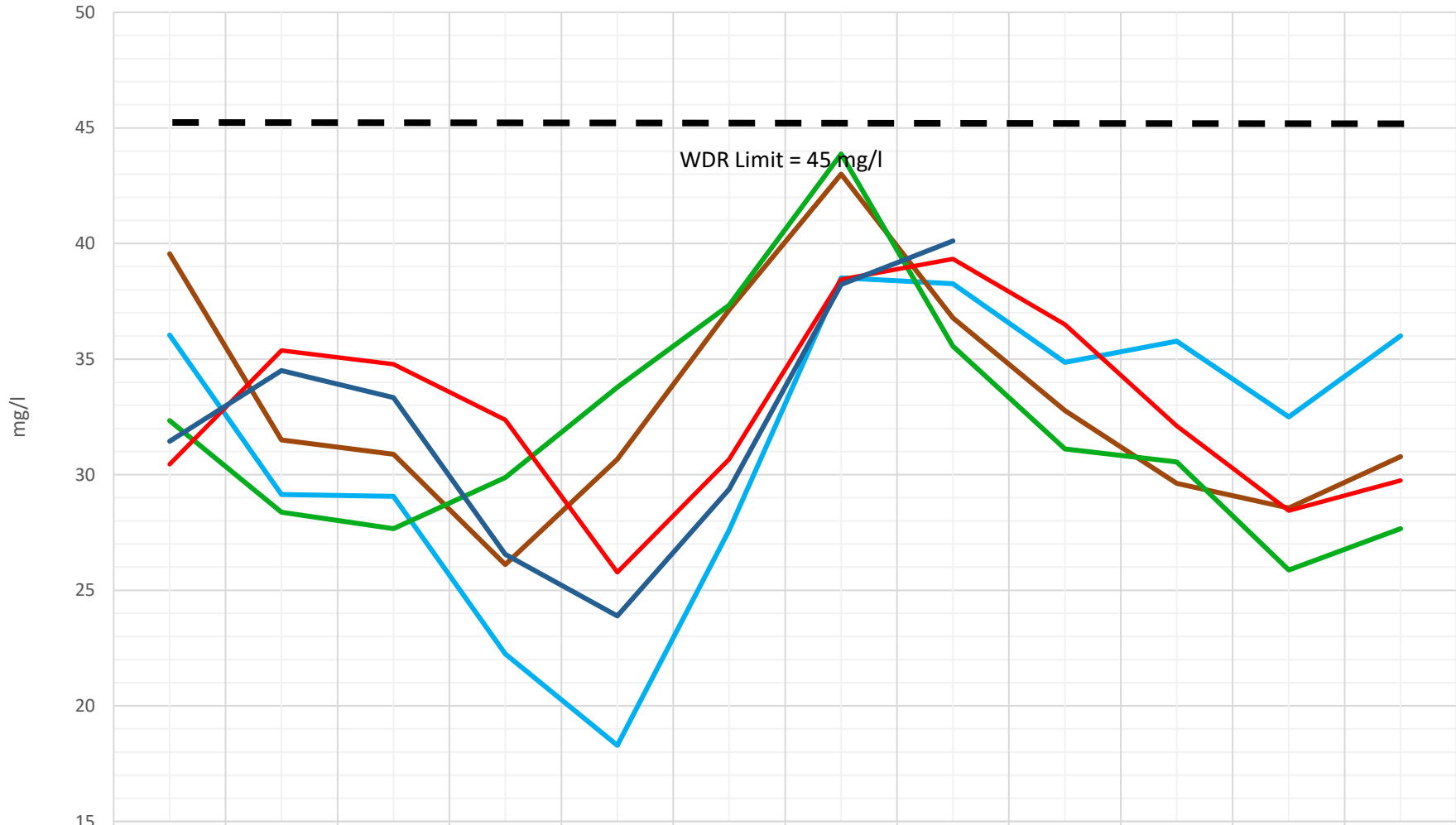
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.4	1.3	1.4	1.0	0.7	1.0	1.9	3.0	2.2	1.7	1.7	1.5
2020	2.9	0.8	0.9	0.9	1.4	2.1	3.5	2.3	1.7	1.5	1.0	1.5
2021	2.2	1.3	1.1	1.2	1.2	2.1	3.5	2.5	1.6	1.6	1.7	1.3
2022	1.7	1.9	3.4	2.2	1.4	2.1	2.4	3.4	2.0	1.6	1.5	1.4
2023	1.5	1.2	1.4	1.1	1.3	1.8	2.6	2.6				

Monthly Average Daily Total Phosphorus (Effluent)



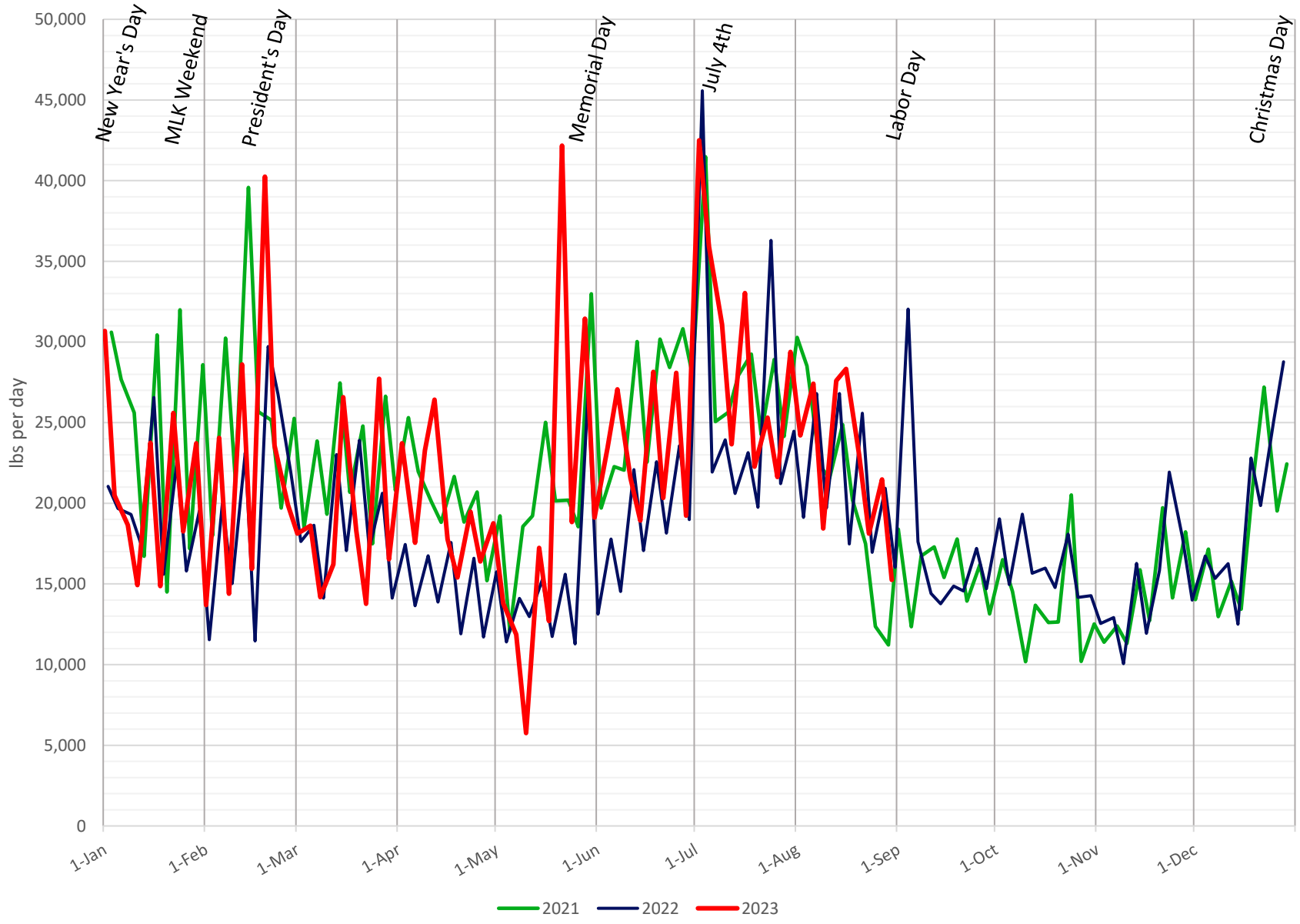
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	0.36	0.40	0.49	0.38	0.33	0.43	0.39	0.51	0.41	0.41	0.38	0.52
2020	0.63	0.58	0.27	0.45	0.46	0.48	0.50	0.47	0.43	0.23	0.32	0.39
2021	0.29	0.42	0.43	0.41	0.42	0.44	0.34	0.36	0.38	0.36	0.47	0.46
2022	0.53	0.38	0.65	0.43	0.44	0.44	0.41	0.35	0.36	0.31	0.26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

Monthly Average Daily Chemical Oxygen Demand (Effluent)

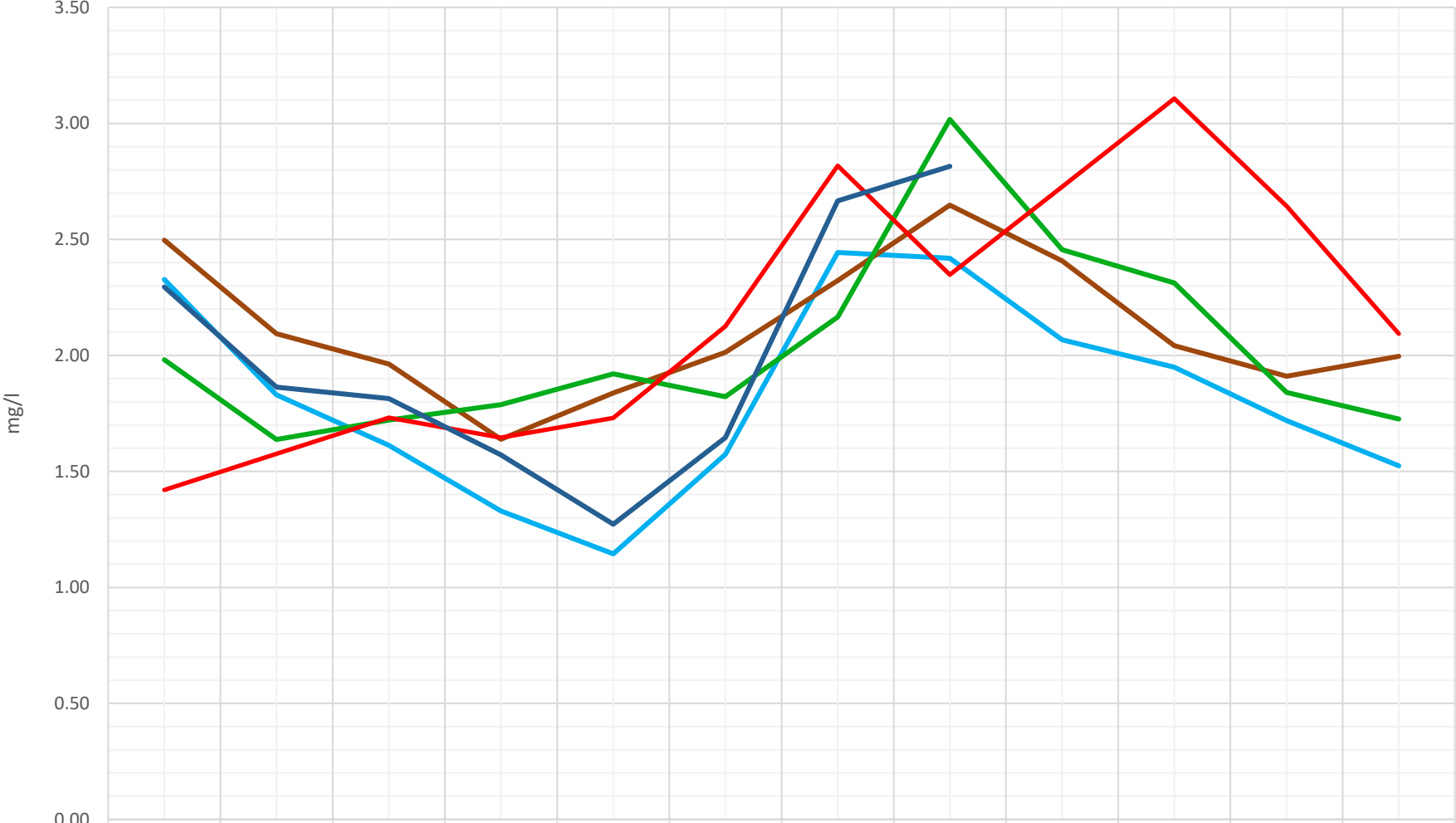


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	36	29	29	22	18	28	39	38	35	36	33	36
2020	40	32	31	26	31	37	43	37	33	30	29	31
2021	32	28	28	30	34	37	44	36	31	31	26	28
2022	30	35	35	32	26	31	38	39	37	32	28	30
2023	31	35	33	27	24	29	38	40				

COD Influent Loading

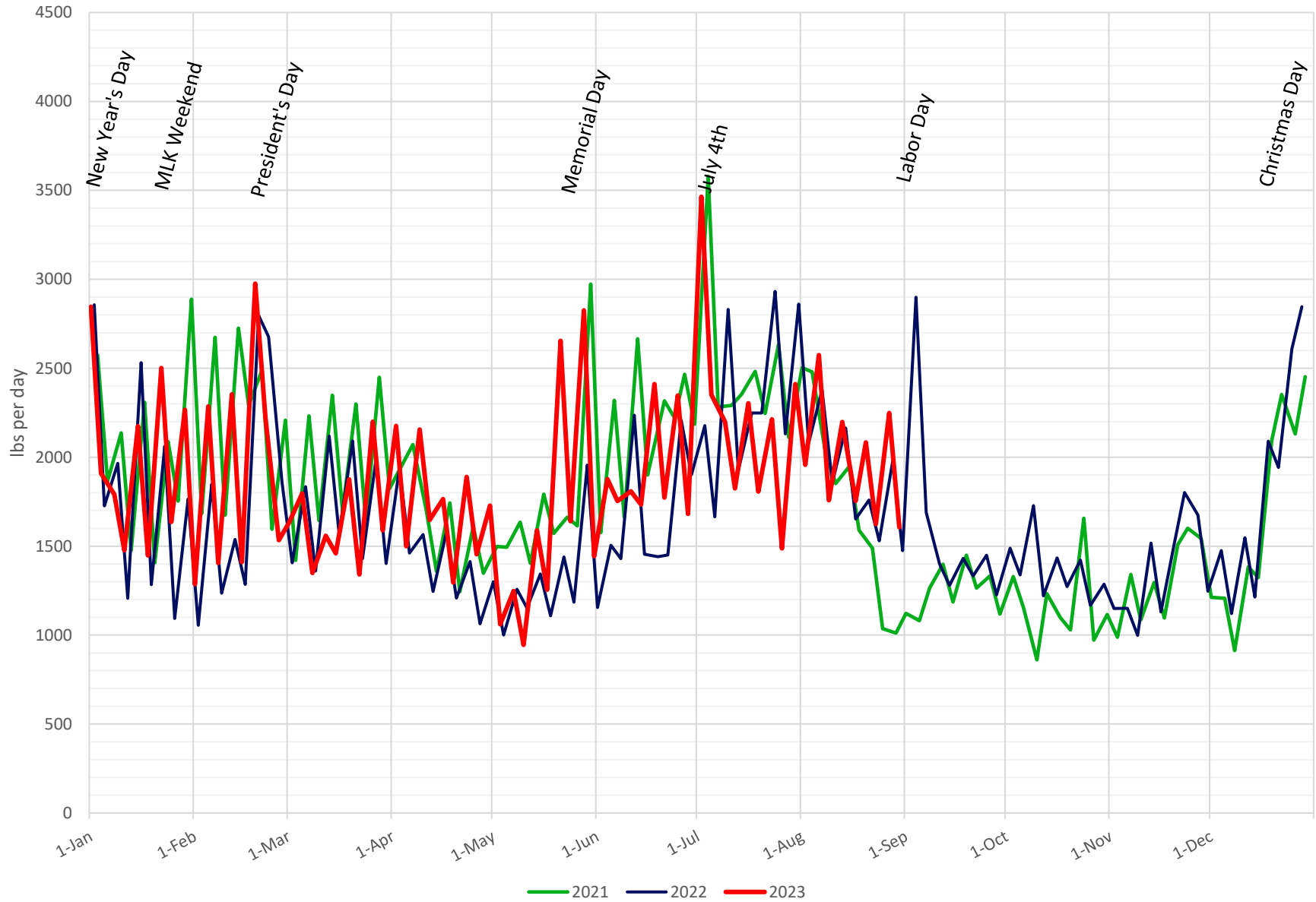


Monthly Average Daily Total Nitrogen (Effluent)

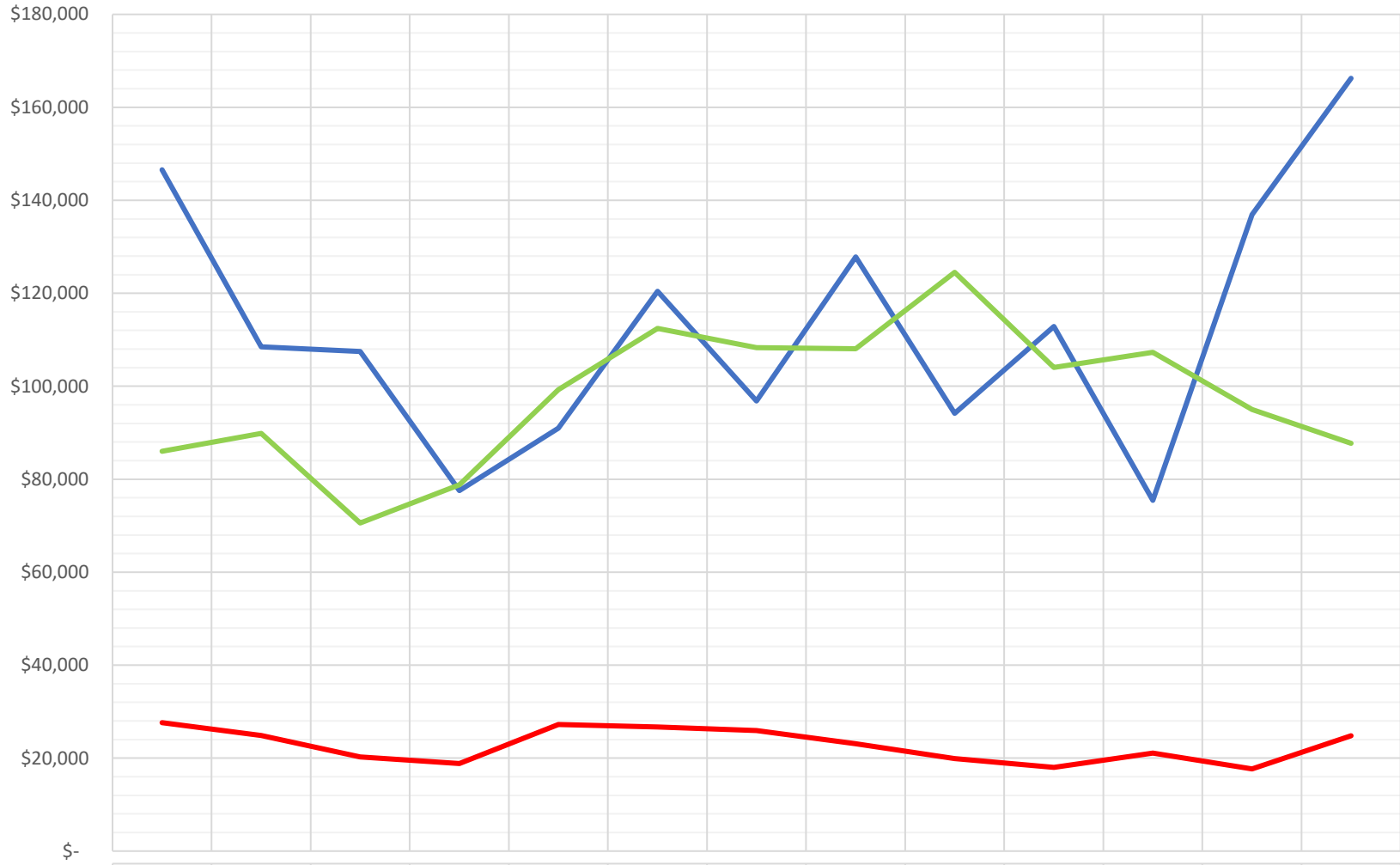


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	2.33	1.83	1.61	1.33	1.14	1.57	2.44	2.42	2.07	1.95	1.72	1.52
2020	2.50	2.09	1.96	1.64	1.84	2.01	2.32	2.65	2.41	2.04	1.91	2.00
2021	1.98	1.64	1.72	1.79	1.92	1.82	2.17	3.02	2.46	2.31	1.84	1.73
2022	1.42	1.58	1.73	1.65	1.73	2.13	2.82	2.35	2.73	3.11	2.64	2.09
2023	2.30	1.86	1.81	1.57	1.27	1.65	2.67	2.82				

TKN Influent Loading



Chemical, Power and Sludge Disposal Costs



	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
— Chemicals	\$146,572	\$108,468	\$107,489	\$77,582	\$91,000	\$120,444	\$96,819	\$127,789	\$94,188	\$112,871	\$75,453	\$136,937	\$166,243
— Power	\$86,012	\$89,878	\$70,580	\$78,822	\$99,246	\$112,421	\$108,330	\$108,071	\$124,505	\$104,022	\$107,321	\$94,973	\$87,706
— Sludge Disposal	\$27,626	\$24,891	\$20,280	\$18,808	\$27,209	\$26,725	\$25,917	\$23,068	\$19,905	\$18,018	\$21,060	\$17,679	\$24,789



TAHOE-TRUCKEE SANITATION AGENCY MAINTENANCE DEPARTMENT REPORT

Date: September 20, 2023
To: Board of Directors
From: Paul Shouse, Maintenance Manager
Subject: Maintenance Report

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

- Digestion Improvements.
- Sodium Hypochlorite Project.
- SCADA/IT Master Plan implementation.
- Lucy CMMS Project.
- Landscape Project.
- 2023 Roof Repair Project.
- Warehouse Inventory Project.

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


- Completed installation and programming of VFD for Multi-Purpose Pump Station.
- Installed radar level detection on lime silo #30.
- Responded to multiple power outages to TRI telemetry sites.
- Upgraded lighting in BNR Influent pump station to LED.
- Completed plumbing modifications to connect Hurst boiler to Digesters 29 & 30 heat exchangers.
- Staff attended Seepex progressive cavity pump on-site training.
- Replaced regulators and solenoid valve on fuel oil system.
- Cut over Agency email from tsa.net to tsa.ca.gov.
- Replaced pressure transducer in Centrifuge #2 hydraulic backdrive unit.
- Continued maintenance office remodel.

◆ **Work Orders**

- Completed: Mechanical-38, Fleet-6, Electrical & Instrumentation-19, IT-8.
- Pending: Mechanical-121, Fleet-52, Electrical & Instrumentation-33, IT-81.

Review Tracking:

Submitted By: _____


Paul Shouse
Maintenance Manager

Approved By: _____


Richard Pallante
General Manager



BNR Influent LED Light Upgrade



Seepex Pump Training



Fuel Oil System Regulators and Solenoids



Lime Silo Radar Commissioning



Phosphorus Stripper Inspection Retrieval



Maintenance Office Remodel



Multi-Purpose Pump Station VFD Configuration



TAHOE-TRUCKEE SANITATION AGENCY ENGINEERING DEPARTMENT REPORT

Date: September 20, 2023
To: Board of Directors
From: Aaron Carlsson, Senior Engineer
Subject: Engineering Report


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


- 2021 Chlorine Scrubber Improvements Project
- 2023 Roof Repair Project
- 2023 TRI Digital Scanning Project
- Boiler Replacement Project
- 2022 Filter Influent Condition Assessment Project
- 2022 Sodium Hypochlorite Disinfection Full Scale Project
- 2022 TRI Alpine Meadows to Olympic Valley Rehabilitation Project
- 2024 Front Parking & Landscaping Improvements Project

◆ **Work Orders:**

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

Review Tracking

Submitted By: 
Aaron Carlsson
Interim Engineering Manager

Approved By: 
Richard Pallante
General Manager

2023 Roof Repair Project



2023 Roof Repair Project





TAHOE-TRUCKEE SANITATION AGENCY ADMINISTRATIVE DEPARTMENT REPORT

Date: September 20, 2023
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.
 - Participated in Finance Committee Meeting.
 - Preparing for Final Audit.
 - Welcomed Kayle Ohle to the Department.
- Billing/Customer Service
 - General assistance with customer accounts, utility demands, adjustments, and plan review.
 - Activated new account permits and prepared letters, reports and invoices.
 - Continue to work on Connection Fee study.
 - Work on creating T-TSA Code Book.
- Purchasing/Administration
 - General purchasing responsibilities for monthly requisitions, purchase orders and ordering.
 - General responsibilities to customer service, front gate and front desk.
 - Completed Purchasing Policy.
 - Started new role in the Finance Department and will continue to cover for Purchasing until a replacement is made.
- General Administration
 - Performed various administrative duties to assist General Manager and Board of Directors.
 - Participated in Finance Committee Meeting.
 - Supported completion of new Procurement Policy.
 - Interviews for Account Technician position.
 - CentralSquare Discovery call.
 - Interim Audit the week of August 7, 2023.
 - Plant tour with Auditors.
 - Final audit planning and preparation.
 - Support in working on T-TSA Code Book.

Review Tracking

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

Approved By: *Richard Pallante*
Richard Pallante
General Manager

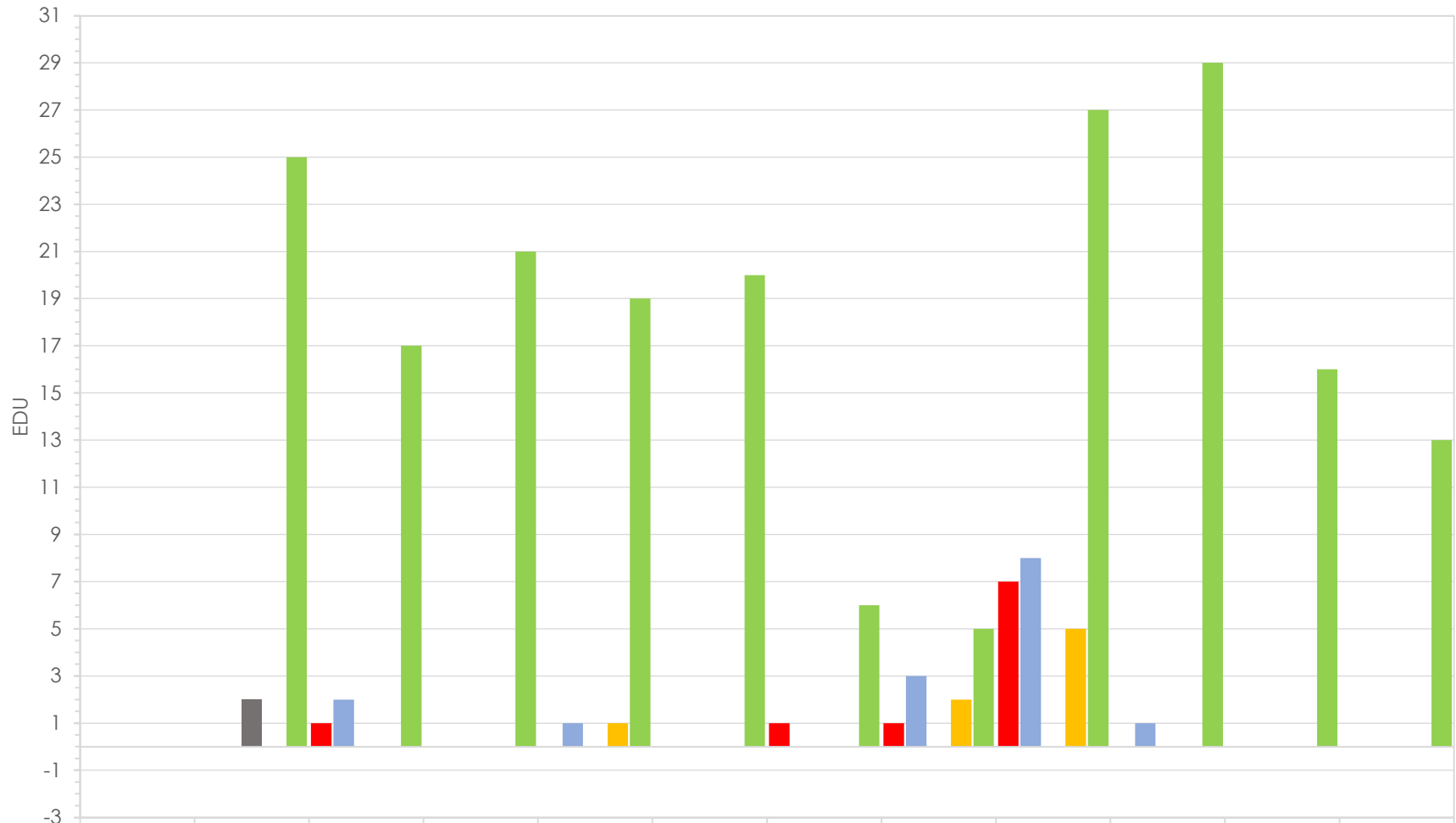
CONNECTION FEES - AUGUST 2023

Connection Fee Type	MTD Count (#)	MTD Total Ft ²	MTD Total \$	YTD Count (#)	YTD Total Ft ²	YTD Total \$
Residential	27	68,526	\$ 155,632.00	128	360,994	\$ 804,582.13
Residential Ft ² Additions	7	11,232	\$ 19,656.00	31	64,910	\$ 113,592.50
Residential Ft ² Additions - Exempt	0	0	N/A	1	378	N/A
Accessory Dwelling Unit (ADU)	1	768	\$ 2,844.00	7	4,889	\$ 19,055.75
Accessory Dwelling Unit (ADU) - Exempt	0	0	N/A	2	862	N/A
Commercial	1	N/A	\$ 7,500.00	5	N/A	\$ 177,300.00
Industrial	0	N/A	\$ -	0	N/A	\$ -
Grand Total	36	80,526	\$ 185,632.00	174	432,033	\$ 1,114,530.38

INSPECTIONS - AUGUST 2023

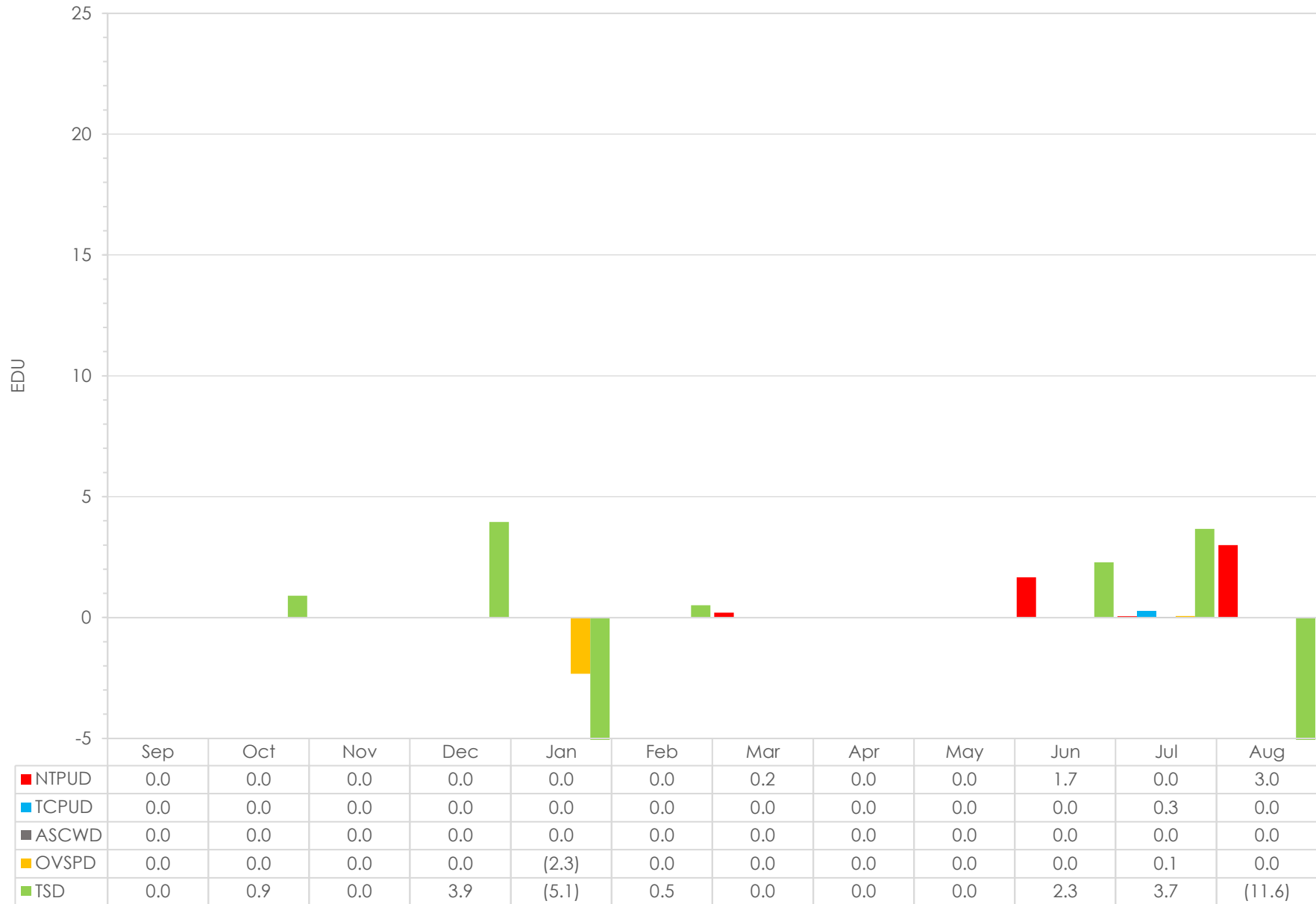
Inspection Type	MTD Count #	MTD Total	YTD Count #	YTD Total
Commercial	1	1	6	6
Residential (Drive-by of Suspended Accounts)	0		0	

Residential EDU Summary

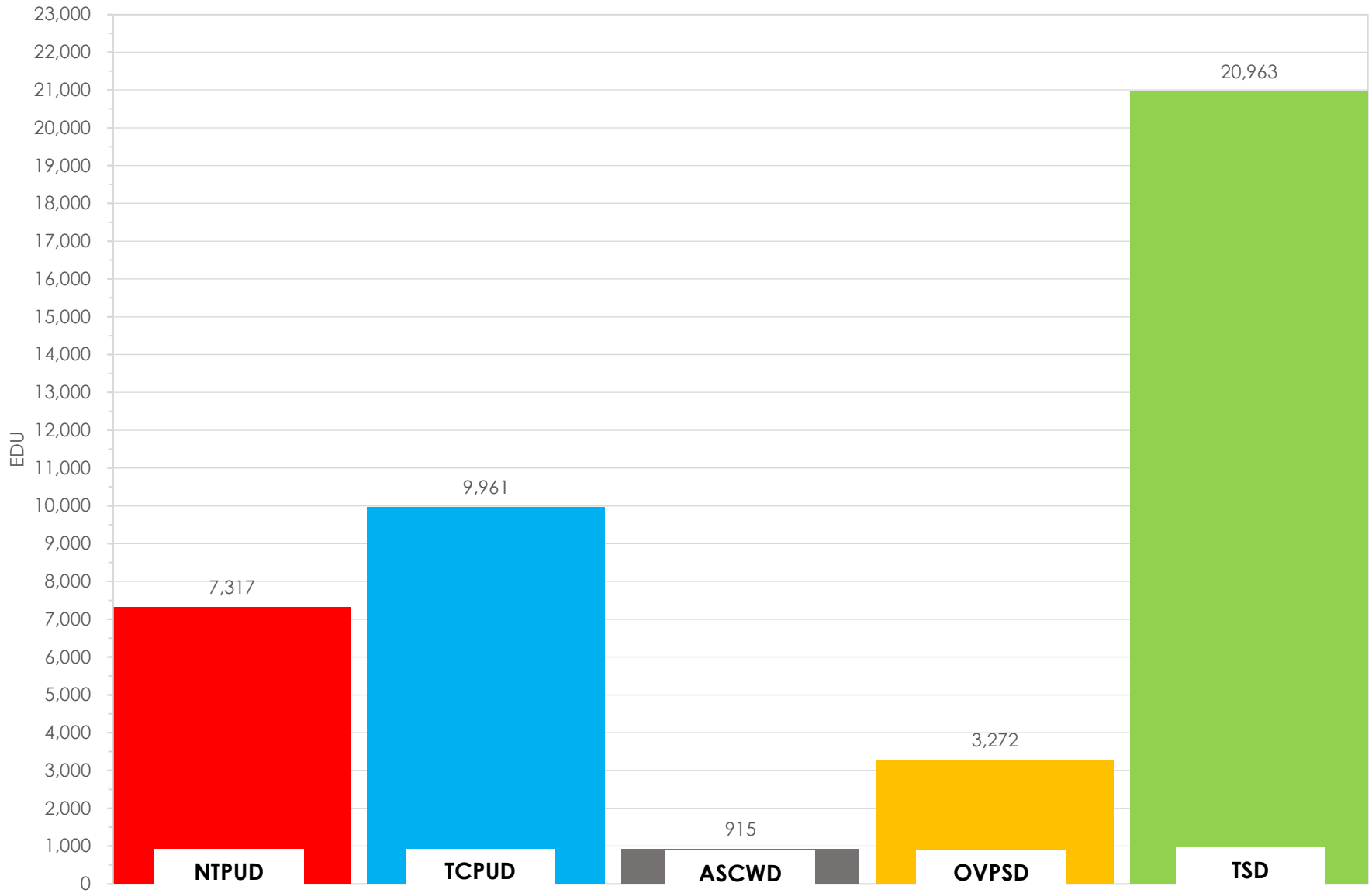


	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
■ NTPUD	0	0	1	0	0	0	1	1	7	0	0	0
■ TCPUD	0	0	2	0	1	0	0	3	8	1	0	0
■ ASCWD	0	2	0	0	0	0	0	0	0	0	0	0
■ OVSPD	0	0	0	0	1	0	0	2	5	0	0	0
■ TSD	0	25	17	21	19	20	6	5	27	29	16	13

Other EDU Summary

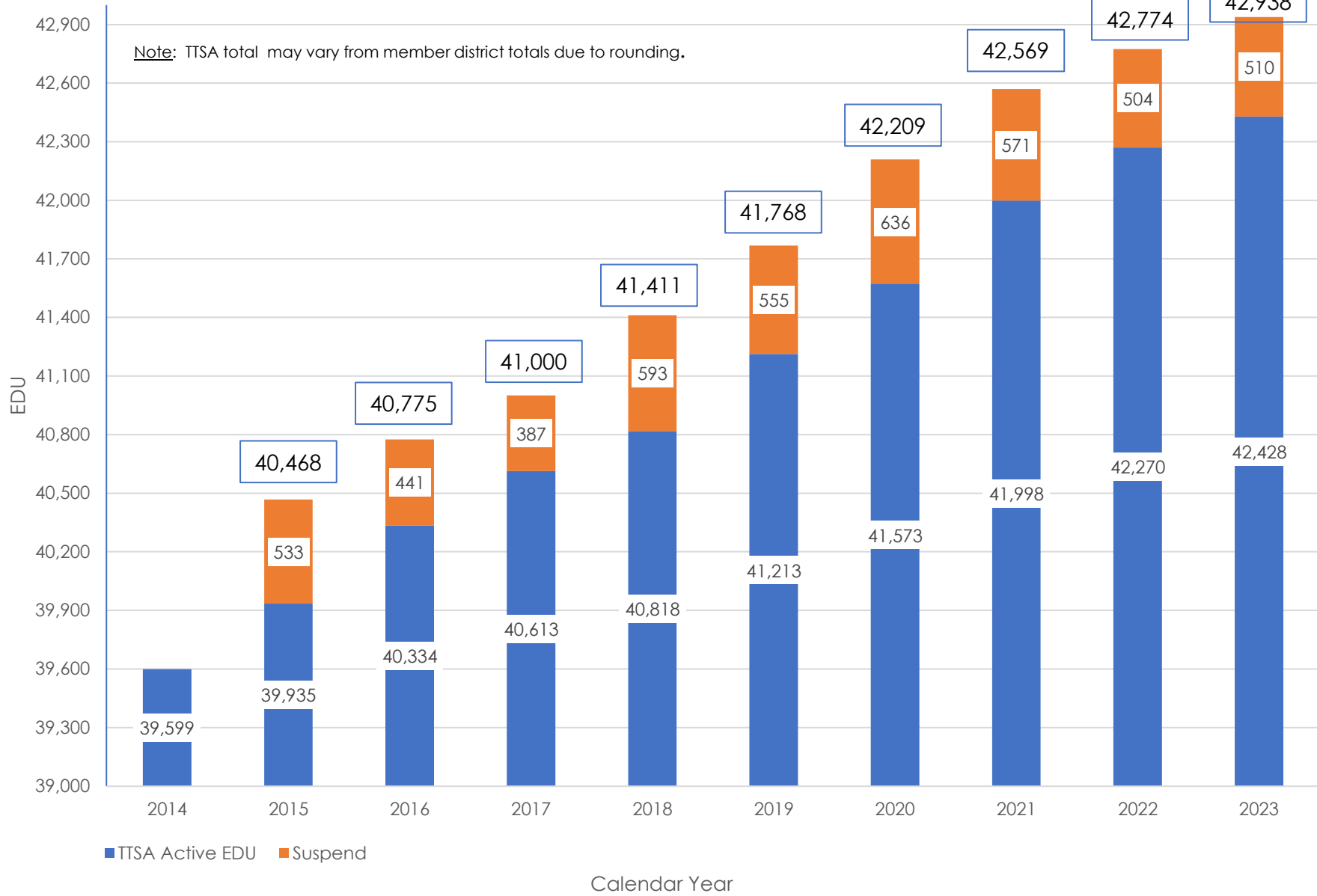


Current EDU Summary By Member District



Historical TTSA EDU Summary

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





TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: VI-2
Subject: General Manager Report


Task Updates

- Work with staff and consultant on Connection Fee Study.
- Work with staff on additional use of Lucity Asset Management software.
- Work with staff on identified CIP projects.
- Continued work on land exchange with Truckee Tahoe Airport District.
- Continued work with staff on Agency Landscape Improvements and signage update.
- Finalized Agreement with Carollo Engineering, Inc. for Land Use Risk Analysis Study.
- Held an all staff meeting Tuesday, August 8th to discuss Agency updates and appoint staff representatives for the Class & Comp Study.
- Attended Board Finance Committee meeting.
- Attended River Revitalization Steering Committee meeting.
- Hosted T-TSA Member District Managers meeting.
- Met with Brian Wright of TDPUD.
- Assisted in recruitment for E&I Supervisor and Accounting Technician. Contingent offers made and accepted by in house applicants.
- Celebrated Jay Parkers Retirement with a breakfast potluck.
- Celebrated Birthday's with Maintenance and Operations Staff.
- Addressed additional Agency concerns as necessary.

Past Month Task Focus

- HR Consultant working with select Agency staff on leadership skill building and overall work group team building.
- Continue to monitor the sodium hypochlorite process and complete design for a permanent dosing facility.

Review Tracking

Submitted By: 
Richard Pallante
General Manager



TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: VII
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: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: VIII
Subject: Closed Session

1. Closed session for public employee discipline/dismissal/release (Gov. Code §54957).
2. Closed session for consultation with Agency safety staff and counsel concerning security of public buildings and essential public services (Gov. Code §54957).



TAHOE-TRUCKEE SANITATION AGENCY MEMORANDUM

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: IX
Subject: Closed Session Report.

1. Closed session report. If there is any information to report from Closed Session the Board of Directors will report.



**TAHOE-TRUCKEE SANITATION AGENCY
MEMORANDUM**

Date: September 20, 2023
To: Board of Directors
From: Richard Pallante, General Manager
Item: X
Subject: Adjournment
