

**Douglas County Lake Tahoe Sewer Authority  
Wastewater Reclamation Plant**

**P.O. Box 578, Zephyr Cove, NV 89448**

**775-588-3558 • 775-588-1845 fax**

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7921

**DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY**  
ending **June 30, 2021**

herewith submits the **TENTATIVE** budget for the fiscal year

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and 1 proprietary funds with estimated expenses of \$ 5,334,920

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

**CERTIFICATION**

**APPROVED BY THE GOVERNING BOARD**

I PAULA EAST-JANICKI  
(Printed Name)  
AUTHORITY CONTROLLER  
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed



Dated:

March 19, 2020

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

**SCHEDULED PUBLIC HEARING:**

Date and Time May 20, 2020 9:30 a.m.

Publication Date May 7, 2020 Estimated

Place: Administrative Bldg., Wastewater Reclamation Plant, Round Hill, Nevada

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 6/30/2021
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	12.75	12	13
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other <b>Board Members</b>	5	5	5
TOTAL	17.75	17	18

POPULATION (AS OF JULY 1)	2350	2450	2550
SOURCE OF POPULATION ESTIMATE*	Sewer Connections	Sewer Connections	Sewer Connections
Assessed Valuation (Secured and Unsecured Only)	n/a	n/a	n/a
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	n/a	n/a	n/a
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund	0	0	0
Other			
TOTAL TAX RATE	0	0	0

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

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Schedule S-2

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2021

Budget Summary for DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
PROPRIETARY	E	5,223,295	5,219,662	250,984	115,258	0	0	139,359
<b>TOTAL</b>		<b>5,223,295</b>	<b>5,219,662</b>	<b>250,984</b>	<b>115,258</b>	<b>0</b>	<b>0</b>	<b>139,359</b>

\* FUND TYPES: E - Enterprise  
I - Internal Service  
N - Nonexpendable Trust

\*\* Include Depreciation

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	2,334,584	2,448,405	2,545,023	
Contracts - Other Districts	2,226,803	2,495,717	2,665,272	
Other Fees	67,010	137,494	13,000	
Total Operating Revenue	4,628,397	5,081,616	5,223,295	
OPERATING EXPENSE				
Salaries, Benefits	1,865,367	1,950,076	2,110,247	
Utilities	349,634	391,860	386,860	
Chemicals, Supplies	87,078	86,250	86,250	
Legal, Accounting	91,500	95,850	91,850	
Engineering and Consulting	138,868	117,000	104,000	
Repairs and Maintenance	234,224	349,735	276,910	
Insurance, Other	229,999	325,492	323,422	
Fuels, Lubricants	22,416	22,860	20,860	
Depreciation/Amortization	1,657,922	1,797,858	1,819,263	
Total Operating Expense	4,677,008	5,136,981	5,219,662	
Operating Income or (Loss)	(48,611)	(55,365)	3,633	
NONOPERATING REVENUES				
Interest Earned	158,800	113,000	113,000	
Property Taxes	0	0	0	
Consolidated Tax	137,984	137,984	137,984	
Capacity Fees	1,280	6,640	0	
Gain on Disposal of Assets	0	0	0	
Federal Grant Funds	0	0	0	
Total Nonoperating Revenues	298,064	257,624	250,984	
NONOPERATING EXPENSES				
Interest on Bonds	29,842	30,964	115,258	
Loss on Disposal of Assets	22,929	0	0	
Total Nonoperating Expenses	52,771	30,964	115,258	
Net Income before Operating Transfers	196,682	171,295	139,359	
Operating Transfers (Schedule T)				
In	0	0	0	
Out	0	0	0	
Net Operating Transfers	0	0	0	
CHANGE IN NET POSITION	196,682	171,295	139,359	

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ENTERPRISE (PROPRIETARY)

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	BUDGET YEAR ENDING 06/30/21		
			TENTATIVE APPROVED	FINAL APPROVED	
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received From Customers	4,663,207	5,081,616	5,223,295		
Cash Payments to Suppliers	(1,181,121)	(1,389,047)	(1,290,152)		
Cash Payments to Employees	(1,939,700)	(1,950,076)	(2,110,247)		
a. Net cash provided by (or used for) operating activities	1,542,386	1,742,493	1,822,895		
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
None	0	0	0		
b. Net cash provided by (or used for) noncapital financing activities	0	0	0		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and Construction - Capital Assets	(478,109)	(1,561,105)	(3,643,723)		
Cash Received from Sale of Assets	0	0	0		
Consolidated Taxes	137,984	137,984	137,984		
Cash Received from Federal Grant		0	0		
Cash Received for Capacity Fees	1,280	0	0		
Debt Service Interest	(29,841)	(30,964)	(115,258)		
Debt Service Principal	(108,961)	(112,376)	(115,899)		
Issuance of Long-Term Debt	0	1,358,634	3,000,000		
Debt Issuance Costs	0	0	0		
c. Net cash provided by (or used for) capital and related financing activities	(477,647)	(207,827)	(736,896)		
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Redemption (Purchase) of Investments	(245,000)	0	0		
Interest on Investments	150,841	113,000	113,000		
d. Net cash provided by (or used in) investing activities	(94,159)	113,000	113,000		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	970,580	1,647,666	1,198,999		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,574,375	5,544,955	7,192,621		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,544,955	7,192,621	8,391,620		

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: ENTERPRISE FUND

Last Revised 1/28/2020

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type  
 1 - General Obligation Bonds  
 2 - G.O. Revenue Supported Bonds  
 3 - G.O. Special Assessment Bonds  
 4 - Revenue Bonds  
 5 - Medium-Term Financing  
 6 - Medium-Term Financing - Lease Purchase  
 7 - Capital Leases  
 8 - Special Assessment Bonds  
 9 - Mortgages  
 10 - Other (Specify Type)  
 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2020	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21 INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL (9)+(10)
FUND: Proprietary										
SRF Loan Series May 25, 2006	4	20	\$2,000,000	5/25/2006	1/1/2026	3.2375%	\$ 491,467.78	\$ 15,305.30	\$ 75,478.20	\$ 90,783.50
SRF Loan Series 2007	4	20	\$1,200,000	8/27/2007	1/1/2027	2.875%	\$ 343,253.06	\$ 9,292.55	\$ 40,421.09	\$ 49,713.64
SRF Loan Series 2019	4	20	\$9,000,000	10/3/2019		2.080%	Estimated \$1,358,634.00	\$ 90,659.86	\$	\$ 90,659.86
TOTAL ALL DEBT SERVICE							\$2,193,354.84	\$115,257.71	\$115,899.29	\$231,157.00

SCHEDULE C-1 - INDEBTEDNESS  
 DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
 (Local Government)

Budget Fiscal Year 2020-2021

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 81st Session; February 1, 2021 To May 31, 2021*

1. Activity: None

2. Funding Source: \_\_\_\_\_

3. Transportation	\$	_____ -
4. Lodging and meals	\$	_____ -
5. Salaries and Wages	\$	_____ -
6. Compensation to lobbyists	\$	_____ -
7. Entertainment	\$	_____ -
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	_____ -
<b>Total</b>	<b>\$</b>	<b>===== -</b>

Entity: DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

Budget Fiscal Year 2020-2021



Schedule of Existing Contracts

Budget Year 2020 - 2021

Local Government: DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
 Contact: PAULA EAST-JANICKI  
 E-mail Address: [pke@dcsid.com](mailto:pke@dcsid.com)  
 Daytime Telephone: 775-586-8575

Total Number of Existing Contracts: 10

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1	Allison, Mackenzie, et al., James Cavilia, Esq.	8/2/2004		\$ 47,000	\$ 47,000	Legal Services
2	Bently Family Limited Partnership	10/26/1998		\$ 30,000	\$ 30,000	Biosolids Composting
3	R. O. Anderson Engineering, Inc.	7/18/2008		\$ 70,000	\$ 70,000	District General Engineering Svcs.
4	Bob Cook	1/1/2014		\$ 25,200	\$ 25,200	Interaction w/Various Agencies and Permitting Assist.
5	Tahoe Basin Container Service	4/1/2020	3/31/2021	\$ 39,000		Biosolids Hauling
6	Eide Bailly	4/1/2019		\$ 39,500	\$ 41,000	Audit Services
7	JNA Consulting Group	3/20/2019		\$ 850	\$ 850	Debt Management Policy.
8	Paychex Payroll Services	7/1/2019		\$ 5,350	\$ 5,350	Payroll and Tax Reporting
9	Burgarello Alarm, Inc.	6/26/2018		\$ 750	\$ 750	Fire Alarm Monitoring
10	Cashman Equipment Company	2/26/2018		\$ 7,400	\$ 7,400	Generator Inspection
11						
12						
13						
14						
15						
16						
17						
18						
19	<b>Total Proposed Expenditures</b>			<b>\$ 265,050</b>	<b>\$ 227,550</b>	

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts**

**Budget Year 2020 - 2021**

**Local Government:** DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

**Contact:** PAULA EAST-JANICKI

**E-mail Address:** [pke@dcsid.com](mailto:pke@dcsid.com)

**Daytime Telephone:** 775-586-8575

**Total Number of Privatization Contracts:** 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-2021	Proposed Expenditure FY 2021-2022	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	<b>Total</b>				0	0		0		

Attach additional sheets if necessary.