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, 2024**

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 $ **6,110,481**

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

Dated: May 17, 2023

Phone: 775/586-8575

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023 this year)

Date and Time May 17, 2023 9:30 a.m. Publication Date May 6, 2023

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

FORM 4404LGF

Last Revised
5/12/2023

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 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	BUDGET YEAR ENDING 6/30/2024
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	11	10	10
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other **Board Members**	5	5	5
TOTAL	16	15	15

POPULATION (AS OF JULY 1)	2550	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, 2024

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**	**6,006,325**	**5,916,882**	**398,484**	**193,599**	**0**	**0**	**294,328**
TOTAL		**6,006,325**	**5,916,882**	**398,484**	**193,599**	**0**	**0**	**294,328**

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

** Include Depreciation

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	**2,325,227**	**2,713,360**	**2,968,141**	**2,959,343**
Contracts - Other Districts	**2,762,582**	**3,006,429**	**2,978,051**	**3,033,982**
Other Fees	**31,263**	**26,000**	**13,000**	**13,000**
Total Operating Revenue	**5,119,072**	**5,745,789**	**5,959,193**	**6,006,325**
OPERATING EXPENSE				
Salaries, Benefits	**1,583,879**	**1,944,394**	**2,157,773**	**2,157,773**
Utilities	**370,023**	**468,970**	**427,420**	**490,333**
Chemicals, Supplies	**76,313**	**108,250**	**108,250**	**108,250**
Legal, Accounting	**90,527**	**109,300**	**106,300**	**109,300**
Engineering and Consulting	**61,151**	**58,000**	**174,035**	**170,035**
Repairs and Maintenance	**194,203**	**366,325**	**273,800**	**263,300**
Insurance, Other	**272,495**	**281,691**	**313,755**	**306,475**
Fuels, Lubricants	**24,760**	**37,860**	**34,860**	**37,860**
Depreciation/Amortization	**1,869,917**	**2,235,735**	**2,273,557**	**2,273,557**
Total Operating Expense	**4,543,268**	**5,610,525**	**5,869,750**	**5,916,882**
Operating Income or (Loss)	**575,804**	**135,264**	**89,443**	**89,443**
NONOPERATING REVENUES				
Interest Earned	**47,350**	**260,500**	**260,500**	**260,500**
Property Taxes	**0**	**0**	**0**	**0**
Consolidated Tax	**137,984**	**137,984**	**137,984**	**137,984**
Capacity Fees	**4,040**	**0**	**0**	**0**
Gain on Disposal of Assets		**2,500**	**0**	**0**
Federal Grant Funds	**0**	**0**	**0**	**0**
Total Nonoperating Revenues	**189,374**	**400,984**	**398,484**	**398,484**
NONOPERATING EXPENSES				
Interest on Bonds	**180,229**	**110,812**	**193,599**	**193,599**
Loss on Disposal Of Assets	**21,104**	**0**		**0**
Total Nonoperating Expenses	**201,333**	**110,812**	**193,599**	**193,599**
Net Income before Operating Transfers	**563,845**	**425,436**	**294,328**	**294,328**
Operating Transfers (Schedule T)				
In	**0**	**0**		**0**
Out	**0**	**0**		**0**
Net Operating Transfers	**0**	**0**		**0**
CHANGE IN NET POSITION	**563,845**	**425,436**	**294,328**	**294,328**

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 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	**5,333,093**	**5,745,789**	**5,959,193**	**6,006,325**
Cash Payments to Suppliers	**(1,352,600)**	**(1,430,396)**	**(1,438,420)**	**(1,485,552)**
Cash Payments to Employees	**(1,909,242)**	**(1,944,394)**	**(2,157,773)**	**(2,157,773)**
Deposits Refundable	**(15,758)**			
a. Net cash provided by (or used for) operating activities	**2,055,493**	**2,370,999**	**2,363,000**	**2,363,000**
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	**(3,989,043)**	**(990,000)**	**(290,000)**	**(1,390,000)**
Consolidated Taxes	**137,984**	**137,984**	**137,984**	**137,984**
Cash Loss from Disposal of Assets	**(21,104)**			
Cash Received for Capacity Fees	**4,040**	**0**	**0**	**0**
Debt Service Interest	**(180,229)**	**(110,812)**	**(193,599)**	**(193,599)**
Debt Service Principal	**(119,533)**	**(345,303)**	**(578,134)**	**(578,134)**
Issuance of Long-Term Debt	**3,618,639**	**748**	**0**	**0**
Debt Issuance Costs	**0**	**0**	**0**	**0**
c. Net cash provided by (or used for) capital and related financing activities	**(549,246)**	**(1,307,383)**	**(923,749)**	**(2,023,749)**
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	**0**	**(2,205,000)**	**0**	**0**
Interest on Investments	**40,330**	**235,500**	**235,500**	**235,500**
Purchase of Restricted Investments	**(7,788)**	**0**		
d. Net cash provided by (or used in) investing activities	**32,542**	**(1,969,500)**	**235,500**	**235,500**
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**1,538,789**	**(905,884)**	**1,674,751**	**574,751**
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**13,266,033**	**14,804,822**	**15,110,601**	**13,898,938**
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**14,804,822**	**13,898,938**	**16,785,352**	**14,473,689**

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 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 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%	$ 257,563.00	$ 7,671.33	$ 83,112.17	$ 90,783.50
SRF Loan Series 2007	4	20	$1,200,000	8/27/2007	7/1/2027	2.875%	$ 208,445.00	$ 5,678.52	$ 44,035.13	$ 49,713.65
SRF Loan Series 2019	4	20	$9,000,000	10/3/2019	1/1/2039	2.080%	$8,777,978.00	$ 180,248.98	$ 450,987.12	$ 631,236.10
							$	$	$	$
TOTAL ALL DEBT SERVICE							$9,243,986.00	$193,598.83	$578,134.42	$771,733.25

SCHEDULE C-1 - INDEBTEDNESS
Budget Fiscal Year 2023-2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

Schedule of Existing Contracts

Budget Year 2023 - 2024

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 2023-2024	Proposed Expenditure FY 2024-2025	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		$ 45,000	$ 45,000	District General Engineering Svcs.
4	Tahoe Basin Container Service	4/1/2022	3/31/2024	$ 36,050		Biosolids Hauling
5	Eide Bailly	4/1/2019	1/1/2024	$ 44,000		Audit Services
6	JNA Consulting Group	3/20/2019		$ 1,000	$ 1,000	Debt Management Policy.
7	Paychex Payroll Services	7/1/2019		$ 10,000	$ 10,000	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	5/1/2026	$ 63,000	$ 63,000	Line Cleaning and Inspection
11	HDR Engineering	8/24/2022		$ 112,035		Collection Line Assessment
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			$ 381,535	$ 189,450	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts

Budget Year 2023 - 2024

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 2023-2024	Proposed Expenditure FY 2024-2025	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.