

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, 2022

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 \$ 5,346,604

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)

Charles E. Ferguson  
Paula East-Janicki  
Wesley A. Bisco

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

Signed Paula East-Janicki

Dated: May 18, 2021

SCHEDULED PUBLIC HEARING:

(Must be held from May 17, 2021 to May 31, 2021 this year)

Date and Time May 18, 2021 9:30 a.m.

Publication Date May 6, 2021

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

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	BUDGET YEAR ENDING 6/30/2022
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	11.25	12	12
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other <b>Board Members</b>	5	5	5
TOTAL	16.25	17	17

POPULATION (AS OF JULY 1)	2450	2550	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

Last Revised 3/10/2021



<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	2,465,666	2,448,621	2,321,164	2,321,164
Contracts - Other Districts	2,361,588	2,745,482	2,985,068	2,985,068
Other Fees	182,167	13,000	13,000	13,000
<b>Total Operating Revenue</b>	<b>5,009,421</b>	<b>5,207,103</b>	<b>5,319,232</b>	<b>5,319,232</b>
OPERATING EXPENSE				
Salaries, Benefits	1,928,057	2,139,338	2,175,335	2,175,335
Utilities	326,478	345,505	337,670	337,670
Chemicals, Supplies	62,397	71,250	69,750	69,750
Legal, Accounting	84,423	99,850	95,350	95,350
Engineering and Consulting	125,836	104,000	94,000	94,000
Repairs and Maintenance	307,777	264,475	227,450	227,450
Insurance, Other	243,317	298,825	321,800	321,800
Fuels, Lubricants	14,368	20,860	22,860	22,860
Depreciation/Amortization	1,648,966	1,819,263	1,794,225	1,794,225
<b>Total Operating Expense</b>	<b>4,741,619</b>	<b>5,163,366</b>	<b>5,138,440</b>	<b>5,138,440</b>
Operating Income or (Loss)	267,802	43,737	180,792	180,792
NONOPERATING REVENUES				
Interest Earned	171,488	113,000	63,300	63,300
Property Taxes	0	0	0	0
Consolidated Tax	137,984	137,984	137,984	137,984
Capacity Fees	56,600	0	0	0
Gain on Disposal of Assets	720	0	0	0
Federal Grant Funds	0	0	0	0
<b>Total Nonoperating Revenues</b>	<b>366,792</b>	<b>250,984</b>	<b>201,284</b>	<b>201,284</b>
NONOPERATING EXPENSES				
Interest on Bonds	32,629	157,718	208,164	208,164
Loan Acquisition Expense	101,909	0	0	0
<b>Total Nonoperating Expenses</b>	<b>134,538</b>	<b>157,718</b>	<b>208,164</b>	<b>208,164</b>
Net Income before Operating Transfers	500,056	137,003	173,912	173,912
Operating Transfers (Schedule T)				
In	0	0	0	0
Out	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>CHANGE IN NET POSITION</b>	<b>500,056</b>	<b>137,003</b>	<b>173,912</b>	<b>173,912</b>

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ENTERPRISE (PROPRIETARY)

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/22	
	ACTUAL PRIOR YEAR ENDING 6/30/2020	ESTIMATED CURRENT YEAR ENDING 6/30/2021	TENTATIVE APPROVED	FINAL APPROVED
0				
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>Cash Received From Customers</b>	<b>4,922,601</b>	<b>5,207,103</b>	<b>5,319,232</b>	<b>5,319,232</b>
<b>Cash Payments to Suppliers</b>	<b>(1,101,221)</b>	<b>(1,204,765)</b>	<b>(1,168,880)</b>	<b>(1,168,880)</b>
<b>Cash Payments to Employees</b>	<b>(1,847,510)</b>	<b>(2,139,338)</b>	<b>(2,175,335)</b>	<b>(2,175,335)</b>
<b>Deposits Refundable</b>	<b>15,758</b>			
a. Net cash provided by (or used for) operating activities	<b>1,989,628</b>	<b>1,863,000</b>	<b>1,975,017</b>	<b>1,975,017</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>None</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
b. Net cash provided by (or used for) noncapital financing activities	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>Acquisition and Construction - Capital Assets</b>	<b>(1,849,030)</b>	<b>(5,400,000)</b>	<b>(4,600,194)</b>	<b>(4,600,194)</b>
<b>Consolidated Taxes</b>	<b>137,984</b>	<b>137,984</b>	<b>137,984</b>	<b>137,984</b>
<b>Cash From Sale of Assets</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash Received for Capacity Fees</b>	<b>56,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service Interest</b>	<b>(32,629)</b>	<b>(157,718)</b>	<b>(208,164)</b>	<b>(208,164)</b>
<b>Debt Service Principal</b>	<b>(112,376)</b>	<b>(115,899)</b>	<b>(119,533)</b>	<b>(119,533)</b>
<b>Issuance of Long-Term Debt</b>	<b>1,102,261</b>	<b>4,700,000</b>	<b>3,551,274</b>	<b>3,551,274</b>
<b>Debt Issuance Costs</b>	<b>(101,909)</b>	<b>0</b>	<b>0</b>	<b>0</b>
c. Net cash provided by (or used for) capital and related financing activities	<b>(797,099)</b>	<b>(835,633)</b>	<b>(1,238,633)</b>	<b>(1,238,633)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>Redemption (Purchase) of Investments</b>	<b>1,960,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Investments</b>	<b>183,605</b>	<b>113,000</b>	<b>63,300</b>	<b>63,300</b>
<b>Restricted Investments</b>	<b>(110,563)</b>	<b>(470,000)</b>	<b>(355,121)</b>	<b>(355,121)</b>
d. Net cash provided by (or used in) investing activities	<b>2,033,042</b>	<b>(357,000)</b>	<b>(291,821)</b>	<b>(291,821)</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	<b>3,225,571</b>	<b>670,367</b>	<b>444,563</b>	<b>444,563</b>
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	<b>5,544,955</b>	<b>8,770,526</b>	<b>9,440,893</b>	<b>9,440,893</b>
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>8,770,526</b>	<b>9,440,893</b>	<b>9,885,456</b>	<b>9,885,456</b>

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: ENTERPRISE FUND

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 7/1/2021	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Proprietary							\$	\$	\$	\$
SRF Loan Series May 25, 2006	4	20	\$2,000,000	5/25/2006	1/1/2026	3.2375%	\$ 415,989.58	\$ 12,841.92	\$ 77,941.58	\$ 90,783.50
SRF Loan Series 2007	4	20	\$1,200,000	8/27/2007	7/1/2027	2.875%	\$ 292,831.97	\$ 8,122.09	\$ 41,591.55	\$ 49,713.64
SRF Loan Series 2019	4	20	\$9,000,000	10/3/2019		2.080%	Estimated \$5,802,261.00	\$ 187,199.86	\$	\$ 187,199.86
TOTAL ALL DEBT SERVICE							\$6,511,082.55	\$208,163.87	\$119,533.13	\$327,697.00

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
Budget Fiscal Year 2021-2022

Last Revised 3/10/2021

**Schedule of Existing Contracts**

Budget Year 2021 - 2022

**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 2021-22	Proposed Expenditure FY 2022-2023	Reason or need for contract:
1	Allison, MacKenzie, et al., James Cavillia, Esq.	8/2/2004		\$ 40,000	\$ 40,000	Legal Services
2	Bently Family Limited Partnership	10/26/1998		\$ 21,650	\$ 21,650	Biosolids Composting
3	R.O. Anderson Engineering, Inc.	7/18/2008		\$ 60,000	\$ 60,000	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	4/1/2021	3/31/2022	\$ 35,000		Biosolids Hauling
6	Eide Bailly	4/1/2019		\$ 45,500	\$ 48,000	Audit Services
7	JNA Consulting Group	3/20/2019		\$ 1,000	\$ 1,000	Debt Management Policy.
8	Paychex Payroll Services	7/1/2019		\$ 9,850	\$ 9,850	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>\$ 246,350</b>	<b>\$ 213,850</b>	

Additional Explanations (Reference Line Number and Vendor):



**Schedule of Privatization Contracts**

**Budget Year 2021 - 2022**

**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	Total				0	0		0		

Attach additional sheets if necessary.