

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 FINAL 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 \$ 5,321,084

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 *Paula East-Janicki*

Dated: May 20, 2020

Michael W. Bradford
Charles E. Fagan
Danya Voz

SCHEDULED PUBLIC HEARING:

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

Publication Date May 9, 2020

Place: Administrative Bldg., Wastewater Reclamation Plant, Round Hill, Nevada (Telephonic Hearing)

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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 Board Members	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

Page: 3
Schedule S-2

PROPRIETARY FUND	(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	2,448,621
Contracts - Other Districts	2,226,803	2,495,717	2,665,272	2,745,482
Other Fees	67,010	137,494	13,000	13,000
Total Operating Revenue	4,628,397	5,081,616	5,223,295	5,207,103
OPERATING EXPENSE				
Salaries, Benefits	1,865,367	1,950,076	2,110,247	2,139,338
Utilities	349,634	391,860	386,860	345,505
Chemicals, Supplies	87,078	86,250	86,250	71,250
Legal, Accounting	91,500	95,850	91,850	99,850
Engineering and Consulting	138,868	117,000	104,000	104,000
Repairs and Maintenance	234,224	349,735	276,910	257,450
Insurance, Other	229,999	325,492	323,422	305,850
Fuels, Lubricants	22,416	22,860	20,860	20,860
Depreciation/Amortization	1,657,922	1,797,858	1,819,263	1,819,263
Total Operating Expense	4,677,008	5,136,981	5,219,662	5,163,366
Operating Income or (Loss)	(48,611)	(55,365)	3,633	43,737
NONOPERATING REVENUES				
Interest Earned	158,800	113,000	113,000	113,000
Property Taxes	0	0	0	0
Consolidated Tax	137,984	137,984	137,984	137,984
Capacity Fees	1,280	6,640	0	0
Gain on Disposal of Assets	0	0	0	0
Federal Grant Funds	0	0	0	0
Total Nonoperating Revenues	298,064	257,624	250,984	250,984
NONOPERATING EXPENSES				
Interest on Bonds	29,842	30,964	115,258	157,718
Loss on Disposal of Assets	22,929	0	0	0
Total Nonoperating Expenses	52,771	30,964	115,258	157,718
Net Income before Operating Transfers	196,682	171,295	139,359	137,003
Operating Transfers (Schedule T)				
In	0	0	0	0
Out	0	0	0	0
Net Operating Transfers	0	0	0	0
CHANGE IN NET POSITION	196,682	171,295	139,359	137,003

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) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	4,663,207	5,081,616	5,223,295	5,207,103
Cash Payments to Suppliers	(1,181,121)	(1,389,047)	(1,290,152)	(1,204,765)
Cash Payments to Employees	(1,939,700)	(1,950,076)	(2,110,247)	(2,139,338)
a. Net cash provided by (or used for) operating activities	1,542,386	1,742,493	1,822,895	1,863,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
None	0	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and Construction - Capital Assets	(478,109)	(1,569,105)	(3,643,723)	(5,400,000)
Cash Received from Sale of Assets	0	0	0	0
Consolidated Taxes	137,984	137,984	137,984	137,984
Cash Received from Federal Grant		0	0	0
Cash Received for Capacity Fees	1,280	0	0	0
Debt Service Interest	(29,841)	(30,964)	(115,258)	(157,718)
Debt Service Principal	(108,961)	(112,376)	(115,899)	(115,899)
Issuance of Long-Term Debt	0	1,358,634	3,000,000	4,700,000
Debt Issuance Costs	0	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(477,647)	(215,827)	(736,896)	(835,633)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	(245,000)	0	0	0
Interest on Investments	150,841	113,000	113,000	113,000
d. Net cash provided by (or used in) investing activities	(94,159)	113,000	113,000	113,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	970,580	1,639,666	1,198,999	1,140,367
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,574,375	5,544,955	7,192,621	7,184,621
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,544,955	7,184,621	8,391,620	8,324,988

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2020	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/21 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
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	7/1/2027	2.875%	\$ 333,253.06	\$ 9,292.55	\$ 40,421.09	\$ 49,713.64
SRF Loan Series 2019	4	20	\$9,000,000	10/3/2019		2.080%	Estimated \$1,700,000.00	\$ 133,119.86	\$	\$ 133,119.86
TOTAL ALL DEBT SERVICE							\$2,524,720.84	\$157,717.71	\$115,899.29	\$273,617.00

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2020-2021

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

Last Revised 1/28/2020

LOBBYING EXPENSE ESTIMATE

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: <u>None</u>		
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	\$	_____ -
Total	\$	_____ -

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

Daytime Telephone: 775-586-8575

Total Number of Existing Contracts: 11

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	Summit Plumbing Co., LLC	5/1/2020	4/30/2023	\$ 74,232	\$ 74,232	Sewer Line Cleaning and Maintenance
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			\$ 339,282	\$ 301,782	

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@dcsl.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	Total				0	0		0		

Attach additional sheets if necessary.