

**DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA**

**Board of Supervisors Chambers
Flynn Center 981 H Street Crescent City, CA**

Regular Session Tuesday January 21, 2020 4:00 PM

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The Solid Waste Management Authority of the City of Crescent City and the County of Del Norte, State of California, is now meeting in Special Session. Only those items that indicate a specific time will be heard at the assigned time. All items may be taken out of sequence to accommodate public and staff availability.
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All documents referred to in this agenda are available at the Office of the Del Norte Solid Waste Management Authority at 1700 State Street in Crescent City, between the hours of 8 A.M. and 5 P.M. Monday through Friday OR online at www.recycledelnorte.ca.gov
For more information call 465-1100 or email dnswwma@recycledelnorte.ca.gov
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**4:00 PM CALL MEETING TO ORDER / ROLL CALL
PLEDGE OF ALLEGIANCE**

4:01 PM PUBLIC COMMENTS: ANY MEMBER OF THE PUBLIC MAY ADDRESS THE SOLID WASTE MANAGEMENT AUTHORITY ON ANY MATTER ON OR OFF THE AGENDA. After receiving recognition from the Chair, please give your name and address for the record. Comments will be limited to three minutes.

OPEN SESSION ITEMS:

1. CONSENT AGENDA

- 1.1 Approve minutes, Regular Session, Tuesday 17 December 2019. **
- 1.2 Approve an interdepartmental transfer to Del Norte County in the amount of \$35,934.00 for sub-lease rental and interest payments. **
- 1.3 Approve Director's vacation requests for: February 14-17 and July 22-28, 2020. **
- 1.4 Approve budget transfer for fiscal year 2019/2020 in the amount of \$ 9,910.00 **

END CONSENT AGENDA

2. TREASURER'S REPORTS

Agenda items 2.1 through 2.5 are provided for information only

- 2.1 Director's Report for January 2020. **
- 2.2 Treasurer / Controller Reports for November 2019 **
- 2.3 Claims approved by Director & Treasurer for December 2019 **
- 2.4 Monthly Cash and Charge Reports for December 2019 **
- 2.5 Earned Revenue Comparisons between FY18/19 and FY19/20 **

DISCUSSION/ACTION ITEMS

3. LANDFILL POSTCLOSURE – No Items

4. COLLECTIONS FRANCHISE – No Items

5. TRANSFER STATIONS – No Items

6. GENERAL SOLID WASTE AUTHORITY MATTERS

- 6.1 Discussion and possible action regarding election of Del Norte Solid Waste Management Authority officers for 2020. **
- 6.2 Receive and file GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2019 from MacLeod Watts. **
- 6.3 Discussion and possible action regarding Engagement letter from MacLeod Watts offering to provide OPEB Actuarial Valuation Services for Fiscal Year End 2019, 2020, and 2021 for an estimated \$4,950. **
- 6.4 Discussion and possible action regarding setting a Special Meeting for 4 P.M. on August 11, 2020, and cancelling the Regular Meeting scheduled for August 18th, 2020. **
- 6.5 Discussion and possible action regarding support for Director Ward's application for appointment to the California Commission on Recycling Markets and Curbside Recycling. **

7. ADJOURNMENT

Adjourn to the next Regular meeting the Del Norte Solid Waste Management Authority scheduled for 4:00 P.M. Tuesday February 18, 2020 at the Del Norte County Board of Supervisors' Chambers, 981 H Street, Suite 100 in Crescent City.

**** Asterisks next to Agenda Item indicates an associated attachment**

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY
CITY OF CRESCENT CITY
COUNTY OF DEL NORTE
STATE OF CALIFORNIA

MINUTES

Board of Supervisors Chambers
Flynn Center 981 H Street Crescent City, CA

Regular Session

Tuesday December 17, 2019

4:00 PM

PRESENT: Commissioner Jason Greenough, Vice Chair
Commissioner Blake Inscore
Commissioner Chris Howard
Commissioner Michael Tomkins
Authority Director Tedd Ward
Authority Clerk Kyra Seymour
Authority Treasurer/Controller Rich Taylor
Legal Counsel Martha Rice

ABSENT: Commissioner Lori Cowan, Chair

ALSO PRESENT: Joel Wallen, Hambro /WSG
David Slagle, Hambro/ WSG
Jeremy Herber, Recology Del Norte
Chandra Ordway, Recology Del Norte
Dominic Mello, Abandoned Vehicle Abatement Service Authority
Stephen Gibbs, Spokesperson for the Del Norte Solid Waste Task force.

**4:00 PM CALL MEETING TO ORDER / ROLL CALL
PLEDGE OF ALLEGIANCE**

Vice Chair Greenough called the meeting to order at 4:03 P.M.

Roll was called with Commissioner Lori Cowan absent, and all other Commissioners present.

Vice Chair Greenough led the Pledge of allegiance.

4:04 PM PUBLIC COMMENTS:

The Vice Chair called for public comments and seeing none closed public comments.

OPEN SESSION ITEMS:

1. CONSENT AGENDA

- 1.1 Approve minutes, Regular Session, Tuesday 19 November 2019.
- 1.2 Approve payment of claim #8602 from Clean Harbors Env. Services for services related to the annual Household Hazardous Waste Event as described on invoice 1003067957 in the amount of \$31,125.44
- 1.3 Approve budget transfer for fiscal year 2019/2020 in the amount of \$ 9,687.00

On a motion by Commissioner Howard and seconded by Commissioner Tomkins the Del Norte Solid Waste Management Authority unanimously approved the consent agenda consisting of items 1.1 through 1.3 by a polled vote.

END CONSENT AGENDA

At 4:06 P.M. Vice Chair Greenough adjourned the meeting of the Del Norte Solid Waste Management Authority and the Board re-convened as the Abandoned Vehicle Abatement Service Authority.

7. ABANDONED VEHICLE ABATEMENT SERVICE AUTHORITY (Taken out of order)

- 7.1 Discussion and possible action regarding a status report of activities of the Abandoned Vehicle Abatement Service Authority since April 2019. **010203**

The above report was presented by Dominic Mello AVA and accepted.

At 4:08 P.M. Vice Chair Greenough adjourned the Abandoned Vehicle Abatement Service Authority adjourns and the Board reconvened as the Del Norte Solid Waste Management Authority.

2. TREASURER'S REPORTS

Agenda items 2.1 through 2.5 are provided for information only

- 2.1 Director's Report for December 2019. **231501**
- 2.2 Treasurer / Controller Reports for October 2019
- 2.3 Claims approved by Director & Treasurer for November 2019 **031202**
- 2.4 Monthly Cash and Charge Reports for November 2019
- 2.5 Earned Revenue Comparisons between FY18/19 and FY19/20

Director Ward presented the above reports, which were accepted without revision.

DISCUSSION/ACTION ITEMS

3. LANDFILL POSTCLOSURE – No Items

4. COLLECTIONS FRANCHISE – No Items

5. TRANSFER STATIONS

- 5.1 Discussion and possible action regarding the potential for water and septic services at small volume transfer stations in Gasquet and Klamath. **111201, 070101**

Director Ward presented a report regarding the process and some of the challenges regarding the possibility of establishing permanent structures, toilets, water and septic services, power and phone at the small volume transfer stations in Gasquet and Klamath. The Board took no action.

6. GENERAL SOLID WASTE AUTHORITY MATTERS

- 6.1 Discussion and possible action regarding the Five-Year Review of Del Norte's Regional Agency Integrated Waste Management Plan. **180501, 030102**

Director Ward provided a status report regarding the completion of this standard permit review require for all permitted solid waste facilities. Ward reported this document would be corrected of one typo and submitted. The Board took no action.

- 6.2 Discussion and possible action regarding adopted comments from the Del Norte Solid Waste Task Force regarding the Five-Year Review. **030102, 200101**

Stephen Gibbs, as designated spokesperson for the Del Norte Solid Waste Task Force, presented a report on the letter of comments from the Del Norte Solid Waste Task Force regarding the Five-Year Review. By consensus, the Board directed staff to send these Task Force comments, the Five-Year Review and revised Non Disposal Facilities Element to CalRecycle, and to include a cover letter clarifying the conclusions of the Five Year Review, and outlining the specific steps taken by the Authority's staff and contractors to address areas of concern.

8. CLOSED SESSION ITEMS:

- 1.1 PUBLIC EMPLOYEE PERFORMANCE EVALUATION
(Gov't code 54957) Title: Director

The Vice Chair recessed the regular meeting of the Del Norte Solid Waste Management Authority and convened in closed session at 4:47 P.M. The meeting reconvened at 5:04 P.M. The Board took no action during the closed session.

9. ADJOURNMENT

Adjourn to the next Regular meeting the Del Norte Solid Waste Management Authority scheduled for 4:00 P.M. Tuesday January 21, 2020 at the Del Norte County Board of Supervisors' Chambers, 981 H Street, Suite 100 in Crescent City.

There being no further business to come before the Authority, the Vice Chair adjourned the meeting at 5:04 P.M., until the regular meeting on January 21st, 2020.

Lori Cowan, Chair
Del Norte Solid Waste Management Authority

Date / /

ATTEST:

Blake Inscore, Secretary
Del Norte Solid Waste Management Authority

Date / /

Submitted:

Kyra Seymour, Clerk
Del Norte Solid Waste Management Authority

Date / /

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BASE RENTAL PAYMENTS

NOTE: The Base Rental Payments below shall conform to the following guidelines:

This schedule is based on an interest rate of 3.32% per annum and indicates what the Base Rental Payments will be over the course of the Facility Sublease. Base Rental Payments shall have an interest only component through July 31, 2006.

The interest component of each Base Rental Payment shall be calculated on the basis of a 360-day year of twelve 30-day months. Any installment of a principal component or an interest component of a Base Rental Payment that is not paid when due shall continue to accrue interest at the lesser of twelve percent (12%) per annum or the maximum rate permitted by law from and including the Base Rental Payment date with respect to which such principal component or interest component is payable to but not including the date of actual payment.

Payment billing statements will be mailed to the Sublessee reflecting the actual amount owed prior to each Base Rental Payment due date. With the exception of the annual fee, any Additional Rental Payments will be billed separately as the cost is incurred.

Payment Date	Principal Component	Interest Component	Base Rental Payment	Additional Rental Payment	Total Payment
1-Aug-04		\$0.00	\$0.00	\$0.00	\$0.00
1-Feb-05		\$58,681.00	\$58,681.00		\$58,681.00
1-Aug-05		\$58,681.00	\$58,681.00	\$10,605.00	\$69,286.00
1-Feb-06		\$58,681.00	\$58,681.00		\$58,681.00
1-Aug-06	\$78,475.09	\$58,681.00	\$137,156.09	\$10,605.00	\$147,761.09
1-Feb-07		\$57,378.31	\$57,378.31		\$57,378.31
1-Aug-07	\$81,080.46	\$57,378.31	\$138,458.77	\$10,369.57	\$148,828.35
1-Feb-08		\$56,032.38	\$56,032.38		\$56,032.38
1-Aug-08	\$83,772.33	\$56,032.38	\$139,804.71	\$10,126.33	\$149,931.04
1-Feb-09		\$54,641.76	\$54,641.76		\$54,641.76
1-Aug-09	\$86,553.57	\$54,641.76	\$141,195.33	\$9,875.02	\$151,070.35
1-Feb-10		\$53,204.97	\$53,204.97		\$53,204.97
1-Aug-10	\$89,427.15	\$53,204.97	\$142,632.12	\$9,615.36	\$152,247.48
1-Feb-11		\$51,720.48	\$51,720.48		\$51,720.48
1-Aug-11	\$92,396.13	\$51,720.48	\$144,116.61	\$9,347.07	\$153,463.69
1-Feb-12		\$50,186.70	\$50,186.70		\$50,186.70
1-Aug-12	\$95,463.69	\$50,186.70	\$145,650.39	\$9,069.89	\$154,720.27
1-Feb-13		\$48,602.00	\$48,602.00		\$48,602.00
1-Aug-13	\$98,633.08	\$48,602.00	\$147,235.08	\$8,783.49	\$156,018.58
1-Feb-14		\$46,964.69	\$46,964.69		\$46,964.69
1-Aug-14	\$101,907.70	\$46,964.69	\$148,872.39	\$8,487.60	\$157,359.99
1-Feb-15		\$45,273.03	\$45,273.03		\$45,273.03
1-Aug-15	\$105,291.03	\$45,273.03	\$150,564.06	\$8,181.87	\$158,745.93
1-Feb-16		\$43,525.20	\$43,525.20		\$43,525.20
1-Aug-16	\$108,786.70	\$43,525.20	\$152,311.89	\$7,866.00	\$160,177.89
1-Feb-17		\$41,719.34	\$41,719.34		\$41,719.34

Balance Due
5,787,469

4,174,033

1-Aug-17	\$112,398.41	\$41,719.34	\$154,117.75	\$7,539.64	\$161,657.39
1-Feb-18		\$39,853.52	\$39,853.52		\$39,853.52
1-Aug-18	\$116,130.04	\$39,853.52	\$155,983.57	\$7,202.44	\$163,186.01
1-Feb-19		\$37,925.76	\$37,925.76		\$37,925.76
1-Aug-19	\$119,985.56	\$37,925.76	\$157,911.32	\$6,854.05	\$164,765.38
1-Feb-20		\$35,934.00	\$35,934.00		\$35,934.00
1-Aug-20	\$123,969.08	\$35,934.00	\$159,903.08	\$6,494.10	\$166,397.18
1-Feb-21		\$33,876.12	\$33,876.12		\$33,876.12
1-Aug-21	\$128,084.85	\$33,876.12	\$161,960.97	\$6,122.19	\$168,083.16
1-Feb-22		\$31,749.91	\$31,749.91		\$31,749.91
1-Aug-22	\$132,337.27	\$31,749.91	\$164,087.18	\$5,737.94	\$169,825.11
1-Feb-23		\$29,553.11	\$29,553.11		\$29,553.11
1-Aug-23	\$136,730.87	\$29,553.11	\$166,283.98	\$5,340.92	\$171,624.90
1-Feb-24		\$27,283.38	\$27,283.38		\$27,283.38
1-Aug-24	\$141,270.33	\$27,283.38	\$168,553.71	\$4,930.73	\$173,484.44
1-Feb-25		\$24,938.29	\$24,938.29		\$24,938.29
1-Aug-25	\$145,960.51	\$24,938.29	\$170,898.80	\$4,506.92	\$175,405.72
1-Feb-26		\$22,515.35	\$22,515.35		\$22,515.35
1-Aug-26	\$150,806.40	\$22,515.35	\$173,321.74	\$4,069.04	\$177,390.78
1-Feb-27		\$20,011.96	\$20,011.96		\$20,011.96
1-Aug-27	\$155,813.17	\$20,011.96	\$175,825.13	\$3,616.62	\$179,441.75
1-Feb-28		\$17,425.46	\$17,425.46		\$17,425.46
1-Aug-28	\$160,986.17	\$17,425.46	\$178,411.63	\$3,149.18	\$181,560.81
1-Feb-29		\$14,753.09	\$14,753.09		\$14,753.09
1-Aug-29	\$166,330.91	\$14,753.09	\$181,084.00	\$2,666.22	\$183,750.22
1-Feb-30		\$11,992.00	\$11,992.00		\$11,992.00
1-Aug-30	\$171,853.09	\$11,992.00	\$183,845.09	\$2,167.23	\$186,012.32
1-Feb-31		\$9,139.24	\$9,139.24		\$9,139.24
1-Aug-31	\$177,558.62	\$9,139.24	\$186,697.85	\$1,651.67	\$188,349.52
1-Feb-32		\$6,191.76	\$6,191.76		\$6,191.76
1-Aug-32	\$183,453.56	\$6,191.76	\$189,645.33	\$1,118.99	\$190,764.32
1-Feb-33		\$3,146.43	\$3,146.43		\$3,146.43
1-Aug-33	\$189,544.22	\$3,146.43	\$192,690.65	\$568.63	\$193,259.29
Total Payments:	\$3,535,000.00	\$2,065,800.48	\$5,600,800.48	\$186,668.72	\$5,787,469.19

7-0530-149

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Del Norte Solid Waste Management Authority

1700 State Street, Crescent City, CA 95531

Phone (707) 465-1100 Fax (707) 465-1300

www.recycledelnorte.ca.gov

VACATION REQUEST FORM

Name: Ted Ward

Beginning Day and Date of first day of vacation (i.e. Saturday 12/1/07):

Wednesday July 22

Ending Day and Date of last day of vacation (return to work the following day):

Tuesday July 28

Signature: Ted Ward

Date: 14 JAN 20

Approved By: _____

Date: _____

1.3



Del Norte Solid Waste Management Authority

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www.recycledelnorte.ca.gov

VACATION REQUEST FORM

Name: TEDD WARD

Beginning Day and Date of first day of vacation (i.e. Saturday 12/1/07):

Friday February 14th

Ending Day and Date of last day of vacation (return to work the following day):

Monday February 17th

Signature: Tedd Ward

Date: 13 JAN 2020

Approved By: _____

Date: _____

Del Norte County Budget Transfer Request FY 19/20

Department Name	Fund	Dept.	Line Item	Description	Budget Transfer Amount(s)	
					Reduce Expenditures or Increase Revenue	Increase Expenditures or Reduce Revenue
Solid Waste	422	421	20110	Clothing		\$ 60
Solid Waste	422	421	20237	Credit Card Service Fees		\$ 9,200
Solid Waste	422	421	20297	Vehicle Fuel		\$ 650
Solid Waste	422	421	90153	Franchise Fees	\$ 9,910	
Total Amounts					\$ 9,910	\$ 9,910

Department complete and send to Auditor's Office for transfer number before

Department Justification - Include cover letter that addresses the following: 1) Reason for request; 2) Why sufficient balances exist to finance transfer; 3) Why

 Department Head Signature _____
 Date

Auditor's Office: Sufficient balances exist per above (Under \$100 Auditor's Office approves) Deputy Auditor-Controller _____ Date _____ TR No. _____ Budget Revision No. _____ Includes Revenue Appropriation _____ Requires 4/5ths Vote _____	County Administrative Officer: (Under \$1000 - CAO approves) Recommendation: Approve _____ Deny _____ Submit for Board approval _____ _____ County Administrative Officer Date _____
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Passed by Board of Commissioners of the Del Norte Solid Waste Management Authority on 21 January 2020

Ayes:
 Noes:
 Absent:

Attest: Clerk of the Board

By: _____
 Kyra Seymour

 Lori Cowan, Chair
 Del Norte Solid Waste Management Authority

1.4



Del Norte Solid Waste Management Authority

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The Authority's mission is the management of Del Norte County solid waste and recyclable material in an environmentally sound, cost effective, efficient and safe manner while ensuring 100% regulatory compliance with law.

Director's Report

Date: 16 January 2020
To: Commissioners of the Del Norte Solid Waste Management Authority
From: Tedd Ward, M.S. – Director *Tedd*
Reporting Period: 13 December 2019 – 16 January 2020

File Number: 231501 – Authority Work Plans

Summary: The Del Norte Solid Waste Management Authority continues to operate the Klamath, Gasquet and Del Norte County Transfer Stations and to provide required monitoring, accounting and reports to overseeing agencies. Authority staff provide these services without any financial support from the City of Crescent City or the County of Del Norte, and without receiving a penny of taxes. Rates charged at Authority-managed facilities continue to be lower than other similar facilities in Humboldt and Curry Counties.

The Del Norte County Transfer Station will continue to accept holiday trees from Del Norte County households without too much flocking for no charge through the end of January. In a departure from past years, Hambro paid for the disposal costs for December 26 through January 8th, and the Authority will cover these costs through the end of January.

Consent Agenda Item 1.2 is the second (and smaller) of two payments made annually to the County to pay the I-Bank loans for the Del Norte County Transfer Station.

Consent Agenda Items 1.3 is a couple of vacation requests from the Director. To the extent practical, Director's vacations longer than three days are to be approved by the Board.

Consent Agenda Items 1.4 is a budget transfer, primarily to add to the budget line for credit card service fees, due to increasing use of debit and credit cards by customers. Smaller amounts are added for vehicle fuel and clothing. These increased expenses are balanced by increasing budgeted amount for the Franchise Fees revenue line, which are coming in ahead of budget. The budgeted amount for Franchise Fees as reported on the **Agenda Item 2.5** has been adjusted accordingly.

Transfer Stations: Supervisor Howard and Director Ward are scheduled to make a presentation to the Tolowa Dee-Ni' Tribal Council on January 30, to discuss potential sites for a Northern Transfer Station.

Collections Franchise: Recology Del Norte is also offering Holiday Tree Collection for trees six feet in length or shorter. These will be collected through January 31 for no

additional charge from households subscribed for trash collections, and they won't count as a bulky item.

Administration: Agenda Item 6.1 is for the election of Authority officers for 2019.

Compliance: Attached is the cover letter the Authority submitted with the 5 Year Review, including updated NDFE and letter from the Del Norte County Solid Waste Task Force.

On January 14th, Director Ward gave a presentation regarding the requirements of SB 1383 to the Board of Supervisors, and he is planning on making a similar presentation to the City Council on January 21st. Marshall Graham and Spencer Fine from CalRecycle attended the presentation to the Board of Supervisors. The purpose of these presentations is to alert the City and County that many of the requirements of SB 1383 will be implemented by City and County Departments in addition to programs administered by the Authority, and that timelines for planning and implementing these programs will require coordinated action in the coming year. Following these presentations, staff intend to work with County and City staff to plan our responses to these requirements.

In follow-up to direction from the Board to explore the hiring of a consultant to help with the planning and cost assessment of what will be required to comply with SB 1383, Director Ward reached out to Mary Pitto, who was Program Manager for the Rural Counties' Environmental Services Joint Powers Authority (ESJPA) for 15 years prior to her official retirement last year. Ms. Pitto now is a consultant to the ESJPA.

Ms. Pitto is the point person who has produced most of the analysis and comments from ESJPA on SB 1383 during the past three years, and she has been analyzing solid waste and recycling regulations in light of rural concerns for several decades. Because of her unique background and expertise Director Ward discussed with her with the possibility of a sole-source professional services agreement for this work. Having confirmed that she would not have a conflict of interest consulting with both ESJPA and the Authority, Ms. Pitto has confirmed that she could do this work presuming we can negotiate a contract acceptable to both parties.

At this point, both Director Ward and Ms. Pitto are assessing all the requirements detailed in the regulations related to SB 1383 so we have a better idea of what needs to be planned and what costs need to be estimated. One of the challenges of hiring a consultant for this work, is that obtaining cost estimates will require programmatic choices at City and County Departments for which the Authority has no oversight or responsibility, though whatever contacts between departments are established in this planning process should be Authority or other department employees. Another issue is that most consultants will still be learning the details of SB 1383, while Ms. Pitto has been uniquely engaged on these issues, crafting comments and responses from a rural perspective for several years.

Staff anticipate presenting a draft scope of services and/or professional services agreement between Mary Pitto and the Authority at a future meeting.

Outreach / Advocacy: Below is the text of a radio ad promoting recycling which will run on KCRE and KPOD this month.

“When it comes to recycling, we are doing a pretty good job in Del Norte County, but we can do better. Del Norte Solid Waste Management encourages everyone to recycle, and you can get YOUR cash back for your CRV containers. Since January 2018, Hambro Recycling been THE place to get cash for your bottles and cans in Del Norte County.

Rinse your containers, take off the caps, and don't crush your cans. If you see pilfering, please remind people that taking recyclables out of your neighbors and community bins is against the law. When you take your recyclables to Hambro if you desire, you can donate your refunded money to your favorite local charity or school. The Hambro Recycling redemption center is on Elk Valley Road and open every Wednesday through Saturday from nine to five. This message has been a service of the Del Norte Solid Waste Management Authority.”

Staff have also initiated discussions with Eco-Hero to plan for presentations in all public elementary and middle schools in Del Norte County during this school year, to be funded by a combination of oil and beverage container grant resources. Both Authority and Recology staff will have input regarding the content of these approximately 1 hour presentations, which will focus on beverage container and used oil recycling messages.

Finances: **Agenda Item 6.2** is the GASB 75 Actuarial Report for the fiscal year ending June 30, 2019. This report is required and necessary to complete our annual audit.

Agenda Item 6.3 is a letter of engagement from MacLeod Watts to provide OPEB Actuarial Valuation for fiscal year ending 2019, 2020, and 2021 for and estimated \$ 4,950. This is the same company that provides similar services for the County, and they have provided these services to the Authority for the past several years.

Personnel: During the past month, Bonnie Brinegar was hired as a refuse site attendant, but did not complete training. Robyn Campbell has been hired as a refuse site attendant and has begun training. Staff intend to start the internal recruitment process for the new position of Refuse Site Attendant / Office Technician in coming months following the completion of Robyn's training.



Del Norte Solid Waste Management Authority

1700 State Street, Crescent City, CA 95531

Phone (707) 465-1100 Fax (707) 465-1300

www.recycledelnorte.ca.gov

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Public Service Announcement

FOR MORE INFORMATION, CONTACT:

Kyra Seymour - Facilities and Program Coordinator 465-1100

e-mail: kyra@recycledelnorte.ca.gov

Del Norte Solid Waste Management Authority

Distribution: The Del Norte Triplicate FAX: 460-1948

KPOD - Community Events & PSA's FAX: 464-4303

KCRE / KFVR - Community Events & PSA's FAX: 464-4303

KHSU / KHSR - Community Events & PSA's FAX: 707-826-6082

KXGO - Community Events & PSA's FAX: 707-786-5100

Yurok Tribe FAX: 482-1377

Run Dates: 26 December 2019 – 31 January 2020

'TIS THE SEASON FOR TREECYCLING'

The Del Norte Solid Waste Management Authority and Hambro/WSG are once again sponsoring a Christmas tree recycling program. Christmas trees will be accepted at the Del Norte County Transfer Station at 1700 State Street until January 31, 2020. This offer is limited to one free holiday tree per Del Norte family. Lightly flocked trees are OK, but artificial trees, trees with decorations, tinsel or metal or plastic stands will not be accepted for free.

Tedd Ward, Director for the Del Norte Solid Waste Management Authority said "We are grateful to our contractors Hambro/WSG and Recology Del Norte for continuing this free treecycling service for our customers. Since 2006, Del Norte County residents have recycled over 45 tons of trees through this program. Recology customers can even have their tree collected at their curb." Recology Del Norte residential and multi-family customers can have a tree collected for free by calling 464-4181.

For more information, check the Authority's website at www.recycledelnorte.ca.gov, or call them at 465-1100.





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30 December 2019

Attention: Spencer Fine
Dept. of Resources Recycling & Recovery (CalRecycle)
Local Assistance & Market Development, MS-9
PO Box 4025
Sacramento, CA 95812-4025

Subject: Submittal of the Del Norte Solid Waste Management Authority's Five Year Review of the Regional Agency Integrated Waste Management Plan (RAIWMP), Revised Non-Disposal Facilities Element (NDFE), and Comment Letter from the Del Norte Solid Waste Task Force

Dear Spencer:

Please find enclosed the completed Five-Year Review of Del Norte's RAIWMP. When evaluating these documents at their meeting of 17 December 2019 prior to their submittal, the Board of Commissioners of the Del Norte Solid Waste Management Authority Board felt it appropriate to add and include this summary cover letter.

The primary conclusions of this Five-Year Review are:

1. The Authority has secured more than the required 15 years of disposal capacity.
2. Authority recycling and diversion programs have faltered in the last few years, resulting in daily per capita residential disposal exceeding targets. The calculated average in this report is 4.1 pounds disposed per person /day, exceeding the target of 4.0 pounds per person/day.
3. There have been significant changes to non-disposal facilities, and to the variety of materials recycled.

While recognizing and acknowledging that the Authority's programs did not meet the residential disposal target, several factors and program changes give reason to be optimistic that residential disposal might proportionally decrease in coming years. Several factors led to a relatively high proportion of material landfilled during the period under evaluation, *though each of these factors is now reduced compared to the evaluation period.* These factors included:

1. Starting in December 2016, the Authority took steps to improve the recyclability of the materials collected. These actions included the elimination of plastic bags, cartons, styrofoam, and hard plastics from the list of materials accepted for recycling by Recology Del Norte. Recology was also approved to discontinue recycling collections at residences after three contamination violations. There were also outreach efforts to reduce food-contaminated cardboard. These changes resulted in some confusion among some customers about what could be recycled and what could not.
2. In January 2017, Julindra Recycling stopped processing recyclables collected by Recology Del Norte, and stopped being a recycling dropoff for all commodities other than beverage containers and corrugated cardboard. The Authority authorized Recology Del Norte to dispose of portions of materials collected from the community drop-off bins due to high contamination levels while Recology staff scrambled to quickly develop processing capacity for the recyclables they were contractually obliged to collect. In June 2017, Recology purchased a processing facility in Samoa approximately 90 miles to the south of Crescent City in Humboldt County.
3. In September 2017, Julindra Recycling closed and Del Norte had no Buy-Back center. With the significant changes to the global commodities markets following China's change in policies Recology Del Norte's struggles with processing after Julindra closes its doors.
4. In October 2017, Recology Humboldt starts processing recyclables collected by Recology Del Norte. In February 2018, the Authority bans use of opaque plastic bags in recycling carts to reduce contamination (some customers would place overflow trash in black bags in recycling carts, as there is no charge based on the size of the residential recycling cart). In 2017 and 2018, Recology reported that approximately 1/3 of the materials collected for recycling were disposed as contaminants.
5. Between September and December 2017, Del Norte County did not have any Buy-back operation for beverage containers. In January 2018, Hambro Recycling opened a beverage container Buy-Back operation at the Del Norte County Fairgrounds. In April 2018, Hambro Recycling moved to a different location at 445 Elk Valley Road.
6. Starting July 2019, the 20 gallon trash cart was eliminated (to reduce contaminants from these customers) and Recology Del Norte's rates were increased by 6.12% to address the increases in processing costs associated with the shift from Julindra to Recology Humboldt as processor.
7. There is a failed subdivision north of the Lake Earl Coastal Lagoon called Pacific Shores, and this area has been a target for illegal dumping for many years. This area was the focus of a significant cleanup effort, clearing years of accumulated debris, which resulted in an uptick in the tonnage disposed during this period.

In addition, the Authority and its contractors and community partners have taken or planned future actions that support optimism that the proportion of trash may reduce in coming years:

1. The changes to cart selection options, elimination of opaque plastic bags, and expanded communication (yellow tags) and enforcement tools (potential cutoff for repeat contaminators) are reducing residential contamination. It is worth noting that outreach actions to reduce contamination in recyclables tend to increase disposal of contaminants (e.g. encouraging customers with recycling slogans such as "When in doubt, throw it out"), but are intended to also reduce the tonnage of recyclables disposed due to high levels of contamination.
2. Recology Del Norte has hired a Zero Waste Coordinator who will be focused on increasing outreach and promotion of how to recycle right.
3. The Del Norte Food Council has been awarded a Food Waste Recovery Grant Program with the intent to rescue, repurpose (if necessary), and redistribute 400,000 pounds of edible food in Del Norte County for human consumption through county food assistance organizations before April 2021. Authority staff will be working with the Del Norte Food Council to make these programs as sustainable as possible, hopefully leading to increased food recovery and diversion in the years that follow.
4. Authority staff are currently negotiating a possible extension with Recology Del Norte. One element to these negotiations is a rate restructuring to be implemented in coming years to reduce or eliminate financial incentives that inadvertently reward contamination of the recycling stream and to charge for all streams of materials collected.

Enclosed please find the Five Year Review completed by Authority staff, the revised Non-Disposal Facilities Element, and the adopted comment letter from the Del Norte Solid Waste Task Force.

If you have any questions or require further information, please call.

Sincerely,



Tedd Ward, M.S. – Director
Del Norte Solid Waste Management Authority



Department of
Resources Recycling and Recovery

Jared Blumenfeld
Secretary for
Environmental Protection
Scott Smithline
CalRecycle Director

December 2, 2019

Kyra Seymour
Facilities and Programs Coordinator & Clerk of the Authority Board
Del Norte Solid Waste Management Authority
1700 State St
Crescent City, CA 95531

RE: 2018 Electronic Annual Report (EAR) review complete; No further Information needed.

Dear Ms. Seymour

In accordance with the Integrated Waste Management Act (IWMA), also known as AB939, CalRecycle staff must review a jurisdiction's Electronic Annual Report (EAR) within 120 days. The intent of this review is to evaluate the implementation of Source Reduction and Recycling Element (SRRE) and Household Hazardous Waste Element (HHWE) programs.

This letter is to inform you that Del Norte Solid Waste Management Authority's EAR review is complete. At this time, there are no further questions but please note that I'll be conducting an upcoming site visit in 2020, that is annually required by SB1016, to verify program implementation.

Note that the CalRecycle staff-recommended per capita disposal rate will be posted at: www.calrecycle.ca.gov/LGCentral/DataTools/Reports/DivDispRtSum.htm. A jurisdiction's per capita disposal rate alone is not determinative of its effort to implement its SRRE and HHWE programs. Rather, program information submitted within the EAR and verified through LAMD staff site visits and other findings will be included in a scheduled Department review, every two or four years, to evaluate each jurisdiction's effort in meeting the state's disposal reduction requirements.

Should you have any questions about the EAR or the two- and four-year review processes, please contact me at (916) 341-6465 or by email at spencer.fine@calrecycle.ca.gov.

Respectfully,

Spencer Fine
Environmental Scientist

cc:
Tedd Ward, Director Del Norte Solid Waste Management Authority
Marshalle Graham, Senior Environmental Scientist (Supervisory) CalRecycle

Solid Waste
Balance Sheet
November 30, 2019

Unaudited

ASSETS

422 010 00000	Cash Solid Waste	1,136,490.46
422 010 00300	Imprest Cash	3,500.00
422 010 00500	I Bank Loan Deposit Held by County	198,177.17
422 010 01100	Accounts Receivable	4,226.44
422 010 03200	Land	493,000.00
422 010 03300	Transfer Station	3,266,990.64
422 010 03400	Equipment	158,443.55
422 010 03410	Buildings & Improvements	141,638.89
422 010 03440	Accum Depr Equipment	(158,444.00)
422 010 03450	Accum Depr Bldg & Improv	(223,435.00)
422 010 03460	Accum Depr Transfer Station	(1,082,227.00)
	Total Assets	<u><u>3,938,361.15</u></u>

LIABILITIES AND FUND EQUITY

422 010 05105	Sales Tax Payable	161.45
422 010 05210	Sublease Payable	2,513,212.50
422 010 05300	Compensated Absences Payable	57,426.74
422 010 05400	Deferred Revenue	3,391.57
422 010 05500	Post Closure Liability	2,046,994.00
422 010 05600	Net OPEB Obligation	423,573.00
422 010 07100	Fund Balance	(1,783,505.02)
422 010 09600	Investment in Capital Assets net of related debt	671,843.00
	Revenue	1,446,592.12
	Expenditure	(1,441,328.21)
	Total Liabilities and Fund Equity	<u><u>3,938,361.15</u></u>

RECEIVED
DEC 20 2019

DNSWMA

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of January 1, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A	18.90	0.00	0.00	0.00	0.00	18.90
A	51.06	21.84	0.00	0.00	0.00	72.90
A	321.15	66.26	3,211.53	0.00	0.00	3,598.94
B	19.99	0.00	0.00	0.00	0.00	19.99
B	164.57	0.00	0.00	0.00	0.00	164.57
B	383.28	0.00	0.00	0.00	0.00	383.28
B	204.56	169.19	0.00	0.00	0.00	373.75
C	58.82	0.00	0.00	0.00	0.00	58.82
C	321.44	0.00	0.00	0.00	0.00	321.44
C	0.00	0.00	0.01	0.00	0.00	0.01
C	329.45	350.16	66.34	0.00	0.00	745.95
C	29.22	0.00	0.00	0.00	0.00	29.22
C	0.00	24.61	0.00	0.00	0.00	24.61
C	838.57	1,116.19	0.00	0.00	0.00	1,954.76
C	53.83	61.83	0.00	0.00	0.00	115.66
C	541.69	0.00	0.00	0.00	0.00	541.69
C	15.38	58.44	0.00	0.00	0.00	73.82
C	134.53	0.00	0.00	0.00	0.00	134.53
C	26.62	55.47	0.00	0.00	0.00	82.09
C	0.00	16.92	0.00	0.00	0.00	16.92
D	29.48	0.00	0.00	0.00	0.00	29.48
D	16.00	0.00	0.00	0.00	0.00	16.00
D	15.97	91.73	0.00	0.00	0.00	107.70
D	259.98	0.00	0.00	0.00	0.00	259.98
D	590.13	0.00	0.00	0.00	0.00	590.13
D	58.44	0.00	0.00	117.97	1,561.89	1,738.30
E	801.70	0.00	0.00	0.00	0.00	801.70
E	24.92	0.00	0.00	0.00	0.00	24.92
E	0.00	31.06	0.00	0.00	0.00	31.06
F	74.97	0.00	0.00	0.00	0.00	74.97
F	0.00	18.46	0.00	0.00	0.00	18.46
G	384.82	0.00	0.00	0.00	0.00	384.82
G	100.45	21.15	0.00	0.00	0.00	121.60
G	119.96	0.00	0.00	0.00	0.00	119.96
G	157.28	139.38	86.34	0.00	0.00	383.00
G	167.60	0.00	0.00	0.00	0.00	167.60
H	37.69	38.12	0.00	0.00	0.00	75.81
H	0.91	18.13	0.00	181.28	0.00	200.32
H	367.58	0.00	0.00	0.00	0.00	367.58
H	96.84	67.53	0.00	0.00	0.00	164.37
H	226.08	0.00	0.00	0.00	0.00	226.08
I	129.51	89.51	0.00	0.00	0.00	219.02
J	465.09	0.00	0.00	0.00	0.00	465.09

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of January 1, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
K	158.82	0.00	0.00	0.00	0.00	158.82
K	482.15	0.00	0.00	0.00	0.00	482.15
L	32.30	9.23	0.00	0.00	0.00	41.53
L	207.37	0.00	0.00	0.00	0.00	207.37
L	83.42	0.00	0.00	0.00	0.00	83.42
M	98.43	0.00	0.00	0.00	0.00	98.43
M	23.07	0.00	0.00	0.00	0.00	23.07
M	16.00	0.00	0.00	0.00	0.00	16.00
M	44.60	0.00	0.00	0.00	0.00	44.60
N	229.10	0.00	0.00	0.00	0.00	229.10
N	87.72	16.90	0.00	0.00	0.00	104.62
N	184.55	0.00	0.00	0.00	0.00	184.55
N	230.71	0.00	0.00	0.00	0.00	230.71
P	56.29	0.00	562.90	0.00	0.00	619.19
P	0.00	80.83	0.00	0.00	0.00	80.83
P	710.56	0.00	0.00	0.00	0.00	710.56
P	163.03	0.00	0.00	0.00	0.00	163.03
P	32.34	0.00	0.00	0.00	0.00	32.34
P	24.61	9.23	0.00	0.00	0.00	33.84
P	164.57	0.00	0.00	0.00	0.00	164.57
P	82.14	0.00	0.00	0.00	0.00	82.14
P*****COLLECTIONS*****	0.00	0.00	0.00	35.82	646.34	682.16
R	156.88	0.00	0.00	0.00	0.00	156.88
R	117,906.13	0.00	0.00	0.00	0.00	117,906.13
R	13,735.90	0.00	0.00	0.00	0.00	13,735.90
R	0.00	139.00	0.00	0.00	0.00	139.00
R	7,528.66	10,778.28	0.00	0.00	0.00	18,306.94
R	1,615.72	0.00	0.00	0.00	0.00	1,615.72
R*COLLECTIONS*	0.00	0.00	0.00	0.00	1,503.53	1,503.53
R	275.39	173.79	216.20	0.00	0.00	665.38
R	736.70	0.00	0.00	0.00	0.00	736.70
R	164.48	0.00	0.00	0.00	0.00	164.48
R	258.87	0.00	0.00	0.00	0.00	258.87
R	38.45	0.00	0.00	0.00	0.00	38.45
R	113.81	0.00	0.00	0.00	0.00	113.81
R	16.00	0.00	0.00	0.00	0.00	16.00
S	3,159.06	0.00	0.00	0.00	0.00	3,159.06
S	56.91	0.00	0.00	0.00	0.00	56.91
S	11.56	0.00	0.00	0.00	0.00	11.56
S	110.86	0.00	0.00	0.00	0.00	110.86
S	6,162.78	0.00	0.00	0.00	0.00	6,162.78
S	86.13	0.00	0.00	0.00	0.00	86.13
T	320.82	0.00	0.00	0.00	0.00	320.82

Del Norte Solid Waste Management Authority
A/R Aging Summary
As of January 1, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
T	184.56	0.00	0.00	0.00	0.00	184.56
T	321.52	0.00	0.00	0.00	0.00	321.52
T	280.31	0.00	0.00	0.00	0.00	280.31
V	478.32	0.00	0.00	0.00	0.00	478.32
W	8.00	0.00	0.00	0.00	0.00	8.00
Y	37.50	0.00	0.00	0.00	0.00	37.50
Y	56.35	721.05	0.00	0.00	0.00	777.40
Y*****HOLD*****	1.02	1.22	1.91	4.12	162.31	170.58
TOTAL	164,572.93	14,385.51	4,145.23	339.19	3,874.07	187,316.93

CLAIMS APPROVED BY THE DIRECTOR

Del Norte Solid Waste Management Authority

Claims for December 2019

Date Paid	Paid to:	Budget	Amt. Paid	Description	Claim #
12/3/2019	U S Bank Corp P S	20239-001	\$ 13.39	ORD 615807 4.01 pH Buffer Solution Pt., 1	8597
	U S Bank Corp P S	20239-001	\$ 17.74	ORD 615807 Cndctvty Clbrtn Solution Pt., 1	
	U S Bank Corp P S	20239-001	\$ 13.39	ORD 615807 7.00 pH Buffer Solution Pt., 1	
	U S Bank Corp P S	20285-091	\$ 1,585.76	INV 4874419-00 MAT403, 20	
	U S Bank Corp P S	20110	\$ 72.51	ORD FS3926307-SO Hvy Duty Rain Jacket Lg, 1	
	U S Bank Corp P S	20110	\$ 14.01	ORD FS3926307-SO SV6G Class 2 Safety Vest Sm, 1	
12/3/2019	Efficiency Delivery	20280	\$ 30.00	INV 499463 Delivery to North Coast Labs 11/25/19	8598
	Efficiency Delivery	20280	\$ 30.00	INV 499462 Delivery to North Coast Labs 10/29/19	
12/4/2019	Crescent Hay & Feed	20140	\$ 9.68	REC 250094 Straw for Conex	8599
12/4/2019	G.H. Outreach	20285	\$ 180.00	INV 063933 Nov 2019 Recycling Services	8600
12/4/2019	North Coast Laboratories, Ltd.	20232	\$ 5.00	INV 149496 ELAP Fee, 1	8601
	North Coast Laboratories, Ltd.	20232	\$ 30.00	INV 149496 Turbidity, 1	
	North Coast Laboratories, Ltd.	20232	\$ 40.00	INV 149496 Settleable Solids, 1	
	North Coast Laboratories, Ltd.	20232	\$ 35.00	INV 149496 Nitrate and/or Nitrite, 1	
	North Coast Laboratories, Ltd.	20232	\$ 70.00	INV 149496 Geotracker Reporting, 1	
	North Coast Laboratories, Ltd.	20232	\$ 100.00	INV 149496 EPA 8260B, 1	
	North Coast Laboratories, Ltd.	20232	\$ 210.00	INV 149496 EPA 1664 - Oil and Grease, 1	
	North Coast Laboratories, Ltd.	20232	\$ 225.00	INV 149496 DNSWA Groundwater Dissolved Metals, 1	
	North Coast Laboratories, Ltd.	20232	\$ 50.00	INV 149496 Chemical Oxygen Demand, 1	
12/5/2019	Country Media, Inc.	20240-064	\$ 160.70	INV 397071 Oil Recycling Ad 11/02/19, 1	8603
12/6/2019	Recology Del Norte	20238	\$ 627.03	INV 4116 Klamath Beach Rd 11/19 Bin Pulls	8604
	Recology Del Norte	20238	\$ 209.01	INV 4115 Old Gasquet Toll Rd 11/19 Bin Pulls	
12/6/2019	Curry Transfer Roto-Rooter	20140	\$ 106.42	INV 66033001 GTS Porta Potty Nov 2019	8605
	Curry Transfer Roto-Rooter	20140	\$ 173.07	INV 66033002 KTS Porta Potty Nov 2019	
12/6/2019	USDA Forest Service	20251	\$ 708.89	BILL BF051051AA018 Land Use Rental Fee	8606
12/11/2019	DNC Auditor	20121	\$ 119.97	Office Telephone Service 11/19-12/18/19	Interdepartmental
12/11/2019	DNC Auditor	20237	\$ 3,006.40	Debit/Credit Mo. Nov 2019	Interdepartmental
12/11/2019	Hambro/Waste Solutions Group	20239	\$ 169,776.85	INV 2019-11 Materials Management Nov 2019	8607
12/11/2019	DNC Auditor	20297	\$ 102.46	C. Renner Petroleum fuel charges 11/01-15/19	Interdepartmental
12/11/2019	DNC Auditor	20297	\$ 60.18	C. Renner Petroleum fuel charges 11/16-30/19	Interdepartmental
12/16/2019	Hi-Tech Security	20236	\$ 72.00	INV 19-12158 Comm Security Monitoring Jan-Mar 2020	8608
12/16/2019	North Coast Laboratories, Ltd.	20232	\$ 150.00	INV 150128 Chemical Oxygen Demand, 3	8609
	North Coast Laboratories, Ltd.	20232	\$ 255.00	INV 150128 EPA 8260B, 3	
	North Coast Laboratories, Ltd.	20232	\$ 85.00	INV 150128 Hexane Extractable Oil and Grease, 1	
	North Coast Laboratories, Ltd.	20232	\$ 180.00	INV 150128 ICAP Metals, 3	
	North Coast Laboratories, Ltd.	20232	\$ 330.00	INV 150128 ICP-MS Metals, 3	
	North Coast Laboratories, Ltd.	20232	\$ 120.00	INV 150128 Mercury, 3	
	North Coast Laboratories, Ltd.	20232	\$ 45.00	INV 150128 Metals Filtration, 3	
	North Coast Laboratories, Ltd.	20232	\$ 120.00	INV 150128 Settleable Solids, 3	
	North Coast Laboratories, Ltd.	20232	\$ 90.00	INV 150128 Turbidity, 3	
	North Coast Laboratories, Ltd.	20232	\$ 5.00	INV 150128 ELAP Fee, 1	
	North Coast Laboratories, Ltd.	20232	\$ 100.00	INV 150128 Geotracker Reporting, 1	
12/17/2019	Butcher, Andrew	20231	\$ 750.00	INV 000008-R-0005 IT Services Jan 2020	8610
12/17/2019	Black Rice & Luna LLP	20234	\$ 348.50	INV 328 Legal Services Nov 2019	8611
	Black Rice & Luna LLP	20234	\$ 266.50	INV 304 Legal Services Oct 2019	
12/18/2019	Ward, Tedd	20290	\$ 581.10	Travel Claim ESJPA Meeting 12/11-13/19	Interdepartmental
12/18/2019	Canon Financial Services, Inc.	20221	\$ 85.61	INV 20892098 Printing Charges Nov 2019	8612
	Canon Financial Services, Inc.	20250	\$ 142.02	INV 20892098 Contract Rental Charges Dec 2019	
12/18/2019	DNC Information Technology	20230	\$ 29.14	INV 142 Labor Board Meeting 12/17/19	Interdepartmental
12/18/2019	Quill	20140	\$ 44.83	INV 3367356 Hand Warming Pak 6990 40Ct, 1	8613
	Quill	20224	\$ 33.87	INV 3328875 Roll Add NCR 2.25 Pk, 1	

	Quill	20224	\$ 7.97	INV 3360209 Bic-Mechanical Pencil .5mm 12, 1	
	Quill	20140	\$ 11.45	INV 3360209 SE Glass Cleaner 1 Gal, 1	
	Quill	20140	\$ 13.94	INV 3360209 Physicianscare Acetaminophen Bx, 1	
	Quill	20140	\$ 4.46	INV 3360209 Purell Natural Hd Sntzr 8oz, 1	
	Quill	20140	\$ 9.95	INV 3360209 Ambitex Nitrile Glvs M, 100/Bx, 1	
	Quill	20224	\$ 30.87	INV 3360209 Quill Colored Copy Paper-Ltr Grn, 2 Rm	
	Quill	20224	\$ 6.97	INV 3360209 Fastener Round Head 1 1/2 Bs, 1 Bx	
	Quill	20224	\$ 29.89	INV 3360209 Calc Spool Value 6Pk Blk/Red, 2	
	Quill	20224	\$ 10.45	INV 3360209 Expo Chisel Lo Starter Set, 1	
12/23/2019	Quill	20224	\$ 9.99	INV 3360354 2020 Quill Brand Yearly Wall C, 1	8614
	Quill	20224	\$ 29.00	INV 3355081 2020 Quill Brand Quarterly Blu, 1	
	Quill	20224	\$ 19.88	INV 3360354 Paper Bond Copy, 1 Rm	
12/23/2019	Recology Del Norte	20288	\$ 290.17	BILL 05711270 900 Tenth St - City Yard	8615
	Recology Del Norte	20283	\$ 525.88	BILL 05711262 500 Cooper Ave - County Yard	
	Recology Del Norte	20288	\$ 687.07	BILL 05711247 1001 Front St - Cultural Cntr	
12/23/2019	United States Cellular	20121	\$ 102.15	INV 0345119465 12/04/19-01/03/20 Cell Service	8616
12/26/2019	Crescent Ace Hardware	20275	\$ 15.04	INV 801365 Adjustable Wrench 10", 1	8617
12/30/2019	Efficiency Delivery	20280	\$ 30.00	INV 437421 Delivery to North Coast Labs 12/26/19	8618
	Efficiency Delivery	20280	\$ 30.00	INV 499464 Delivery to North Coast Labs 12/03/19	
12/31/2019	U S Bank Corp P S	20290	\$ 30.00	TRAN 9890 Ace Parking Sacramento 12/12/19	8619
	U S Bank Corp P S	20224	\$ 13.91	TR 09726 Table Lamp	
	U S Bank Corp P S	20224	\$ 10.69	TR 09726 Lamp Shade	
	U S Bank Corp P S	20224	\$ 5.63	TR 09726 GV Edison 2 Lightbulb	
	U S Bank Corp P S	20224	\$ 4.71	TR 09726 3.4G Wastebasket	
	U S Bank Corp P S	20285-091	\$ 1,428.96	SAL 6818 1.5HP Lincoln Transfer/Filtration System	
	U S Bank Corp P S	20285-071	\$ 627.29	SAL 6818 1.5HP Lincoln Transfer/Filtration System	
	U S Bank Corp P S	20171	\$ 90.22	INV 6305753 Oil Change and Service	
	U S Bank Corp P S	20171	\$ 28.98	TR 05511 Seat Cover	
	U S Bank Corp P S	20171	\$ 13.48	TR 05511 Wiper Blade	
	U S Bank Corp P S	20171	\$ 13.48	TR 05511 Wiper Blade	
	U S Bank Corp P S	20290-071	\$ 18.40	CON 073030 Convenience Fee 2020 Used Oil Training	
	U S Bank Corp P S	20290-071	\$ 800.00	CON 073030 Conference Fees 2020 Used Oil Training	
12/31/2019	Mission Linen Supply	20140	\$ 31.09	INV 511523289 Linen Service 12/31/19	8620
	Mission Linen Supply	20140	\$ 30.86	INV 511427854 Linen Service 12/17/19	
	Mission Linen Supply	20140	\$ 30.86	INV 511321385 Linen Service 12/03/19	
12/31/2019	DNC Auditor	20155	\$ 616.00	P, L & MM Ins. 19/20 2nd Qtr	Interdepartmental
12/31/2019	DNC Auditor	20297	\$ 68.58	C. Renner Petroleum fuel charges 12/01-15/19	Interdepartmental
12/31/2019	DNC Information Technology	20223	\$ 66.05	Postage, Nov 2019	Interdepartmental
12/31/2019	DNC Information Technology	20223	\$ 55.91	Postage, Dec 2019	Interdepartmental
12/31/2019	DNC Auditor	70530-199	\$ 7,560.00	Interfund Cost Plan, Nov 2019	Interdepartmental
12/31/2019	DNC Auditor	70530-199	\$ 7,560.00	Interfund Cost Plan, Dec 2019	Interdepartmental
	TOTAL		\$ 202,586.26		

DNSWMA			
GRAND TOTALS			
December 2019			
	Amount to 422-421 91003	Amount to 422-421 91004	TOTAL AMOUNT
	66.53%	33.47%	
DNCTS Cash Total	24,789.70	12,471.24	37,260.94
DNCTS Charge Total	112,380.03	56,536.29	168,916.32
DNCTS Credit/Debit	25,353.81	12,755.03	38,108.84
DNCTS Adjustment	-1,555.15	1,555.15	0.00
DNCTS Totals	160,968.39	83,317.71	244,286.10
Klamath Cash Total		3,504.46	3,504.46
Klamath Charge Total		37.50	37.50
Klamath Adjustment			
Klamath Totals		3,541.96	3,541.96
Gasquet Cash Total		1,123.13	1,123.13
Gasquet Charge Total		100.45	100.45
Gasquet Adjustment			
Gasquet Totals		1,223.58	1,223.58
GRAND TOTALS	160,968.39	88,083.25	249,051.64

DAILY TICKET REPORT						
DNSWMA TRANSFER STATION						
MONTH: December 2019						
			VOIDED	TICKET		
Date	BEGIN	END	TICKETS	COUNT		
1	1117185	1117349		165		
2	1117350	1117586		237		
3	1117587	1117775		189		
4	1117776	1117991		216		
5	1117992	1118221		230		
6	1118222	1118365		144		
7	1118366	1118453		88		
8	1118454	1118629		176		
9	1118630	1118844		215		
10	1118845	1118972		128		
11	1118973	1119073		101		
12	1119074	1119168		95		
13	1119169	1119259		91		
14	1119260	1119412		153		
15	1119413	1119593		181		
16	1119594	1119832		239		
17	1119833	1120008		176		
18	1120009	1120158		150		
19	1120159	1120257		99		
20	1120258	1120392		135		
21	1120393	1120471		79		
22	1120472	1120583		112		
23	1120584	1120803	1	219		High
24	1120804	1120934		131		297
25	CLOSED					
26	1120935	1121190		256		Low
27	1121191	1121454	1	263		79
28	1121455	1121751		297		
29	1121752	1121867		116		Daily Ave.
30	1121868	1122104		237		171
31	1122105	1122322	1	217		
TOTAL			3	5135		

MONTHLY SPLIT SHEET
DNSWMA TRANSFER STATION
MONTH: DECEMBER 2019

Date	Cash	Checks	Cash/Check Total	Visa	Master	Discover	AmExp	Credit Card Total	Charges	Grand Total	66.53% 91003	33.47% 91004	20286	Total
1	\$ 1,246.33	\$ 25.54	\$ 1,271.87	\$ 1,183.88	\$ 77.99	\$ 8.00	\$ 11.83	\$ 1,281.70	\$ 53.82	\$ 2,607.39	\$ 846.18	\$ 425.69	(\$0.10)	\$ 1,271.77
2	\$ 1,613.23	\$ 27.69	\$ 1,640.92	\$ 820.25	\$ 90.74	\$ 30.76	\$ 21.91	\$ 963.66	\$ 8,212.02	\$ 10,816.60	\$ 1,091.70	\$ 549.22	\$2.89	\$ 1,643.81
3	\$ 961.34	\$ 63.25	\$ 1,024.59	\$ 1,074.48	\$ 113.87			\$ 1,188.35	\$ 9,730.74	\$ 11,943.68	\$ 681.66	\$ 342.93	(\$0.57)	\$ 1,024.02
4	\$ 1,569.12	\$ 82.75	\$ 1,651.87	\$ 1,335.61	\$ 133.85			\$ 1,469.46	\$ 6,070.16	\$ 9,191.49	\$ 1,098.99	\$ 562.88	\$0.12	\$ 1,651.99
5	\$ 1,454.14	\$ 98.53	\$ 1,552.67	\$ 1,819.57	\$ 27.76			\$ 1,847.33	\$ 7,038.61	\$ 10,438.61	\$ 1,032.99	\$ 519.68	\$0.04	\$ 1,552.71
6	\$ 1,225.90	\$ 49.88	\$ 1,275.78	\$ 930.20	\$ 8.00			\$ 938.20	\$ 6,771.94	\$ 8,985.92	\$ 848.78	\$ 427.00	\$0.25	\$ 1,276.03
7	\$ 488.31	\$ 50.75	\$ 539.06	\$ 893.61	\$ 195.32			\$ 1,088.93	\$ 164.00	\$ 1,791.99	\$ 358.64	\$ 180.42	(\$0.04)	\$ 539.02
8	\$ 1,233.98	\$ 164.56	\$ 1,398.54	\$ 1,254.03	\$ 206.26			\$ 1,460.29	\$ 974.18	\$ 3,833.01	\$ 930.45	\$ 468.09	\$0.02	\$ 1,398.56
9	\$ 1,744.62	\$ 39.07	\$ 1,783.69	\$ 1,357.05	\$ 67.98	\$ 33.84	\$ 610.59	\$ 2,069.46	\$ 9,312.61	\$ 13,165.76	\$ 1,186.69	\$ 597.00	\$1.80	\$ 1,785.49
10	\$ 493.24	\$ 152.26	\$ 645.50	\$ 677.48	\$ 24.61		\$ 246.08	\$ 948.17	\$ 9,967.06	\$ 11,560.73	\$ 429.45	\$ 216.05	\$0.11	\$ 645.61
11	\$ 889.99	\$ 29.22	\$ 919.21	\$ 611.31	\$ 198.59	\$ 26.15	\$ 202.45	\$ 1,038.50	\$ 5,329.91	\$ 7,287.62	\$ 611.55	\$ 307.66		\$ 919.21
12	\$ 513.42	\$ 8.00	\$ 521.42	\$ 618.74	\$ 283.34		\$ 95.36	\$ 997.44	\$ 7,960.93	\$ 9,479.79	\$ 346.90	\$ 174.52		\$ 521.42
13	\$ 499.48		\$ 499.48	\$ 417.42	\$ 33.23	\$ 8.00	\$ 107.66	\$ 566.31	\$ 5,152.31	\$ 6,218.10	\$ 332.30	\$ 167.18	(\$0.01)	\$ 499.47
14	\$ 1,034.40	\$ 84.90	\$ 1,119.30	\$ 1,238.38	\$ 66.44			\$ 1,304.82	\$ 126.49	\$ 2,550.61	\$ 744.67	\$ 374.63	\$1.06	\$ 1,120.36
15	\$ 1,310.16	\$ 63.37	\$ 1,373.53	\$ 1,194.83	\$ 213.78			\$ 1,408.61	\$ 266.95	\$ 3,049.09	\$ 913.81	\$ 459.72	\$0.66	\$ 1,374.19
16	\$ 1,623.74	\$ 216.26	\$ 1,840.00	\$ 1,211.70	\$ 252.55			\$ 1,464.25	\$ 9,380.68	\$ 12,684.93	\$ 1,224.15	\$ 615.85	\$0.03	\$ 1,840.03
17	\$ 1,102.50	\$ 376.90	\$ 1,479.40	\$ 1,207.05	\$ 47.68	\$ 42.92	\$ 8.00	\$ 1,305.65	\$ 10,460.80	\$ 13,245.85	\$ 984.24	\$ 495.16	(\$0.05)	\$ 1,479.35
18	\$ 970.68	\$ 37.22	\$ 1,007.90	\$ 928.37	\$ 229.49	\$ 29.22		\$ 1,187.08	\$ 6,093.14	\$ 8,288.12	\$ 670.56	\$ 337.34	\$0.10	\$ 1,008.00
19	\$ 546.09	\$ 64.59	\$ 610.68	\$ 914.82	\$ 50.64			\$ 965.46	\$ 6,014.89	\$ 7,591.03	\$ 406.29	\$ 204.39		\$ 610.68
20	\$ 814.41	\$ 202.24	\$ 1,016.65	\$ 749.57	\$ 47.99	\$ 9.23		\$ 806.79	\$ 6,310.88	\$ 8,134.32	\$ 676.38	\$ 340.27	(\$10.41)	\$ 1,006.24
21	\$ 714.29	\$ 16.92	\$ 731.21	\$ 685.46	\$ 67.67			\$ 753.13	\$ 210.70	\$ 1,695.04	\$ 486.47	\$ 244.74	(\$5.86)	\$ 725.35
22	\$ 751.87	\$ 27.99	\$ 779.86	\$ 942.17				\$ 942.17	\$ 1,604.13	\$ 3,326.16	\$ 518.84	\$ 261.02	\$1.63	\$ 781.49
23	\$ 1,635.45	\$ 158.14	\$ 1,793.59	\$ 1,510.04	\$ 8.00			\$ 1,518.04	\$ 7,878.81	\$ 10,990.44	\$ 1,193.28	\$ 600.31	(\$0.96)	\$ 1,792.63
24	\$ 998.56	\$ 74.18	\$ 1,072.74	\$ 622.37	\$ 51.06			\$ 673.43	\$ 9,704.77	\$ 11,450.94	\$ 713.69	\$ 359.05		\$ 1,072.74
25	CLOSED		\$ -					\$ -		\$ -	\$ -	\$ -		\$ -
26	\$ 1,488.12	\$ 95.98	\$ 1,584.10	\$ 1,840.46	\$ 54.14	\$ 38.45	\$ 12.30	\$ 1,945.35	\$ 4,902.72	\$ 8,432.17	\$ 1,053.90	\$ 530.20	(\$1.16)	\$ 1,582.94
27	\$ 1,725.09	\$ 117.83	\$ 1,842.92	\$ 1,483.69	\$ 152.89			\$ 1,636.58	\$ 5,437.16	\$ 8,916.66	\$ 1,226.09	\$ 616.83	(\$1.10)	\$ 1,841.82
28	\$ 2,253.11	\$ 20.32	\$ 2,273.43	\$ 1,774.65	\$ 88.28	\$ 44.91	\$ 8.00	\$ 1,915.84	\$ 6,221.71	\$ 10,410.98	\$ 1,512.51	\$ 760.92	\$1.16	\$ 2,274.59
29	\$ 782.76		\$ 782.76	\$ 878.05	\$ 193.79			\$ 1,071.84	\$ 40.30	\$ 1,894.90	\$ 520.77	\$ 261.99	\$0.24	\$ 783.00
30	\$ 1,320.74	\$ 264.85	\$ 1,585.59	\$ 1,792.84	\$ 102.77	\$ 44.92		\$ 1,940.53	\$ 8,847.59	\$ 12,373.71	\$ 1,054.89	\$ 530.70	\$1.66	\$ 1,587.25
31	\$ 1,530.68	\$ 112.00	\$ 1,642.68	\$ 1,309.01	\$ 46.45	\$ 39.99	\$ 16.02	\$ 1,411.47	\$ 8,876.31	\$ 11,930.46	\$ 1,092.88	\$ 549.80	(\$10.87)	\$ 1,631.81
TOTALS	\$34,535.75	\$2,725.19	\$37,260.94	\$33,277.09	\$3,135.16	\$356.39	\$1,340.20	\$38,108.84	\$168,916.32	\$244,286.10	\$24,789.70	\$12,471.24	(\$19.36)	\$37,241.58

\$10.77 VISA not swiped

AUTHORITY REVENUE REPORT December 2019

2018/19			2019/2020		
Authority Service Fees			Budget/Month Adjusted Annual Budget		
			\$ 86,123.74 \$ 1,033,484.84		
2018/19		Comparison FY18/19	2019/2020		Over Budget / Month
			Actual / Month		
July	\$ 113,416.74	\$ 2,927.28	July	\$ 116,344.02	\$ 30,220.28
August	\$ 115,106.61	\$ 1,398.82	August	\$ 116,505.43	\$ 30,381.69
September	\$ 106,561.83	\$ (9,578.41)	September	\$ 96,983.42	\$ 10,859.68
October	\$ 116,356.03	\$ (3,894.30)	October	\$ 112,461.73	\$ 26,337.99
November	\$ 98,098.36	\$ (5,167.25)	November	\$ 92,931.11	\$ 6,807.37
December	\$ 89,040.99	\$ (957.74)	December	\$ 88,083.25	\$ 1,959.51
January	\$ 98,331.77	\$ -	January		\$ -
February	\$ 77,577.14	\$ -	February		\$ -
March	\$ 101,658.28	\$ -	March		\$ -
April	\$ 99,121.74	\$ -	April		\$ -
May	\$ 106,034.46	\$ -	May		\$ -
June	\$ 114,801.94	\$ -	June		\$ -
Total	\$ 1,236,105.89	\$ (15,271.60)	Total	\$ 623,308.96	\$ 106,566.54

Over last year

Exceeding Budget

AUTHORITY REVENUE REPORT December 2019

2018 / 2019			2019 / 2020		
Franchise Fee Actual Annual			Budget/Month Budget/Year		
			\$ 28,492.50 \$ 341,910.00		
2018 / 2019		Comparison FY 18/19	2019 / 2020		Over Budget
			Actual / Month		
July	\$ 24,992.00	\$ 4,200.00	July	\$ 29,192.00	\$ 699.50
August	\$ 26,314.00	\$ 4,807.00	August	\$ 31,121.00	\$ 2,628.50
September	\$ 30,671.00	\$ 991.00	September	\$ 31,662.00	\$ 3,169.50
October	\$ 28,701.00	\$ 727.00	October	\$ 29,428.00	\$ 935.50
November	\$ 27,995.00	\$ 2,380.00	November	\$ 30,375.00	\$ 1,882.50
December	\$ 27,122.00	\$ 3,526.00	December	\$ 30,648.00	\$ 2,155.50
January	\$ 25,732.00	\$ -	January		\$ -
February	\$ 28,141.00	\$ -	February		\$ -
March	\$ 27,399.00	\$ -	March		\$ -
April	\$ 25,974.00	\$ -	April		\$ -
May	\$ 27,119.00	\$ -	May		\$ -
June	\$ 26,832.00	\$ -	June		\$ -
Total	\$ 326,992.00	\$ 16,631.00	Total	\$ 182,426.00	\$ 11,471.00

Over last year

Exceeding Budget

Above/(Below) Budget to date \$ 118,037.54



Del Norte Solid Waste Management Authority

1700 State Street, Crescent City, CA 95531

Phone (707) 465-1100 Fax (707) 465-1300

www.recycledelnorte.ca.gov

The Authority's mission is the management of Del Norte County solid waste and recyclable material in an environmentally sound, cost effective, efficient and safe manner while ensuring 100% regulatory compliance with law.

Staff Report

Date: 15 January 2020
To: Commissioners of the Del Norte Solid Waste Management Authority
From: Tedd Ward, M.S. – Director
Del Norte Solid Waste Management Authority
File Number: 012104 – Authority Officers
Topic: Elections of Authority Officers

Summary / Recommendation: That the Board nominate and elect Authority officers of Vice-Chair, Secretary, and Treasurer / Controller to serve during calendar year 2020.

Background: Under Section 2 of the Authority's By-laws, the Authority Board of Commissioners is to elect officers annually to serve one-year terms. Authority officers include the following:

Chair: Presides at all meetings of the Governing Board and shall sign all contracts and other instruments for and on behalf of the Authority.

Vice-Chair: Performs all duties of the Chair in the absence or incapacity of the Chair. Traditionally, the Chair and Vice-Chair have been from different member agencies.

Secretary: The Commissioner who serves as Secretary signs all minutes and other documents reporting and acknowledging specific votes of the Authority Commissioners, including Resolutions and Ordinances. Other clerking functions of the Authority Secretary are being fulfilled by Authority staff.

Treasurer / Controller: This non-voting officer is elected by the Authority Board of Commissioners shall be a Certified Public Accountant, shall perform all duties specified in Government Code 6505.5 as well as cause a bi-annual audit of Authority funds according to legal requirements. On 16 January 2018, the Authority Board approved an agreement with Richard D. Taylor, who has served as the Authority's Treasurer / Controller since August 1993. Either the Authority Board or Mr. Taylor can

terminate this agreement with 30 days' notice. Should the Authority Board opt to appoint a different Treasurer / Controller, the Board should also provide direction to staff regarding how to transition from the existing contract to a new contract for these services.

Analysis: Under section 2.2 of the Authority By-laws, the Chair and Vice-Chair "... shall be elected by the Governing Board from the Authority Commissioners appointed by the Charter Members..." meaning that the Chair and Vice Chair must also be members of the City Council or Board of Supervisors. Staff work with the Chair and Vice-Chair to set the agenda for each Authority meeting, and staff would like to continue working with an appropriately elected chair to set the agenda for upcoming Authority meetings.

As the Authority's member agencies include the County of Del Norte and the City of Crescent City, the Chair and Vice-Chair generally include one City Councilperson and one County Supervisor. Typically, the Vice-Chair has often been elected as Chair the following year. In this way, the Chair of the Authority Board generally has alternated between City and County representatives. This tradition is not binding, however, and has not always been followed.

This is also an appropriate time to express appreciation for the Officers of the Del Norte Solid Waste Management who served in 2019:

Chair:	Lori Cowan
Vice-Chair:	Jason Greenough
Secretary:	Blake Inscore
Treasurer / Controller:	Richard D. Taylor

MacLeod Watts

January 3, 2020

Tedd Ward
Director
Del Norte Solid Waste Management Authority
1700 State Street
Crescent Authority, CA 95531

Re: GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2019

Dear Mr. Ward:

We are pleased to enclose our actuarial report providing information for the accounting of other post-employment benefit (OPEB) liabilities of the Del Norte Solid Waste Management Authority (the Authority). The report's text describes our analysis and assumptions in detail.

The primary purpose of this report is to provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the Authority's financial statements for the fiscal year ending June 30, 2019. The information included in this report reflects the assumption that the Authority will continue contributing 100% or more of the Actuarially Determined Contributions each year.

The results presented are based on the results of an actuarial valuation prepared as of June 30, 2017 and on the employee data, details on plan benefits and retiree benefit payments reported to us by the Authority for that valuation. As with any analysis, the soundness of the report is dependent on the inputs. Please review our summary of the employee data and employer contributions to be sure it matches your records.

We appreciate the opportunity to work on this analysis. Thank you for your help in providing information and assistance to enable us to prepare this report. Please let us know if we can be of further assistance.

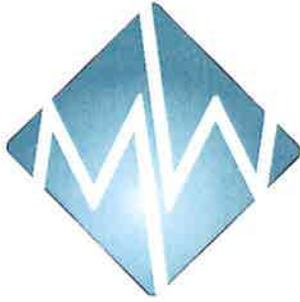
Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal and Consulting Actuary

Enclosure

6.2



Del Norte Solid Waste Management Authority

GASB 75 Actuarial Report
Measured as of June 30, 2018
For Fiscal Year End June 30, 2019 Financial Reporting

Submitted January 2020

MacLeod Watts

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A. Executive Summary

This report presents the actuarial information for financial reporting of the Del Norte Solid Waste Management Authority (Authority) other post-employment benefit (OPEB) program. The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2019.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary discuss the results and present various exhibits appropriate for disclosures under GASB 75.

An updated actuarial valuation should be prepared as of June 30, 2019, with the results first applied to develop the information for the Authority's fiscal year end 2020 financial reporting.

OPEB Obligations of the Authority

The Authority provides continuation of medical and dental coverage to its retiring employees. In this program, the Authority pays all retiree medical and dental claims minus the portion of premiums paid by qualifying, enrolled retirees. These benefits are described in Section 2A.

The Patient Protection and Affordable Care Act (ACA) includes a 40% excise tax on high-cost employer-sponsored health coverage. Any portion of such future excise tax paid by the employer is also a form of explicit subsidy. See Supporting Information Section 2B and Section 3 for further description and assumptions about this potential excise tax.

OPEB Funding Policy

The Authority's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The Authority made partial prefunding contributions to its OPEB trust for many years; in the current year, it accelerated the contribution level substantially and future contributions are anticipated to exceed 100% of the Actuarially Determined Contributions each year. With the Authority's approval, the discount rate used in this analysis is 7.0% as of June 30, 2016 and as of June 30, 2017, the long term expected return on trust assets.



Executive Summary

(Continued)

Actuarial Assumptions

The actuarial “demographic” assumptions (i.e. rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering Authority employees. The exception relates to assumed rates of termination (separation) from the Authority for reasons other than retirement, death or disability. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse or other dependent coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2019
Measurement Date	June 30, 2018
Measurement Period	June 30, 2017 to June 30, 2018
Valuation Date	June 30, 2017

Significant Results and Differences from the Prior Valuation

No benefit changes and no material changes in the covered plan members were reported to MacLeod Watts from those in place at the time the June 2017 valuation was prepared. Because no new actuarial valuation was prepared for this report, no plan experience was recognized, and no assumptions were changed. Investment return during the measurement period was about \$4,800 less than expected; a portion of this loss was recognized this year and the balance deferred to be recognized over the next four years.



Executive Summary

(Concluded)

Impact on Statement of Net Position and OPEB Expense for Fiscal 2019

The plan’s impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan’s impact on Net Position on the measurement date can be summarized as follows:

Items	For Reporting At Fiscal Year Ending June 30, 2019
Total OPEB Liability	\$ 761,379
Fiduciary Net Position	<u>339,686</u>
Net OPEB Liability (Asset)	421,693
Deferred (Outflows) of Resources	(205,039)
Deferred Inflows of Resources	<u>-</u>
Impact on Statement of Net Position	<u><u>\$ 216,654</u></u>
 OPEB Expense, FYE 6/30/2019	 <u><u>\$ 53,683</u></u>

Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the Authority’s financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The Authority should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the Authority consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



B. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2019. The Authority is classified for GASB 75 purposes as a single employer.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2019 <i>Measurement Date is June 30, 2018</i>	Del Norte Solid Waste Management Authority
Items Impacting Net Position:	
Total OPEB Liability	\$ 761,379
Fiduciary Net Position	339,686
Net OPEB Liability (Asset)	<u>421,693</u>
<i>Deferred (Outflows) Inflows of Resources Due to:</i>	
Assumption Changes	-
Plan Experience	-
Investment Experience	(859)
Deferred Contributions	(204,180)
Net Deferred (Outflows) Inflows of Resources	<u>(205,039)</u>
Impact on Statement of Net Position, FYE 6/30/2019	<u>\$ 216,654</u>
Items Impacting OPEB Expense:	
Service Cost	\$ 19,172
Cost of Plan Changes	-
Interest Cost	51,422
Expected Earnings on Assets	(17,203)
Administrative Expenses	112
Other Trust Expenses	217
<i>Recognized Deferred Resource items:</i>	
Assumption Changes	-
Plan Experience	-
Investment Experience	<u>(37)</u>
OPEB Expense, FYE 6/30/2019	<u>\$ 53,683</u>



Accounting Information
 (Continued)

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End	6/30/2018	6/30/2019	Change
<i>Measurement Date</i>	<i>6/30/2017</i>	<i>6/30/2018</i>	During
			Period
Total OPEB Liability	\$ 740,081	\$ 761,379	\$ 21,298
Fiduciary Net Position	164,192	339,686	175,494
Net OPEB Liability (Asset)	575,889	421,693	(154,196)
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	-	-	-
Plan Experience	-	-	-
Investment Experience	4,014	(859)	(4,873)
Deferred Contributions	(212,752)	(204,180)	8,572
Net Deferred (Outflows) Inflows	(208,738)	(205,039)	3,699
Impact on Statement of Net Position	<u>\$ 367,151</u>	<u>\$ 216,654</u>	<u>\$ (150,497)</u>

Change in Net Position During the Fiscal Year

Impact on Statement of Net Position, FYE 6/30/2018	\$ 367,151
OPEB Expense (Income)	53,683
Employer Contributions During Fiscal Year	<u>(204,180)</u>
Impact on Statement of Net Position, FYE 6/30/2019	<u>\$ 216,654</u>

OPEB Expense

Employer Contributions During Fiscal Year	\$ 204,180
Deterioration (Improvement) in Net Position	<u>(150,497)</u>
OPEB Expense (Income), FYE 6/30/2019	<u>\$ 53,683</u>



Accounting Information
 (Continued)

Change in Fiduciary Net Position During the Measurement Period

		Del Norte Solid Waste Management Authority
Fiduciary Net Position at Fiscal Year Ending 6/30/2018		\$ 164,192
<i>Measurement Date 6/30/2017</i>		
Changes During the Period:		
Investment Income		12,367
Employer Contributions		212,752
Administrative Expenses		(112)
Other Trust Expenses		(217)
Benefit Payments		(49,296)
Net Changes During the Period		175,494
Fiduciary Net Position at Fiscal Year Ending 6/30/2019		\$ 339,686
<i>Measurement Date 6/30/2018</i>		

Expected Long-term Return on Trust Assets

The expected long-term return on trust assets of 7.0% was selected by the Authority based on the long-term expected rate of return for CERBT Asset Allocation Strategy 1 published by CalPERS at the time the June 2017 actuarial valuation was prepared. CalPERS determined this return using a building-block method and best-estimate ranges of expected future real rates of return for each major asset class (expected returns, net of OPEB plan investment expense and inflation). 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 geometric real rates of return for each major class are summarized in the following table:

CERBT Strategy 1		Years 1-10			Years 11+		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-10 Year Expected Real Rate of Return*	Compound Return Yrs 1-10	General Inflation Rate Assumption	11+ Year Expected Real Rate of Return*	Compound Return Years 11+
Global Equity	57%	2.50%	5.25%	7.75%	3.00%	5.71%	8.71%
Fixed Income	27%	2.50%	1.79%	4.29%	3.00%	2.40%	5.40%
Global Real Estate(REITs)	8%	2.50%	3.25%	5.75%	3.00%	7.88%	10.88%
Treasury Inflation Protected Securities	5%	2.50%	1.00%	3.50%	3.00%	2.25%	5.25%
Commodities	3%	2.50%	0.34%	2.84%	3.00%	4.95%	7.95%
Volatility	11.74%		weighted	6.71%		weighted	8.20%

*Real rates of return come from a geometric representation of returns that assume a general inflation rate of 3.00%.

Expected returns were updated and published by CalPERS for October 1, 2018 and beyond. The assumed trust rate of return will be reviewed when preparing the next actuarial valuation.



Accounting Information
 (Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 5.09 years is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period are recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2019.

Del Norte Solid Waste Management Authority	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ -
Differences Between Expected and Actual Experience	-	-
Net Difference Between Projected and Actual Earnings on Investments	859	-
Deferred Contributions	204,180	-
Total	\$ 205,039	\$ -

The Authority will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2020	\$ (37)
2021	(37)
2022	(35)
2023	968
2024	-
Thereafter	-



Accounting Information

(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for the fiscal year end 2018 is 7.0%. Healthcare cost trend rate was assumed to start at 8.0% in 2019 and grade down to 5.0% for years 2025 and thereafter. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 6.00%	Current 7.00%	Current + 1% 8.00%
Total OPEB Liability	865,552	761,379	676,645
Increase (Decrease)	104,173		(84,734)
% Increase (Decrease)	13.7%		-11.1%
Net OPEB Liability (Asset)	525,866	421,693	336,959
Increase (Decrease)	104,173		(84,734)
% Increase (Decrease)	24.7%		-20.1%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
Total OPEB Liability	652,083	761,379	898,859
Increase (Decrease)	(109,296)		137,480
% Increase (Decrease)	-14.4%		18.1%
Net OPEB Liability (Asset)	312,397	421,693	559,173
Increase (Decrease)	(109,296)		137,480
% Increase (Decrease)	-25.9%		32.6%



Accounting Information

(Continued)

Schedule of Changes in the Authority's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Since this is the second year of implementation, only results for fiscal years 2018 and 2019 are shown in the table.

Fiscal Year End	6/30/2019	6/30/2018
<i>Measurement Date</i>	<i>6/30/2018</i>	<i>6/30/2017</i>
<i>Discount Rate</i>	<i>7.00%</i>	<i>7.00%</i>
 Total OPEB liability		
Service Cost	\$ 19,172	\$ 18,569
Interest	51,422	48,880
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions	-	-
Benefit payments	(49,296)	(14,175)
Net change in total OPEB liability	21,298	53,274
Total OPEB liability - beginning	740,081	686,807
Total OPEB liability - ending (a)	\$ 761,379	\$ 740,081
 Plan fiduciary net position		
Contributions - employer	\$ 212,752	\$ 36,425
Net investment income	12,367	14,706
Benefit payments	(49,296)	(14,175)
Administrative Expenses	(112)	(75)
Other Trust Expenses	(217)	-
Net change in plan fiduciary net position	175,494	36,881
Plan fiduciary net position - beginning	164,192	127,311
Plan fiduciary net position - ending (b)	\$ 339,686	\$ 164,192
 Net OPEB liability - ending (a) - (b)	 \$ 421,693	 \$ 575,889
 Covered-employee payroll	 \$ 267,781	 \$ 257,645
Net OPEB liability as a % of covered-employee payroll	157.48%	223.52%



Accounting Information
 (Continued)

Schedule of Contributions

After several years of contributing a fixed dollar amount to the OPEB trust each year, for the past two years the Authority has contributed far in excess of the Actuarially Determined Contribution (ADC) and confirmed its intention to contribute 100% or more of the ADC in the future. This chart shows the contributions for the current and prior fiscal year with a summary of key assumptions used.

<u>Fiscal Year End</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Actuarially Determined Contribution	\$ 53,877	\$ 163,456
Contributions in relation to the actuarially determined contribution	<u>204,180</u>	<u>212,752</u>
Contribution deficiency (excess)	<u>\$ (150,303)</u>	<u>\$ (49,296)</u>
Covered employee payroll	\$ 286,686	\$ 267,781.0
Contributions as a percentage of covered employee payroll	71.22%	79.45%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

<i>Valuation Date Used to Determine ADC</i>	6/30/2017	7/1/2015
Actuarial cost method	Entry Age Normal	
Amortization method	Level %	
Amortization period	30 Years Closed	
	20 yrs remain	21 yrs remain
Asset valuation method	Market Value	
Inflation	2.75%	
Healthcare cost trend rates	8% in 2019 to 5% in steps of 0.5%	8% in 2017 to 4.5% in steps of 0.5%
Salary increases	3.25%	
Investment rate of return	7.00%	7.28%
Retirement age	50 to 75	
Mortality	CalPERS 2014 Experience Study	
Mortality Improvement	MW Scale 2017 generationally	MW Scale 2014 generationally



**Accounting Information
 (Continued)**

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

Del Norte Solid Waste Management Authority	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:			Impact on Statement of Net Position (e) = (c) - (d)	
				Assumption Changes	Plan Experience	Investment Experience		Deferred Contributions
Balance at Fiscal Year Ending 6/30/2018 <i>Measurement Date 6/30/2017</i>	\$ 740,081	\$ 164,192	\$ 575,889	\$ -	\$ -	\$ (4,014)	\$ 212,752	\$ 367,151
Changes During the Period:								
Service Cost	19,172		19,172					19,172
Interest Cost	51,422		51,422					51,422
Expected Investment Income		17,203	(17,203)					(17,203)
Employer Contributions		212,752	(212,752)					(212,752)
Changes of Benefit Terms	-	(112)	112					-
Administrative Expenses		(217)	217					112
Other Trust Expenses		(49,296)	-					217
Benefit Payments	(49,296)		-					-
Assumption Changes	-		-					-
Plan Experience	-		-					-
Investment Experience		(4,836)	4,836			4,836		-
Recognized Deferred Resources						37	(212,752)	212,715
Employer Contributions in Fiscal Year							204,180	(204,180)
Net Changes in Fiscal Year 2018-2019	21,298	175,494	(154,196)	-	-	4,873	(8,572)	(150,497)
Balance at Fiscal Year Ending 6/30/2019 <i>Measurement Date 6/30/2018</i>	\$ 761,379	\$ 339,686	\$ 421,693	\$ -	\$ -	\$ 859	\$ 204,180	\$ 216,654



Accounting Information
 (Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2018

Date Created	Deferred Resource			Balance as of Jun 30, 2018	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:							
	Cause	Initial Amount	Period (Yrs)		Annual Recognition	2017-18 (FYE 2019)	2018-19 (FYE 2020)	2019-20 (FYE 2021)	2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	Thereafter
6/30/2017	Investment Earnings Greater than Expected	\$ (5,018)	5.00	\$ (1,004)	\$ (1,004)	\$ (1,004)	\$ (1,004)	\$ (1,004)	\$ (1,002)	\$ -	\$ -	\$ -
6/30/2018	Investment Earnings Less than Expected	4,836	5.00	967	967	967	967	967	967	968	-	-



Accounting Information
 (Continued)

Authority Contributions to the Plan

In this plan, the Authority makes no direct (“explicit”) payments toward retiree health premiums. However, the Authority does make contributions to the OPEB trust. In addition, the estimated excess of retiree claim costs over the premiums paid by retirees (implicit subsidies) should be recognized as employer contributions. This is handled by reclassifying a portion of each year’s active healthcare cost to be recognized instead as a retiree healthcare expense. For details, see Addendum 1 – Important Background Information.

Contributions paid by the Authority during the measurement period and those made in the year following the measurement period but prior to the end of the fiscal year are shown below.

Benefit Payments During the Measurement Period, Jul 1, 2017 thru Jun 30, 2018	Del Norte Solid Waste Management Authority
Benefits Paid by Trust	\$ -
Benefits Paid by Employer (not reimbursed by trust)	-
Implicit benefit payments	49,296
Total Benefit Payments During the Measurement Period	\$ 49,296

Employer Contributions During the Measurement Period, Jul 1, 2017 thru Jun 30, 2018	Del Norte Solid Waste Management Authority
Employer Contributions to the Trust	\$ 163,456
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	-
Implicit contributions	49,296
Total Employer Contributions During the Measurement Period	\$ 212,752

Employer Contributions During the Fiscal Year, Jul 1, 2018 thru Jun 30, 2019	Del Norte Solid Waste Management Authority
Employer Contributions to the Trust	\$ 163,456
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	-
Implicit contributions	40,724
Total Employer Contributions During the Fiscal Year	\$ 204,180



Accounting Information
 (Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the Authority. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments			
Fiscal Year Ending June 30	Current Retirees	Future Retirees	Total
2018	\$ 49,296	\$ -	\$ 49,296
2019	40,724	-	40,724
2020	41,304	5,394	46,698
2021	45,179	8,994	54,173
2022	38,582	13,536	52,118
2023	34,657	18,024	52,681
2024	36,831	24,151	60,982
2025	24,436	29,518	53,954
2026	23,032	31,619	54,651
2027	23,744	37,233	60,977
2028	24,505	24,964	49,469
2029	25,314	25,203	50,517
2030	26,165	28,796	54,961
2031	27,046	19,206	46,252
2032	27,949	19,376	47,325

The amounts shown above reflect amounts projected to be provided by the Authority toward retiree medical and dental claims in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees"). Values above reflect the implicit subsidy (difference between expected retiree claims and the retiree premium rate) anticipated in each year. The portion of costs expected to be paid by retirees are already excluded from these amounts.



Accounting Information
(Concluded)

Sample Journal Entries

Del Norte Solid Waste Management Authority

Beginning Account Balances

As of the fiscal year beginning 7/1/2018

	Debit	Credit
Net OPEB Liability		575,889
Deferred Resource -- Assumption Changes	-	
Deferred Resource -- Plan experience	-	
Deferred Resource -- Investment Experience		4,014
Deferred Resource -- Contributions	212,752	
Net Position	367,151	

** The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

Journal entry to recharacterize retiree benefit payments not reimbursed by a trust, and record cash contributions to the trust during the fiscal year

	Debit	Credit
OPEB Expense	-	
Premium Expense		-
OPEB Expense	163,456	
Cash		163,456

** This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense". Also, the entry for cash contributions to the trust is shown.*

Journal entries to record implicit subsidies during the fiscal year

	Debit	Credit
OPEB Expense	40,724	
Premium Expense		40,724

** This entry assumes that premiums for active employees were recorded to an account called "Premium Expense". This entry reverses the portion of premium payments that represent implicit subsidies and assigns that value to OPEB Expense.*

Journal entries to record other account activity during the fiscal year

	Debit	Credit
Net OPEB Liability	154,196	
Deferred Resource -- Assumption Changes	-	
Deferred Resource -- Plan experience	-	
Deferred Resource -- Investment Experience	4,873	
Deferred Resource -- Contributions		8,572
OPEB Expense		150,497



C. Funding Information

The employer's OPEB funding policy and level of contributions to an irrevocable OPEB trust directly affects the discount rate which is used to calculate the OPEB liability to be reported in the employer's financial statements. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Different terminology is sometimes used by actuaries and accountants when referring to key liability and expense components. Here are some of these terms which may be used interchangeably:

<u>Actuarial Funding Terminology</u>	<u>GASB 75 Terminology</u>
Present Value of Projected Benefits (PVPB)	N/A; typically not reported for accounting purposes
Actuarially Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets	Fiduciary Net Position
Unfunded Actuarially Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

For the current fiscal year (2018-19), we determined the Actuarially Determined Contribution (ADC) based on the following two components, which were then adjusted with interest to fiscal year end:

- The amounts attributed to service performed in the current fiscal year (the normal cost) and
- Amortization of the unfunded actuarial accrued liability (UAAL) over a closed 30-year period with level % of pay annual payments. This period is expected to allow the trust to remain sufficient despite the higher benefit payments to be provided in earlier years.

Discount Rate	7.00%
Actuarial Accrued Liability (projected)	\$ 775,036
Actuarial Value of Assets (projected)	339,141
Unfunded Actuarial Accrued Liability (UAAL)	435,895
Amortization Factor*	14.2649
Actuarially Determined Contribution for FYE 2019	
Amortization of UAAL	\$ 30,557
Normal Cost	19,795
Interest to Fiscal Year End	3,525
Total ADC	\$ 53,877

* Determined on a level % of pay basis over a closed 30 year period;
 20 years remain for FYE 2019

In our professional judgement, the ADC determined on this basis should provide for trust sufficiency, based on the current plan provisions, employee data, *if all assumptions are exactly realized and providing that the Authority will contribute 100% or more of the ADC each year.* When an agency commits to funding the trust at or above the ADC, GASB 75 allows use of the expected long term trust return to be used as the discount rate in determining the plan liability.

Trust sufficiency cannot be guaranteed to a certainty, however, due to the non-trivial risk that the assumptions used to project future benefit liabilities may not be realized.



D. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by the Del Norte Solid Waste Management Authority (the Authority). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the Authority. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

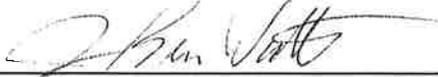
Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the Authority and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions are: The Authority may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the Authority may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: January 3, 2020


Catherine L. MacLeod, FSA, FCA, EA, MAAA


J. Kevin Watts, FSA, FCA, MAAA



E. Supporting Information

Section 1 - Summary of Employee Data

Active members: The Authority reported 7 active employees in the data provided to us for the June 2017 valuation. Of these, 6 active employees were currently participating in the medical program and 1 employee was waiving coverage.

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25							0	0%
25 to 29	1	2					3	43%
30 to 34							0	0%
35 to 39							0	0%
40 to 44							0	0%
45 to 49	1						1	14%
50 to 54		1				1	2	29%
55 to 59			1				1	14%
60 to 64							0	0%
65 to 69							0	0%
70 & Up							0	0%
Total	2	3	1	0	0	1	7	100%
Percent	29%	43%	14%	0%	0%	14%	100%	

<u>Valuation</u>	<u>July 2015</u>	<u>June 2017</u>
Annual Covered Payroll	\$208,790	\$294,037
Average Attained Age for Actives	48.3	38.1
Average Years of Service	4.6	5.4

Retired members valued: There were 2 retirees currently receiving benefits on the valuation date, ages 61 and 88 as of the valuation date.

Summary of plan members: The chart below shows the number of active plan members and the number of inactive members currently receiving benefits under this plan as of the June 2017 valuation date. If an employee does not initially enroll in coverage at retirement, he or she may not enroll in the future.

Summary of Plan Member Counts	
Number of active plan members	7
Number of inactive plan members currently receiving benefits	2
Number of inactive plan members entitled to but not receiving benefits	0



Supporting Information
 (Continued)

Section 2A - Summary of Retiree Benefit Provisions

OPEB provided: The Authority reported the following OPEB provided: medical and dental coverage.

Access to coverage: This coverage is available to employees who retire after having attained age 50 (age 52 if a miscellaneous PEPRA employee, or earlier age in the event of approved disability retirement) and complete a minimum number of years of service with the Authority. The required years of service to be eligible for benefits varies based on employment date, as shown below:

Date of Hire	Years of Service
Before 1/1/07	5
1/1/07 - 10/31/09	10
1/1/09 and after	15

Benefits provided: The Authority permits eligible retirees to continue their medical and/or dental coverage through the Authority for their lifetime. The Authority then charges the retiree for coverage based on age, years of Authority service and coverage level (i.e., single, two- party or family coverage). The following table shows the monthly amounts paid by retirees in 2017 and in 2018 for medical and dental coverage:

Premium Rates Paid by Retirees Effective November 1, 2009 (current through 2018)						
Age	Under 65			65 and over		
Years of Service	Retiree Only	Retiree & 1 Dependent	Retiree & 2+ Dependents	Retiree Only	Retiree & 1 Dependent	Retiree & 2+ Dependents
Less than minimum	Cobra coverage for up to 18 months					
At least the minimum ¹ , but less than 16	\$ 386.06	\$ 748.89	\$ 1,127.20	\$ 225.00	\$ 439.91	\$ 555.15
At least 16, but less than 21	257.25	559.76	875.02	200.00	414.91	530.15
At least 21, but less than 25	128.68	343.59	458.83	175.00	389.91	505.15
At least 25 or more	-	214.91	344.50	150.00	364.91	480.15

¹The minimum refers to the minimum service required based on employment date, as described above.

Benefits continue for the retiree's lifetime and to any covered surviving dependents at time of the retiree's death. Survivors pay the applicable amount in the above table, based on their coverage level. Retirees age 65 and older may also choose to have dental only coverage by paying the dental only premium.

Current premium rates: The 2018 monthly healthcare premium rates are shown here.

	Dental Only
Retiree	\$ 60
Retiree + 1	\$ 115
Retiree + 2	\$ 165

Del Norte County Monthly Active and Retiree Premiums Effective January 2018 (Medical & Dental)			
	Active Employees	Pre-Medicare Retirees	Medicare Retirees
Retiree	\$ 798	\$ 1,168	\$ 797
Retiree + 1	1,547	2,266	1,547
Retiree + 2	1,898	3,236	2,208
Retiree (1 Medicare, 1 Without)	N/A	1,965	1,965
Retiree (1 Medicare, 2 Without)	N/A	3,063	3,063
Retiree (2 Medicare, 1 Without)	N/A	2,715	2,715



Supporting Information

(Continued)

Section 2B - Excise Taxes for High Cost Retiree Coverage

The Patient Protection and Affordable Care Act (ACA) includes a 40% excise tax on high-cost employer-sponsored health coverage. The tax applies to the aggregate annual cost of an employee's applicable coverage that exceeds a dollar limit. Implementation of this tax has been delayed by subsequent legislation to 2022; while there are discussions in Congress of eliminating or again delaying the tax, this report assumes that it will take effect as current law provides.

For those current and future retirees assumed to retain coverage in the Authority's medical program, we determined the excess, if any, of projected annual plan premiums for the retiree and his or her covered dependents over the projected applicable excise tax threshold beginning in 2022. The excise tax burden will ultimately fall on the Authority alone, a combination of the Authority and plan participants, or be entirely borne by the affected retirees. The practicalities of how the tax will be recovered by insurers will likely affect the eventual cost-sharing result.

See Section 3 for assumptions about this excise tax in the valuation. Please note that any assumptions applied in this valuation are not intended to imply any legal obligation as to the Authority's current or future liability to absorb this potential tax.



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Valuation Date	June 30, 2017
Measurement Date	Last day of the prior fiscal year (June 30, 2018)
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Long Term Return on Assets	7.0% as of June 30, 2018 and June 30, 2017, net of plan investment expenses and including inflation
Discount Rates	7.0% as of June 30, 2018 and June 30, 2017
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years
Assumed Wage inflation	3.0% per year; used to determine amortization payments for the ADC if developed on a level percent of pay basis
General Inflation Rate	2.75% per year

Demographic actuarial assumptions used in this valuation are based on the 2014 experience study of the California Public Employees Retirement System using data from 1997 to 2011, except for projection of future mortality improvement. Mortality rates used were those published by CalPERS, adjusted to back out 20 years of Scale BB to central year 2008, then projected as described below.

Mortality Improvement MacLeod Watts Scale 2017 applied generationally.

Termination rates:

Termination rates described above were doubled as follows:

- All service values less than 5, regardless of attained age
- All service values less than 10 for attained ages less than 40

Miscellaneous Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.1812	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.1742	0.1193	0.0654	0.0000	0.0000	0.0000
25	0.1674	0.1125	0.0634	0.0433	0.0000	0.0000
30	0.1606	0.1055	0.0615	0.0416	0.0262	0.0000
35	0.1537	0.0987	0.0567	0.0399	0.0252	0.0184
40	0.1468	0.0919	0.0519	0.0375	0.0243	0.0176
45	0.1400	0.0849	0.0480	0.0351	0.0216	0.0168



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Healthcare Trend

Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels are assumed to be effective on the dates shown below:

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2018	Actual	2022	6.00%
2019	7.50%	2023	5.50%
2020	7.00%	2024	5.00%
2021	6.50%	2025 & later	5.00%

Dental premiums are assumed to increase by 4.5% annually.

Retiree Cost Sharing

Retiree contributions toward coverage are assumed to increase at 3% per year.

Medicare Eligibility

Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.

Participation Rate

Active employees: The percentage assumed to elect or continue their current coverage in retirement prior to age 65 is based on years of Authority service:

Less than 16 years of service:	60%
At least 16, but less than 21:	80%
At least 21, but less than 25:	90%
25 or more:	100%

Upon reaching age 65, 67% (2 of 3) are assumed to continue coverage for the remainder of their lifetime.

Retired participants: 67% of current retirees under age 65 are assumed to continue coverage until their death; all retirees coverage at age 65 and older are assumed to continue their coverage until death.

Spouse Coverage

Active employees: 85% are assumed to be married at retirement and 75% of married employees are assumed to elect coverage for their spouse in retirement. Surviving spouses are assumed to retain coverage until their death. Husbands are assumed to be 3 years older than their wives.

Retired participants: Existing elections for spouse coverage are assumed to be maintained until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.



Supporting Information
 (Continued)

Section 3 - Actuarial Methods and Assumptions

Dependent Coverage

20% of active employees who retire with 21 or more years of service are assumed to cover one dependent (other than a spouse) until the retiree reaches age 62.

Retired participants covering dependent children are assumed to end such coverage when the youngest currently covered dependent reaches age 26.

Development of Age-related Medical Premiums

Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Addendum 2 to this report.

Representative claims costs derived for retirees for selected ages appear below:

Expected Monthly Claims by Medical Plan for Selected Ages									
Medical Plan	EIAHealth PPO 80/60								
Sample Ages	48	53	58	63	68	73	78	83	88
Males	\$ 635	\$ 839	\$ 1,069	\$ 1,326	\$ 543	\$ 599	\$ 635	\$ 645	\$ 617
Females	822	969	1,096	1,287	524	578	610	626	618

Excise tax on high-cost plans

We assumed the excise tax for high cost plan coverage for retirees will go into effect in the year 2022. Annual threshold amounts under the Affordable Care Act (ACA) are shown below.

2018 Thresholds	Ages 55-64	All Other Ages
Single	11,850	10,200
Other than Single	30,950	27,500

Note: Thresholds for disability retirements are assumed to be set at a level high enough to prevent taxation on disabled retiree benefits.

The thresholds are scheduled to increase by CPI plus 1% in 2019 and by CPI annually thereafter. A 40% excise tax rate was applied to the portion of premiums projected to exceed the threshold each year. We assumed that 100% of any excise tax liability for high cost retiree coverage will be paid by the Authority.

Changes reflected during the current measurement period:

None.



Addendum 1: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. Upcoming excise taxes under the Affordable Care Act for retirees covered by high cost plans is another potential source of explicit subsidies.

In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		<i>Covered by higher active premiums</i>
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Under GASB 45, for actuarial valuations dated prior to March 31, 2015, an exception allowed plan employers with a very small membership in a large “community-rated” healthcare program to avoid reporting of implicit subsidy liability. Following a change in Actuarial Standards of Practice and in accordance with GASB 75 requirements, this exception is no longer available.

Valuation Process

The valuation was based on employee census data and benefits provided by the Authority. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the Authority as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends



Important Background Information

(Continued)

in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members;
- A significant increase or decrease in the future premium rates;
- A change in the subsidy provided by the Agency toward retiree premiums;
- Longer life expectancies of retirees;
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents;
- Higher or lower returns on plan assets or contribution levels other than were assumed; and/or
- Changes in the discount rate used to value the OPEB liability



Important Background Information

(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are 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.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



Important Background Information

(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.



Important Background Information

(Continued)

Actuarial Funding Method and Assumptions

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



Addendum 2: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



Addendum 3: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2017** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2016 Report, published in October 2016 and (2) the demographic assumptions used in the 2016 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published June 2016.

MacLeod Watts Scale 2017 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2016 which has two segments – (1) historical improvement rates for the period 1951-2012 and (2) an estimate of future mortality improvement for years 2013-2015 using the Scale MP-2016 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2015 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10 year period 2016-2025. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2025-2039. The SSA's Intermediate Scale has a final step down in 2040 which is reflected in the MacLeod Watts scale for years 2040 and thereafter. Over the ages 100 to 115, the SSA improvement rate is graded to zero.

Scale MP-2016 can be found at the SOA website and the projection scales used in the 2016 Social Security Administrations Trustees Report at the Social Security Administration website.



Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds ("Cadillac Plans"). The tax is first effective in 2022.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board



Glossary

(Continued)

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



MacLeod Watts

January 7, 2020

Mr. Tedd Ward
Director
Del Norte Solid Waste Management Authority
1700 State Street
Crescent City, CA 95531

Re: Engagement Letter for OPEB Actuarial Valuation Services

Dear Mr. Ward:

This letter serves as our proposal for MacLeod Watts's engagement to complete an updated actuarial valuation of other postemployment benefits (OPEB) liabilities for Del Norte Solid Waste Management Authority. The valuation may be applied to develop OPEB prefunding information as well as for financial reporting in compliance with GASB 75.

Although GASB 75 requires that updated calculations be prepared after the close of every fiscal year end, each valuation may often be used for two years in the development of your plan accounting under GASB 75. We propose the following projects be completed to assist Authority:

1. *Preparation of a new actuarial valuation as of June 30, 2019.* This valuation is needed for Authority's GASB 75 reporting for FYE 2020 and FYE 2021. As part of this valuation we will prepare and communicate prefunding levels (Actuarially Determined Contributions, or ADCs) through fiscal year end June 30, 2022.
2. *FYE 2020 GASB 75 report* (measurement date June 30, 2019; uses June 30, 2019 valuation)
3. *FYE 2021 GASB 75 report* (measurement date June 30, 2020; uses June 30, 2019 valuation)

The **data request** for the June 30, 2019 valuation will include a file for gathering the employee data, a questionnaire about benefit eligibility and amounts, trust information, recent OPEB contributions and copies of some documentation. **Benefits to be valued** will be based on the Authority's current plan provisions. It is our understanding that there have been no changes to benefits provided since the prior actuarial report and that Authority intends to contribute 100% or more of each year's ADC. If this is not accurate, please let us know.

Timing: There are several projects that are the subject of this proposal. Generally, we anticipate providing a completed draft of each report within 30-45 days after receiving all requested data for each project. The fees we propose for these projects are shown on the next page.

If you are comfortable with the projects as outlined and the fees quoted on the following page, please return a signed copy back to us by email. We appreciate the opportunity to work with the Authority and look forward to hearing back from you. We are prepared to get underway at any time.

Cordially,


Catherine MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

6.3



Proposed Projects and Fees

June 30, 2019 Actuarial Valuation, Prefunding & FYE June 30, 2020 GASB 75 Report **\$3,000**

This project will begin immediately with a data request. Because the Authority's measurement date is one year prior to your fiscal year end, this valuation will first be used for accounting at FYE 2020 (with measurement date June 30, 2019). A single report providing Actuarially Determined Contribution levels (ADCs) through Authority's fiscal year end June 30, 2022 and GASB 75 accounting information for FYE 2020 will be provided. The report will be released as a draft prior to June 30, 2020. This fee includes preparation of actuarial forms to be submitted to CERBT and conference calls, as needed, to review the valuation results.

Measurement Date: 6/30/2019; Val Date 6/30/2019

The final report will be issued after June 30, 2020 when all needed information will be available.

FYE June 30, 2021 GASB 75 Report **\$1,950**

Measurement Date: 6/30/2020; Val Date 6/30/2019

The report will be developed from the June 30, 2019 valuation, assuming no material changes in plan population or benefits between June 30, 2019 and June 30, 2020 nor any reduction in the level of OPEB funding. If there are changes, then a new valuation may be required.

The report will be issued after June 30, 2021 when all needed information will be available.

Out-of-Scope Services: The following are examples of work beyond the actuarial valuation and GASB 75 reports that we would consider out-of-scope and may result in additional fees:

- 1) breakout of results by subgroups;
- 2) required data analysis in excess of 5 hours per valuation;
- 3) alternative prefunding illustrations;
- 4) material changes to benefits or eligible members;
- 5) in person meetings or presentations;
- 6) auditor assistance in excess of 2 hours each year;
- 7) any crossover tests if the Authority should reduce the level of prefunding;
- 8) consulting or actuarial projections relating to possible plan redesign, experience studies or long-term forecasting.

Should out-of-scope services be needed, our 2020 hourly rates are:

Consultant	2020 Hourly Rates
Senior Actuarial Consultants	\$360
Actuarial Consultants	285 - 335
Actuarial Analysts	155 - 255
Administrative Staff	100 - 130

If the fees and timeline for this project are acceptable to Authority, please date and sign below.

Accepted: _____ Date: _____

Printed Name: _____ Title: _____



Del Norte Solid Waste Management Authority

1700 State Street, Crescent City, CA 95531
Phone (707) 465-1100 Fax (707) 465-1300
www.recycledelnorte.ca.gov

The Authority's mission is the management of Del Norte County solid waste and recyclable material in an environmentally sound, cost effective, efficient and safe manner while ensuring 100% regulatory compliance with law.

Staff Report

Date: 16 January 2020
To: Commissioners of the Del Norte Solid Waste Management Authority
From: Tedd Ward, M.S. - Director 
File Number: 101503
Topic: Date of the August 2020 DNSWMA Meeting

Recommendation: That the Board set a Special Meeting of the Del Norte on August 11, 2020 at 4 P.M. at the Del Norte County Board of Supervisors' Chambers, and cancel the Regular Meeting scheduled for August 18, 2020.

Background: The annual conference of the California Resource Recovery Association (CRRA) conference is scheduled for August 17-19, 2020 in Burlingame, CA. CRRA is the oldest and largest statewide recycling trade association, and this is generally the largest and most relevant conference to our activities and programs.

Analysis: No staff will not be able to attend this year's CRRA conference if the August 18th meeting remains as scheduled. Director Ward has found that attending past CRRA conferences has improved staff training and expanded our network of colleagues available for consult when facing challenges. Last year, both Kyra Seymour and Director Ward attended the CRRA, though this year likely only one would attend if the August meeting is rescheduled.

Alternatives: The Board could take no action, which would keep the Regular meeting as scheduled for August 18, 2020.

Fiscal Impacts: Director Ward has an ESJPA meeting on the prior Thursday, so staying in the area and combining trips could reduce total travel expenses for these two meetings.

Related Issues: Staff have confirmed that the Board of Supervisors' Chambers are available on the afternoon of August 11, though that is also the date for the Regular Board of Supervisors' meeting, starting at 10 A.M.



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Staff Report

Date: 09 January 2020
To: Commissioners of the Del Norte Solid Waste Management Authority
From: Tedd Ward, M.S. - Director
File Number: 180505 - Recycling Markets
Attachments: Authority Resolution 2019-01, Director Ward's Application

Topic: Director Ward's application for appointment to the California Commission on Recycling Markets and Curbside Recycling

Recommendation: That the Authority Board support the appointment of Director Ward to the California Commission on Recycling Markets and Curbside Recycling, and if he is so appointed approve payment of staff time and related travel expenses.

Background: Last January, as recommended by the California State Association of Counties, the Authority adopted the attached Resolution 2019-01 supporting the formation of the California Commission on Recycling Markets and Curbside Recycling.

This commission is to be comprised of representatives from public agencies, private solid waste enterprises, and environmental organizations with expertise in recycling. This Commission will produce a market development plan that shall include, but shall not be limited to, achieving the following goals:

1. Increasing market demand for postconsumer waste materials and secondary waste materials available due to California's source reduction and recycling programs.
2. Increasing demand for recycled content products, especially high quality, value-added products.
3. Promoting efficient local waste diversion systems which yield high quality, industrially usable feedstocks.
4. Promoting the competitive collection and use of secondary waste materials.
5. 75% recycling rate target
6. Methane emissions reduction goals shall include the following targets to reduce the landfill disposal of organics:

- a) A 50-percent reduction in the level of the statewide disposal of organic waste from the 2014 level by 2020.
 - b) A 75-percent reduction in the level of the statewide disposal of organic waste from the 2014 level by 2025.
7. Identify products that are recyclable or compostable, as defined pursuant to Section 42370.2, and regularly collected in curbside recycling programs.

The Commission shall update the recommendations and identifications regularly, but not less often than annually. The commission shall provide regular feedback to CalRecycle on public messaging designed to encourage proper recycling and to minimize contamination in curbside recycling programs.

Analysis: Director Ward received a call in the last week of December from a consultant to the Rural Counties' Environmental Services JPA, Larry Sweetser, who said that the ESJPA staff wanted to make sure that this Commission considered rural perspectives, concerns, and opportunities before making policy recommendations. Considering Mr. Ward's engagement in discussions at the ESJPA, and Del Norte's planned efforts to address recent laws and regulations like SB 1383 that require dramatic expansion of organics and food recovery programs and facilities, Mr. Sweetser suggested that Mr. Ward consider applying for an appointment to the Commission.

Director Ward recognized that the Authority Board had adopted Resolution 19-01 supporting the formation of this Commission, and felt participating with this Commission could help Del Norte by recommending actions to support and expand recycling and organics markets. The application deadline was January 15th, so Mr. Ward had to submit the application for this appointment prior to discussing this with the Board.

The webpage describing the application process clearly states that the Commission will have 6-8 meetings before the first report is issued in January 2021. Furthermore, travel expenses will not be reimbursed by the State.

The Director believes engagement and contribution to this Commission could potentially be of significant benefit to Del Norte and to the Authority, and such activity could complement existing efforts with respect to improving markets for collected recyclable materials and for planning for food and organics recovery programs. Towards those ends, staff feels it would be an appropriate use of Authority resources to cover Director Ward's travel expenses should he be appointed to this Commission.

Alternatives: The Board may consider the following alternative actions to replace or augment the staff recommendation:

1. **Direct Director Ward to decline this appointment as a representative of the Authority if appointed to this Commission, and clarify that travel and hourly expenses would not be covered by the Authority.** In his application, Director Ward says he could commit 20-60 hours per month on Commission-related work. This is a significant investment of time, and if the Board does not agree that this has

potential to help make Authority programs and service more effective and viable, they can take this action to make that opinion explicit.

2. **Take no action.** By not approving travel expenses, the Board would require Director Ward to cover his own travel expenses or decline this appointment.
3. **Support Director Ward's application with a letter of support to be signed by the Chair.** Staff are not clear what the process will be for reviewing applications and making appointments to the Commission, or if such a letter would be helpful. Director Ward presumes that a signed letter from the Authority Chair indicating support from the Authority Board for Director Ward's appointment to the Commission would be considered favorably. The webpage describing this Commission, however, does not indicate any need for references or letters of support as part of the application.

Fiscal Impacts: CalRecycle's webpage on this Commission indicates that the Commission will meet 6-8 times before their first report is published in January 2021. Staff project that there would be 5 or fewer meetings this fiscal year. As Director Ward's parents live in the Sacramento area, he will continue to plan on staying with them to avoid hotel expenses. If such trips required travel to the Sacramento area and could not be combined with other trips (possibly associated with the ESJPA), travel costs are approximately \$600 per trip. Thus, staff project that travel expenses could increase by as much as \$3,000 or less if he is appointed.

Related Issues: Significant effort from staff and Recology during the past year related to concerns regarding processing and marketing recyclables, reducing contamination, eliminate non-recyclable materials, and what can be done to increase the value of the materials collected. The Board has directed staff to work on SB 1383, addressing the significant expansion of food and organics recovery programs. The California Commission on Recycling Markets and Curbside Recycling is being formed to advocate for statewide policies addressing these same issues. Staff feel our efforts on these fronts will be more effective if there is at least one person on this Commission who can appreciate and explain rural challenges and opportunities as they pertain to these statewide programs and efforts.

DEL NORTE SOLID WASTE MANAGEMENT AUTHORITY RESOLUTION 2019-01

IN SUPPORT OF A STATEWIDE COMMISSION ON RECYCLING MARKETS

WHEREAS Counties are leaders and critical partners in California's leading sustainability efforts; and

WHEREAS China recently enacted strict mixed paper and plastic contamination limits and import bans which are collectively referred to as National Sword; and

WHEREAS China has declared their intent to ban all recyclable material imports by 2020; and

WHEREAS Exporting recyclable materials to foreign markets is a key component of California's recycling infrastructure; and

WHEREAS National Sword policy changes in China has led to the decline of other international markets for recyclables, and subsequent stockpiles of unsold materials at California solid waste and recycling facilities; and

WHEREAS California recycling policy relies on robust international markets to purchase and process the millions of tons of recyclable waste it produces each year; and

WHEREAS Stockpiled paper and plastic materials in California's solid waste and recycling facilities is causing slowdowns in processing of other waste materials and is creating significant public health risks; and

WHEREAS Local governments across California will soon have to comply with additional state regulations for organic waste diversion and processing. SB 1383 (Chapters 395, 2016) establishes targets to achieve a 50 percent reduction in the level of the statewide disposal of organic waste from the 2014 level by 2020 and a 75 percent reduction by 2025. Infrastructure required to implement these regulations is expected to cost billions; and

WHEREAS These increased diversion requirement added to recent changes to international policies and a declining global market value for recyclables, has resulted in an issue of statewide concern for the resource recovery industry, local governments, and Californians; and now

THEREFORE BE IT RESOLVED the Del Norte Solid Waste Management Authority, a Joint Powers Authority of the City of Crescent City and the County of Del Norte, calls for the Governor to establish a statewide Commission to address these significant challenges to our recycling markets. The Commission should be comprised of state, local and industry representatives with the task of making recommendations for solutions to our declining markets for recyclable materials, while continuing to emphasize the need to divert

materials from our landfills. The Commission should examine potential solutions including, but not limited to, the development of international and domestic markets, updated compliance standards in this new economic environment, ways to increase source reduction, and any other means that will alleviate the growing public health and environmental crisis while still allowing California to meet its goals for a sustainable future.

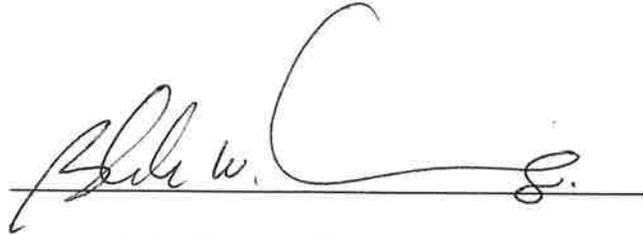
PASSED AND ADOPTED by the Board of Commissioners of the Del Norte Solid Waste Management Authority this 23rd of January, 2019.

AYES: Inscore, Cowan, Howard, Greenough

NOES: None

ABSTAIN: None

ABSENT: Naffah



Blake Inscore, Chair

ATTEST:



Eli Naffah, Secretary of the Board

Del Norte Solid Waste Management Authority

Del Norte Solid Waste Management Authority

Statewide Commission on Recycling Markets and Curbside Recycling

Please briefly describe why you wish to serve on the Commission and why you think it's important? (2000 characters)

As a public agency representative with professional expertise in regional rural government, recycling market development, and program planning and implementation, I seek appointment to the California Recycling Commission.

This Commission is responsible for crafting policy recommendations regarding how California should swiftly expand sectors that use recovered, recycled and composted materials to support our recycling programs and to reduce net greenhouse gas emissions. These recommendations will come at a critical time, as California is adapting to the collapse of China and other international markets as a major end-user of collected materials, and concurrently trying to implement ambitious programs to dramatically expand recovery of food scraps and organics.

Policy recommendations developed by that Commission must consider rural perspectives and challenges to be effective. The collection and processing systems and end-use manufacturing sectors that make sense in urban areas are different than those that make sense for rural areas, and I hope to make the Commission appreciate these differences.

The Commission will also be charged with defining what is and what is not recyclable or compostable. This is among the most basic questions for any resource recovery program, but not all areas are alike. For example, many of our urban colleagues advocate that all recycling programs include cartons and all programs describe cartons as 'recyclable.' In Del Norte County, by the time our rural community has gathered and baled enough gable-top cartons to ship to market, the product residue in those cartons has degraded the value of those bales to the point that they are no longer recyclable. In other words, baled cartons have a sell-by date, making recycling of cartons impractical in rural communities like ours. The California Recycling Commission should consider such rural perspectives as they define what is recyclable and what is compostable.

- **Please describe the relevant experience you possess that you believe make you a strong candidate for the Commission. You may include in this description, but are not limited to, any occupational, academic, volunteer, or other experiences you have. (2000 characters)**

The Commission could benefit from my experiences. These include over 25 years as a rural government representative, over two decades as a Zero Waste advocate and planner, as a professional recycling market development analyst, as a university instructor, and as a veteran overseeing projects requiring siting, permitting, and construction. I also serve on the Board of both the Rural Counties' Environmental Services JPA and on the California Product Stewardship Council Board. I intend to consult colleagues such as these when considering Commission policy alternatives.

Since 1994, I have worked for the Del Norte Solid Waste Management Authority, a Rural Regional JPA of Crescent City and Del Norte County. I oversaw and coordinated permitting, planning and construction of the phased closure of the Crescent City Landfill while coordinating design, permitting and construction of the Del Norte County Transfer Station.

I co-authored the **Del Norte Zero Waste Plan** (2000), the first in the nation which built upon '**Agenda for the New Millennium**,' an advocacy paper I co-authored as a California Resource Recovery Association volunteer which advocated three main policy directions: Zero Waste, Ending Welfare for Wasting, and Jobs from Design and Discards. Since 2000, I have been Co-Chair of the CRRA Global Recycling Council (GRC) promoting those same ideas. In 2003, I participated in expansion of the Humboldt Recycling Market Development Zone (RMDZ) to include Del Norte and re-designated as the North Coast RMDZ.

Recently, I helped arrange and made presentations at a public workshops series 'Wading Through the Plastic Seas—Turning the Ship Around' organized by the Solid Waste Association of North America and GRC addressing the many recycling challenges associated with plastics in recent years, including local efforts and programs and potential legislation (SB 54, AB 1080) to address those issues.

- **What is the top policy area you would like to address through participating on this commission and why? (1000 characters)**

With my professional experience in zero waste and recycling market development planning, I believe the development of realistic incentives and policies supporting recovery-based businesses are vital when rapid expansion of such ventures is desired or required

I am a practical rural advocate for resource recovery and market development, and I want to help clarify what is recyclable and what is compostable. Many people in our community have been flummoxed by minor changes to our recycling program, feeling confused and frustrated which often lead to nonparticipation, contamination issues, and illegal dumping. I hope to help reduce such frustrations as we continue to address these issues.

I want to help restore confidence in the viability and continuity of California's recycling infrastructure and programs, recovering as much as we can for reuse, recycling, composting. I believe the input of the Commission will help do that, and I hope to help.

- **Realistically, how much time per month do you think you could devote to this commission? (500 characters)**

As I will continue in my primary role as full-time Director of the Del Norte Solid Waste Management Authority, I feel I could devote between 20 and 60 hours per month to this Commission. I understand that the California Recycling Commission is planning on having 6-8 meetings before the first annual report is published. I hope to make these limited hours more effective by regularly consulting with my local elected officials and professional colleagues, including Larry Sweetser and Staci Heaton of the Rural Counties' ESJPA.

Are you interested in serving as the Commission chairperson? If so, what is your relevant experience participating in or leading commissions or councils and what is your familiarity with Robert's Rules of Order? (1000 characters)

Travel from our area to Sacramento (or any other urban area in California) typically requires a day of travel prior to and following a meeting. Considering this, I do not believe I will have enough time and capacity enough to serve as Chair. Though the Del Norte Solid Waste Management Authority Board operates under Rosenberg's Rules or Order, I am also somewhat familiar with Robert's Rules of Order, which are a good deal more detailed.

My intent is to coordinate closely with staff of the Rural Counties' Environmental Services Joint Powers Authority. I will also seek consideration for my travel challenges and hope to schedule meetings near times for ESJPA meetings, as I will already be planning for Sacramento travel at those times.

If appointed, I would be happy to host a Commission meeting in Del Norte to enable other Commissioners to visit our lovely rural community and appreciate the challenges and opportunities of life here on the North Coast.