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 herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2023**

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 $ 5,807,630

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

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 P East-Janicki

Dated: 'May 18, 2022

Phone: 775-586-8575

APPROVED BY THE GOVERNING BOARD

Charles E. Tagen

SCHEDULED PUBLIC HEARING:
(Must be held from May 16, 2022 to May 31, 2022 this year)

Date and Time May 18, 2022 9:30 a.m. Publication Date May 7, 2022

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

INDEX

SCHEDULE		PAGE
1	TRANSMITTAL LETTER	1
--	INDEX	2
S-2	STATISTICAL DATA	3
A-2	PROPRIETARY FUNDS	4
PROPRIETARY FUNDS		
F-1	REVENUES, EXPENSES AND NET INCOME	5
F-2	STATEMENT OF CASH FLOWS	6
C-1	INDEBTEDNESS	7
31	SCHEDULE OF EXISTING CONTRACTS	8
32	SCHEDULE OF PRIVATIZATION CONTRACTS	9

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	BUDGET YEAR ENDING 6/30/2023
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	12	11.5	11
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other **Board Members**	5	5	5
TOTAL	17	16.5	16

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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2023

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 IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
PROPRIETARY	**E**	**5,732,788**	**5,605,523**	**159,084**	**202,107**	**0**	**0**	**84,242**
TOTAL		**5,732,788**	**5,605,523**	**159,084**	**202,107**	**0**	**0**	**84,242**

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

** Include Depreciation

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 06/30/23 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/23 FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	2,461,266	2,321,164	2,641,267	2,713,360
Contracts - Other Districts	2,683,512	2,985,067	3,016,491	3,006,429
Other Fees	87,398	17,530	13,000	13,000
Total Operating Revenue	5,232,176	5,323,761	5,670,758	5,732,788
OPERATING EXPENSE				
Salaries, Benefits	1,839,669	2,099,335	2,064,392	2,087,392
Utilities	308,427	368,170	368,170	360,170
Chemicals, Supplies	71,214	108,250	108,250	108,250
Legal, Accounting	86,366	103,350	101,300	101,300
Engineering and Consulting	76,284	74,000	74,000	74,000
Repairs and Maintenance	242,047	284,975	204,450	270,450
Insurance, Other	258,986	338,075	364,336	341,366
Fuels, Lubricants	12,460	22,860	22,860	26,860
Depreciation/Amortization	1,812,878	1,880,000	2,235,735	2,235,735
Total Operating Expense	4,708,331	5,279,015	5,543,492	5,605,523
Operating Income or (Loss)	523,845	44,746	127,265	127,265
NONOPERATING REVENUES				
Interest Earned	68,407	21,500	20,500	21,100
Property Taxes	0	0		0
Consolidated Tax	137,984	137,984	137,984	137,984
Capacity Fees	196,440	3,440		0
Gain on Disposal of Assets		6,000		0
Federal Grant Funds	0	0		0
Total Nonoperating Revenues	402,831	168,924	158,484	159,084
NONOPERATING EXPENSES				
Interest on Bonds	81,045	128,665	202,107	202,107
Loss on Disposal Of Assets	917,557	0	0	0
Total Nonoperating Expenses	998,602	128,665	202,107	202,107
Net Income before Operating Transfers	(71,926)	85,005	83,642	84,242
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	(71,926)	85,005	83,642	84,242

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ENTERPRISE (PROPRIETARY)

PROPRIETARY FUND 0	(1) ACTUAL PRIOR YEAR ENDING 6/30/2021	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2022	(3) BUDGET YEAR ENDING 06/30/23 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/23 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	5,272,437	5,323,761	5,670,758	5,732,788
Cash Payments to Suppliers	(879,532)	(1,299,680)	(1,243,366)	(1,282,396)
Cash Payments to Employees	(1,955,140)	(2,099,335)	(2,064,392)	(2,087,392)
Deposits Refundable				
a. Net cash provided by (or used for) operating activities	2,437,765	1,924,746	2,363,001	2,363,001
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	(5,862,011)	(5,000,194)	(190,000)	(1,690,000)
Consolidated Taxes	137,984	137,984	137,984	137,984
Cash From Settlement of Lawsuit	1,400,000	0	0	0
Cash Received for Capacity Fees	196,440	3,440	0	0
Debt Service Interest	(81,045)	(128,665)	(202,107)	(202,107)
Debt Service Principal	(115,899)	(119,533)	(569,626)	(569,626)
Issuance of Long-Term Debt	4,278,351	3,616,082	0	0
Debt Issuance Costs	0	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(46,180)	(1,490,886)	(823,749)	(2,323,749)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	2,450,000	0	0	0
Interest on Investments	82,659	20,600	20,000	21,100
Purchase of Restricted Investments	(428,737)	(92,314)	0	
d. Net cash provided by (or used in) investing activities	2,103,922	(71,714)	20,000	21,100
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,495,507	362,146	1,559,251	60,351
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	8,770,526	13,266,033	13,697,579	13,628,179
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,266,033	13,628,179	15,256,830	13,688,530

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) 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 7/1/2022	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23 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%	$ 338,048.00	$ 10,298.14	$ 80,485.36	$ 90,783.50
SRF Loan Series 2007	4	20	$1,200,000	8/27/2007	7/1/2027	2.875%	$ 251,240.42	$ 6,917.74	$ 42,795.90	$ 49,713.64
SRF Loan Series 2019	4	20	$9,000,000	10/3/2019	1/1/2039	2.080%	$9,000,000.00	$ 184,891.00	$ 446,345.00	$ 631,236.00
							$	$	$	$
TOTAL ALL DEBT SERVICE							$9,589,288.42	$202,106.88	$569,626.26	$771,733.14

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2022-2023

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

Schedule of Existing Contracts

Budget Year 2022-2023

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: 10

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2022-23	Proposed Expenditure FY 2023-2024	Reason or need for contract:
1	Allison, MacKenzie, et al., James Cavilia, Esq.	8/2/2004		$ 40,000	$ 40,000	Legal Services
2	Bently Family Limited Partnership	10/26/1998		$ 22,300	$ 22,300	Biosolids Composting
3	R.O. Anderson Engineering, Inc.	7/18/2008		$ 50,000	$ 50,000	District General Engineering Svcs.
4	Tahoe Basin Container Service	4/1/2022	3/31/2023	$ 36,050		Biosolids Hauling
5	Eide Bailly	4/1/2019		$ 53,000	$ 47,520	Audit Services
6	JNA Consulting Group	3/20/2019		$ 1,000	$ 1,000	Debt Management Policy.
7	Paychex Payroll Services	7/1/2019		$ 3,600	$ 3,600	Payroll and Tax Reporting
8	Burgarello Alarm, Inc.	6/26/2018		$ 750	$ 750	Fire Alarm Monitoring
9	Cashman Equipment Company	2/26/2018		$ 7,400	$ 7,400	Generator Inspection
10	Summit Plumbing	5/1/2020	5/1/2023	$ 63,000		Line Cleaning and Inspection
11						
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			$ 277,100	$ 172,570	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts

Budget Year 2022-2023

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 Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2022-2023	Proposed Expenditure FY 2023-2024	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.