MINUTES OF REGULAR MEETING OF
THE BOARD OF TRUSTEES OF
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
March 20, 2024

CALL TO ORDER:

A Meeting of the Board of Trustees of the Douglas County Lake Tahoe Sewer Authority (DCLTSA) was duly convened at 9:30 a.m. on Wednesday, March 20, 2024, at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

ROLL CALL:

Present were Trustees John McLaughlin, Jodie Nelson, Wes Rice and Andy Huckbody. Trustee Keith Fertala was absent.

RECOGNITION OF OTHERS IN ATTENDANCE:

Also present were Authority Manager Rob Hopkins, Authority Controller Paula East-Janicki, Authority Accountant Ying Johnson, Authority Engineer, Rob Anderson, and the Authority's legal counsel, Jim Cavilia. Representatives of the Elk Point Sanitation District (EPSD), Bradley Oneto and Ann Harry were present. Also present were approximately six other members of the public.

PUBLIC COMMENT:

Six members of the public spoke about impacts to beavers in the Burke Creek Rabe Meadow area, expressing concerns about any activity in the area that has a negative impact on the beavers and their habitat.

Brad Oneto of the EPSD reported that EPSD was continuing to work on funding to fully take over the Elks Point collection system and he thanked Authority staff for the ongoing cooperation.

APPROVAL OF AGENDA:

It was moved by Trustee Nelson, seconded by Trustee Rice that, with Item 11.B. removed (at the request of Rob Hopkins), the meeting agenda as presented be approved. The motion carried unanimously.

MINUTES OF PRIOR MEETING:

It was moved by Trustee Huckbody, seconded by Trustee Nelson and carried unanimously that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated February 21, 2024, be approved as presented.

Discussion and possible acceptance of contract with Casey Neilon for a two-year period for Auditing the Fiscal Year 2024 and 2025, for the Maximum Price of Forty Thousand Dollars ($40,000) in 2024 and Forty-Two Thousand Dollars ($42,000) in 2025

Authority Controller, Paula East-Janicki reported that in response to a Request for Proposal for auditing services, three proposals were received. Ms. East-Janicki indicated that the proposal from the Authority's current auditor, Eide Bailly, provided for next year's audit to be completed for the cost of approximately $67,000 with 7% annual increases thereafter. Ms. East-Janicki added that Eide Bailly completed the most recent audit for approximately $43,000. The proposal from Clifton Larson Allen (CLA) was to complete the 2024 audit for the price of $43,470 with 4% annual increases thereafter. Ms. East-Janicki stated that her concern with the CLA proposal was that the audit was to be conducted by individuals who had conducted audits for California agencies in the past but not for Nevada government entities.

Finally, Ms. East-Janicki stated that the proposal from Casey Neilon, an accounting firm from Carson City, provide that the 2024 audit would be completed for $40,000 and the next year for $42,000, with an option for an additional three years with annual CPI adjustments not to exceed 5% each year. Ms. East-Janicki recommended that the Board accept the proposal from Casey Neilon.

Following a brief discussion among the Trustees in which Trustee Huckbody indicate that TDD uses Casey Neilon for its annual audits and has been very satisfied, it was **moved by Trustee Huckbody, seconded by Trustee Nelson that the proposal for auditing services from Casey Neilon be accepted as presented.** Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment. **The motion carried unanimously.**

Discussion and possible extension of contract for South Tahoe Refuse biosolids trucking, a sole source provider, at a rate of $423.00 per trip, an increase of .24%

Ms. East-Janicki indicated that Tahoe Basin Container & Recycling Services (TBC&R) has offered to renew its agreement with the Authority for the hauling of biosolids from the plant. The offer is for one-year from April 1, 2024 through March 31, 2025 for the price of $423 per trip which is only $1 higher than the current price. As a sole source provider of this service, Ms. East-Janicki stated that no other proposals had been received and she recommended that the Board accept to the proposal.

Following a brief discussion among the Trustees, **it was moved by Trustee Huckbody, seconded by Trustee Rice that the contract with TBC&R be approved as presented.** Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment. **The motion carried unanimously.**

Discussion and possible adoption of the Tentative Budget for Fiscal Year 2024-2025

Ms. East-Janicki presented the Board with a Tentative Budget for Fiscal Year 2024-2025 and asked Authority Accountant, Ying Johnson to summarize the budget for the Trustees. Specifically, Ms. Johnson reported that the budget includes a 3.1% increase in salaries over the previous year, power and utilities costs are up $45,000, solid waste removal costs are budgeted to be up approximately 8.2% based on the vendor's price increase and water costs are budgeted to be down based on improvements at the main pump station that significantly reduce the need for water.

Ms. Johnson stated that approximately $112,000 for engineering expenses related to the ongoing assessment of the Authority's collection lines is not in the tentative budget as that work is anticipated to be completed in the current fiscal year. Ms. East-Janicki stated that the tentative budget reflects a reduction in legal and accounting costs based on the lower auditing fees in the upcoming fiscal year.

Ms. Johnson added that casualty insurance costs are expected to increase by 10% in the upcoming fiscal year, that the media used in the plant odor scrubber is slated to be replaced at the cost of approximately $45,000 and that $50,000 is budgeted to replace manholes as part of the Nevada Department of Transportation's planned repaving projects. Overall, Ms. East-Janicki indicated that the operations and maintenance budget is set to increase by approximately 1.5%.

Ms. Johnson then proceeded to walk the Trustees through some specific provisions of the tentative budget, pointing out that operating revenues are anticipated to be up by approximately $54,000 over the current year, that out of Authority sewer fees are budgeted to increase based on a reduction in flows from in-Authority users and that the depreciation expenses are budgeted to increase based on certain completed projects being capitalized in the upcoming year.

Ms. Johnson also stated that nonoperating revenues are estimated to be lower based on an anticipated reduction in interest income. In the cash-flow statement, Ms. Johnson pointed out that that this schedule budgets $4.1 million for work on the effluent line replacement and $100,000 for other capital equipment.

Ms. Johnson proceeded to describe changes in rates for the contributing districts, explaining that KGID's rate will increase by 8.3%, RHGID's rate will decrease by 6%, TTD's rate will decrease by 1.41% and the in-Authority rate will increase by approximately 3%.

In response to a question from Trustee Nelson, Ms. East-Janicki stated that the budgeted increase in wages was low compared to the current year's budget because the health insurance costs in the current budget were overestimated and the Authority is not planning on hiring any additional staff.

In response to inquiries from Trustee Huckbody, Ms. East-Janicki indicated that the number of in-Authority residential users was approximately 811 and that currently the in-Authority hookup rate is very low based on the fact it has not been revised in decades. Ms. East-Janicki added that increasing the hook-up rate has been considered and should probably be done in the near future.

Following a brief discussion among the Trustees, **it was moved by Trustee Nelson, seconded by Trustee Rice that the Tentative Budget for Fiscal Year 2024-2025 be approved as presented.** Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment. **The motion carried unanimously.**

MANAGER'S REPORT:

A. General Status Report

Mr. Hopkins presented the Board with a written summary of various general matters related to the Authority and briefly summarized some items in the written report. The written report is incorporated in these minutes by this reference.

Mr. Hopkins reported that the Authority's 2024 Hazardous Material Permit has been completed and submitted to the appropriate state agencies. Mr. Hopkins indicated that Authority staff has met with Brad Oneto of EPSD and he thanked Mr. Oneto for his efforts in moving toward EPSD's takeover of full responsibility for EPSD's collection system. Mr. Hopkins stated that he was continuing to work on planning for the Export Force Main Replacement Project.

With regard to a plan to construct three new high-end condominiums in Lake Village, Mr. Hopkins reported that application fees have been submitted to DCLTSA for its review of the plans. Mr. Hopkins stated that all plans will be reviewed by the Authority's engineer to ensure that there are no conflicts with DCLTSA's infrastructure.

Mr. Hopkins stated that carbon media in the Authority's odor control facilities is scheduled to be replaced in the upcoming fiscal year and he thanked Authority staff for efforts in finding the product at the best price possible.

Mr. Hopkins reported that the Authority staff has arranged to enter into a cooperative purchasing agreement with STPUD for polymer coagulant that should result in significant saving. Mr. Hopkins specifically thanked Maintenance and Operations Superintendent Nikolai Nikolov for his work on this.

Finally, Mr. Hopkins stated that installation of an access hatch at the Beach Pump Station in order to allow for installation of a channel grinder has recently been completed and the grinder itself will be installed in the near future.

In response to a question from Trustee Huckbody regarding potential flooding at the Beach Pump Station, Mr. Hopkins indicated that as a result of snow melt, water was accumulating near the pump station and accordingly he contacted the Nevada Division of Wildlife about removing a small portion of beaver dam in the area to reduce the risk of flooding. In order to create some flow a small section of the dam was removed but at no time did he or staff consider removing the beaver dam. The flooding risk was avoided, and the dam remains in place. Authority Engineer, Rob Anderson added that he has inspected the area and believes that there is a simple way to increase the drainage and significantly reduce the risk of flooding at the pump station.

Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment.

ENGINEER'S REPORT

A. General Projects Status Report

In addition to his participation in the Manager's Report, Authority Engineer, Rob Anderson, presented correspondence dated March 18, 2024, briefly summarizing various issues that R.O. Anderson Engineering has been involved with on behalf of the Authority. The March 18, 2024, correspondence is incorporated in these minutes by this reference.

Mr. Anderson stated that his office had reviewed improvement plans for the Kahle Drive street improvement project and provided comments to Mr. Hopkins, to be shared with the contractor. His office is also working to respond to STPUD's requests relative to that agency's ongoing master planning efforts.

Mr. Anderson provided the Trustees with the most current influent flow data indicating that total flows are up slightly over last year with some variations among the contributing districts. Mr. Anderson indicated that work is ongoing to reconcile flows from RHGID based on RHGID's recently installed new meter.

Mr. Anderson reported that the private sewer lateral for the new Edgewood cart barn was recently approved by the Authority. Additionally, with regard to Edgewood, Mr. Anderson stated that he was continuing to work with Edgewood and Mr. Hopkins on the realigned emergency intertie with STPUD. At this time, Mr. Anderson indicated that the improvements were not ready for acceptance by DCLTSA.

In response to a question from Trustee Nelson regarding the proposed revised access to the Beach Pump Station and communications between the USFS and the Tahoe Beach Club, Mr. Hopkins and Mr. Anderson both stated that they had no new information since the Board's February meeting.

Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment.

AUTHORITY CONTROLLER'S REPORT:

A. General Status Report

The Authority Controller, Paula East-Janicki, provided the Board with a budget to actual spreadsheet and reported that operating expenses are approximately 2.9% under budget through January. Ms. East-Janicki reported that payment of approximately $64,000 was recently made for the in-line camera assessment of collection lines, which was originally budgeted to be paid in last year's budget. Ms. East-Janicki indicated that electrical costs at the plant are continuing to trend downward.

With regard to accounts receivable, Ms. East-Janicki reported that the Authority has a $19,800 credit balance based on some customers paying in advance.

Finally, Ms. East-Janicki provided a description of the continuing efforts to reconcile the calculation of influent flows from the various districts, explaining that the data available shows a pretty dramatic increase in flows from KGID. She is of the opinion that there may be an issue with KGID's meter and she has notified KGID's district manager.

Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment.

B. Investment Report

Ms. East-Janicki made a written summary of the Authority's investments available and reported that the Authority has more than $17 million currently invested in the Local Government Investment Pool (LGIP) and laddered certificates of deposit (CDs). Ms. East-Janicki stated that the LGIP paid interest of more than 5.29% per annum in January. Ms. East-Janicki indicated that the only change in the total amount invested since last month was the addition of interest.

Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment.

APPROVAL OF CLAIMS:

The claims along with the Authority's check register were provided to the Board.

The claims were signed off on by Trustee Rice.

Trustee Nelson opened the floor to public comment regarding the matter. There was no public comment.

Reports/updates from Board of Trustees concerning the areas or districts they represent

Trustee Huckbody reported that TDD is currently working on its budget and is also working with some homeowners at Marla Bay who have sewer laterals near the beach that are exposed. Trustee Huckbody indicated that these laterals are the owners' responsibility and TDD was encouraging owners to connect directly to the sewer main in the street and no longer rely on the laterals near the beach.

Trustee Nelson reported that KGID had its board meeting the previous night and that KGID had moved into its new building as of March 1st. Trustee Nelson stated that KGID was continuing to deal with the issue of responsibility for clearing snow around fire hydrants.

Trustee Rice reported that the federal funding for Kahle Drive has been restored and work is set to begin this year. Also, Trustee Rice reported that legitimate qualified board members are now in place for Oliver Park General Improvement District and EPSD.

Chairman McLaughlin reported that renovation work at the Golden Nugget has begun and that a new restaurant is scheduled to open in April at Harvey's with additional renovations continuing at Harvey's. Chairman McLaughlin stressed that this expenditure of capital in the casino core is good news for business at Stateline.

Trustee Nelson opened the floor to public comment regarding the matter. There was no public comment.

PUBLIC COMMENT:

There was no public comment.

ADJOURNMENT:

There being no further business, the meeting was adjourned at 10:45 a.m.

APPROVED

4894-2315-5633, v. 1

Section 2: Cost Proposal

EXPECTED HOURS AND FEES

Our fees in this proposal are based off the current market and economic conditions, which is $175/hour for the year ended June 30, 2024, to take into account the significant inflation experienced in the last several years, and continue to build in cost of living increases throughout the proposal period.

If you request additional services, we'll obtain your agreement on fees before commencing work, so there are no surprises or hidden fees. We propose the following hours and fees based on our understanding of the scope of work and the level of involvement of the Authority's staff:

Total hours required to complete the engagement for each year by personnel levels (i.e., total hours for partner, manager, supervisor, senior and junior).

Engagement Hours

Staff Level	Financial Statement Audit Hours	Single Audit Hours
Partner	30	10
Manager	85	20
Senior Associate	130	40
Staff	125	30
Total	**370**	**100**

Total fees for audit services for each year.

Engagement Services and Fees

Services	2024	2025	2026	2027	2028	2029	2030
Financial Statement Audit	$64,750	$69,600	$74,825	$80,450	$86,475	$92,950	$99,925
5% Technology Fee [2]	$3,238	$3,480	$3,741	$4,023	$4,324	$4,648	$4,996
Financial Statement Audit Total	**$67,988**	**$73,080**	**$78,566**	**$84,473**	**$90,799**	**$97,598**	**$104,921**
Single Audit [1]	$17,500	$18,800	$20,225	$21,750	$23,375	$25,125	$27,008
5% Technology fee [1] [2]	$875	$941	$1,011	$1,087	$1,169	$1,256	$1,350
Single Audit Total	**$18,375**	**$19,741**	**$21,236**	**$22,837**	**$24,544**	**$26,381**	**$28,358**

[1] This fee will only be charged in years where a single audit is required and includes the cost of one major program. Should your audit require additional major programs, our fee for each major program will range from $7,500-$12,500 depending on the year of the contract.

[2] In addition to our rate per hour above and consistent with industry practice, beginning in 2024, we will begin charging a technology fee. This technology fee is meant to value the cost of staying current in employing our IT professionals, staying current in audit technology and other items such as safeguarding and security of data. All of these are necessary to provide high quality service. Overhead has always been a consideration in billing rates; however, we are specifically isolating a technology fee given the rapid increase in costs and consistency in the industry. The technology fee is 5% of the engagement fee.

1. Cost Component of Proposal

Having upfront conversations builds relationships.

The value we can provide your organization starts with helping you uncover revenue opportunities and put dollars in your pocket. While we are addressing your compliance needs, our insights and strategies also represent a return on your investment.

Total fees for audit services

Based on our understanding of your requirements, we propose the following fees:

Professional Services	Total Hours	2024	2025	2026
Financial statements audit	232	$41,120	$43,180	$45,340
Single audit ((one major program, each additional major program is $4,000)	32	$5,820	$6,110	$6,420
Technology and client support fee (5%)	-	$2,350	$2,460	$,2590
Total	**264**	**$49,290**	**$51,750**	**$54,350**

FY 2025 and 2026 includes an annual increase of 5%.

$43,470-

Staff Level	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Principal	28	$590	$385	$10,780
Director	46	$300	$210	$9,660
Supervisory Staff	90	$230	$160	$14,400
Staff	90	$180	$125	$11,250
Clerical	90	$120	$85	$850
Total for described in Scope of Work	***264***			***$46,940***
5% tech fee				$2,350
Total				**$49,290**

CASEY NEILON

Cost Proposal

Due to the cost to onboard an audit client for a one year period, it is not normally cost effective to propose on a one year term. These one- time costs include communication with the predecessor auditor, review of their audit files in accordance with professional standards, developing an understanding of the policies and procedures of the Board and developing an understanding of internal controls. If the contract term is for a period of two to five years, we can spread those costs in a more budget friendly manner for the Board.

One Year Contract

June 30, 2024	Not to exceed fee	$45,000

Two Year Contract

June 30, 2024 Audit	Not to exceed fee	$40,000
June 30, 2025 Audit	Not to exceed fee	$42,000

The contract would include an option to extend for an additional three years at an increase equal to the consumer price index limited to 5% in any year.

If the need arises for additional projects outside of the scope proposed, the following hourly rates would apply:

Shareholder	$325 - $400
Manager	$205 - $250
Senior	$155 - $180
Staff	$ 90 - $135

We understand that many clients need assistance throughout the year, and we encourage our audit clients to meet with us during the year to identify if there are new topics, issues or standards that need to be implemented. This meeting is considered part of the audit fee and is not separately billed. In addition, all phone calls during the year are included in our fixed price unless there is additional research or reporting required.

Tahoe Basin Container
& Recycling Services

2140 Ruth Avenue · South Lake Tahoe · California · 96150 · phone: (530) 541-4353 · fax: (530) 544-2608

February 8, 2024

Douglas County Lake Tahoe Sewer Authority
Attn: Mrs. Paula East-Janicki
P.O. Box 578
Zephyr Cove NV 89448

RE: Biosolids Trucking Contract Extension

Dear Mrs. East-Janicki:

Tahoe Basin Container Service Inc. would like to extend the biosolids trucking contract under the provisions of Article 3 of our Agreement for an additional year. The new price will be $423.00 per trip, an increase of 0.24% over the current price of $422.00, for the new contract period that runs from April 1, 2024 to March 31, 2025. The price increase is the result of higher labor and insurance costs.

As previously discussed, since our trucking costs are essentially the same whether we are hauling a one-bin or two-bin load, the rate per haul will be $423.00 for either a one-bin load or two-bin load.

We appreciate having Douglas County Lake Tahoe Sewer Authority as a long-standing customer and look forward to continuing providing a high level of service. Please give me a call if you have any questions at (530) 542-8300.

Sincerely,

Jeffery R. Tillman
President

cc: Rob Hopkins, DCLTSA Manager

Authority Accountant's Tentative Budget Report

FY 2024-2025

March 20, 2024

1. First, I would like to show the Board the Budget vs. Actual expense estimation sheet.
    a. Overall, there is a 3.13% increase in the Salaries and Benefits category due to salary increases that resulted from the salary study adopted in January 2024. Also, employee health insurance costs are expected to rise 9.2% and the workers' comp by 15%.
    b. With the Power & Utilities cost, we added $45,000 to the Electrical Power amount we budgeted last year, as we've been over budget in that category every month. There is also an 8.2% increase in solid waste removal. However, for our water, we will have a decrease in usage and cost at MPS compared to the year before. We hardly use any water now as the waterless seals work very well.
    c. For Engineering & Consulting, there is a $112,035 engineering expense for HDR's assessment of the Authority's collection lines in the current year, and it will not be included in the next budget year because the project is expected to be completed at the end of May or early June 2024.
    d. In the Legal & Accounting categories, we have projected saving $28,000 by switching our audit service from Eide Bailly ($68, 000) to Casey Neilon($40,000.)
    e. Under Fuels & Lubricants, we are projecting a decrease of $7,000 for the budget year based on our current year's expenses through January 2024.
    f. In Insurance & Other, we are expecting a 10% increase in Casualty Insurance cost and an increase in expenses for the third-party sample testing. We also plan to replace the

Bioscrubber Media, the material used in the odor control system at a cost of $45,000. This media needs to be replaced every 3-5 years. There is $50,000 in the budget to replace 14 manholes due to NDOT's Road Re-Paving Project. That money is in the Repairs to Collection System account; therefore, the expense is not distributed to the participated Districts. Only the in-Authority users pay for it. Replacing the Media and the manholes alone is about $95,000 in expenses that were not in the last year's budget.

g. Overall, the tentative Operations and Maintenance budget increased $54,966 or about 1.5%.

2. Second, let's take a look at the formal Tentative Budget to be submitted to the Department of taxation:

    a. Starting on Page 5, you will notice that our Operating Revenues will increase $54,966 over last year's revenues. The Authority's operating expenses must be covered by the revenues as we operate under the enterprise fund. The Operating Revenues amount includes the Capital Assessment portion of rates and O & M expenses.

    b. The Contracts-Other Districts line increased more than the Sewer Fees line in-Authority users. This is due to decreased flows from in-Authority commercial users, mainly the Casino Core, in 2023.

    c. Under Operating Expenses, the Depreciation Expense increased as the Pump Station Rehabilitation Project and the RAS & WAS PLC Project (a part of Aeration Basin Upgrade) will be capitalized during the budget year. However, Depreciation does not factor into rates. These projects are under the Capital Development plan and are covered by the annual Special Assessment. The budget shows an Operating Income Loss because the Depreciation is larger than the Special Assessment. The money we are bringing in for replacement of capital assets is less than the amount they are depreciating.

d. In Nonoperating Revenues, we estimated less interest earned from our investments as the overall interest rate projection is trending down compared to 2023.

e. Moving on to Page 6, the Statement of Cash Flows:

    i. Under Item C, Cash Flows from Capital and Related Financing Activities, for Acquisition and Construction of Capital Assets, we budget $4,100,000 for the first year of work on the Effluent Line Replacement and $100,000 for general capital outlay to replace smaller pumps and equipment.

3. Lastly, let's talk about the rates for each participating Districts in relating to the budget:

    a. KGID's rate will increase by 8.3% because their flow percentage is significantly up.

    b. RHGID's rate will decrease by 6%.

    c. Tahoe Douglas District's rate will decrease by 1.41%.

    d. In-Authority residential rate will increase by about 3%, from $576 per year to $594, $49.50 per month. The increase totals $18 per year, $1.50 per month. We have not raised our residential rate since July 2022.

    e. The commercial flows decreased 4% in 2023; therefore, the cost per 1,000/gallons increased by 2.60%. However, for some commercial users, the overall cost will increase due to their high flows, and some will decrease due to low flows.

3/14/2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2023-2024 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 23/24	% ADJ EXPENDED	PROPOSED BUDGET 24/25	COMMENTS	DIFFERENCE	% +/-
SALARIES & BENEFITS										
401.11	BASE SALARIES	1,248,244	711,198		1,248,244	57.0%	1,353,923		$ 105,679	
403/404.11	OVERTIME	50,679	19,672		50,679	38.8%	40,618		$ (10,061)	
405.11	HOLIDAY	19,715	319	-14,715	5,000	6.4%	12,972		$ (6,743)	
407.11	NTD	0	0		0	0.0%	0			
408.11	STAND-BY PAY	19,656	11,542		19,656	58.7%	19,656		$ -	
409.11	LONGEVITY	2,685	2,685		2,685	100.0%	3,310		$ 625	
413.11	HEALTH INSURANCE	325,954	175,625	-25,954	300,000	58.5%	304,506	9.2% Cost Increase	$ (21,448)	
415.11	STATE RETIREMENT	425,646	233,551	-68,960	356,686	65.5%	421,958		$ (3,688)	
420.11	OPEB EXPENSE	25,000	14,583		25,000	58.3%	25,000	Estimated Pending Evaluation	$ -	
417.11	SIIS	20,700	11,453	2,300	23,000	49.8%	22,581	Estimated 15% Increase Over Current	$ 1,881	
418.11	MEDICARE TAX	19,444	11,029	556	20,000	55.1%	20,742		$ 1,298	
419.11	UNEMPLOYMENT INS	50	39	-11	39	0.0%	50		$ -	
496.11	CONTRACT SVCS.	0	0		0	0.0%	0		0	
TOTAL SALARIES & BENEFITS		2,157,773	1,191,699	-106,784	2,050,989	58.1%	2,225,316		3.13%	
POWER & UTILTIES										
421.11/421.14	ELECTRIC POWER - PLANT/EFS	333,638	204,222	45,000	378,638	54%	378,638		45,000	
421.12	ELECTRIC POWER - BPS	22,050	11,338	-2,000	20,050	57%	20,050			
421.13	ELECTRIC POWER - MPS	92,925	49,329	-2,000	90,925	54%	90,925			
421.14	INCLUDED W/421.11									
	TOTAL ELECTRIC POWER	448,613	264,890	41,000	489,613	54%	489,613		9.14%	
423.11	NATURAL GAS - PLANT	15,500	9,456	800	16,300	58%	16,300			
423.12	NATURAL GAS - BPS	1,700	624	-600	1,100	57%	1,100			
423.13	NATURAL GAS - MPS	365	213	0	365	58%	365			
	TOTAL NATURAL GAS	17,565	10,293	200	17,765	58%	17,765		1.14%	
425.11	WATER - PLANT	12,400	6,942		12,400	56%	12,400			
425.12	WATER - BPS	3,500	1,413	-1,000	2,500	57%	2,500			
425.13	WATER - MPS	1,100	85	-750	350	24%	350			
	TOTAL WATER	17,000	8,439	-1,750	15,250	55%	15,250		-10.29%	
483.11	SOLID WASTE REMOVAL	7,155	5,807	3,000	10,155	57%	10,988	8.2% Cost Increase		
TOTAL POWER & UTILITIES		490,333	289,430	42,450	532,783	54%	533,616		8.83%	
REPAIRS & MAINTENANCE										
430.11	MAINT. - EXPORT LINE	9,500	0		9,500	0%	9,500			
430.19	MAINT. - COLLEC. SYSTEM	75,000	101,254	30,000	105,000	96%	75,000			
431.19	REPAIR - COLLEC. SYSTEM	12,500	0		12,500	0%	50,000	Ndot Road Re-pave Manhole Replc		
431/432.11	MAINT/REPAIR - COMPUTERS	5,500	3,328	300	5,800	57%	5,800			
434.11	SCADA SUPPORT	3,500	212		3,500	6%	3,500			

3/14/2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2023-2024 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 23/24	% ADJ EXPENDED	PROPOSED BUDGET 24/25	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
436.11	REPAIR - TRUCK & AUTO	20,050	4,146	-10,000	10,050	41%	10,050		
	TOTAL MAINTENANCE	126,050	108,940	20,300	146,350	74%	153,850		22.05%
440.11	REPAIR MECHANICAL - PLT/ESF	49,000	28,383		49,000	58%	49,000		
440.12	REPAIR MECHANICAL - BPS	2,000	450		2,000	22%	2,000		
440.13	REPAIR MECHANICAL - MPS	26,000	3,337	-20,000	6,000	56%	6,000		
440.14	INCLUDED W/440.11								
	TOTAL REPAIRS MECHANICAL	77,000	32,170	-20,000	57,000	56%	57,000		
441.11	REPAIR BLDGS & GRND PLNT/ESF	5,550	7,502	7,500	13,050	57%	5,550		
441.12	REPAIR BLDGS & GRND BPS	500	0		500	0%	500		
441.13	REPAIR BLDGS & GRND MPS	0	0		0	0%	0		
441.14	INCLUDED W/441.11								
	TOTAL REPAIR BLDGS & GRND	6,050	7,502	7,500	13,550	55%	6,050		0.00%
442.11	REPAIR HEATING EQP PLNT/ESF	825	593	400	1,225	48%	1,225		
442.12	REPAIR HEATING EQP BPS	500	0		500	0%	500		
442.13	REPAIR HEATING EQP MPS	0	0		0	0%	0		
442.14	INCLUDED W/442.11								
	TOTAL REPAIR HEATING EQP	1,325	593	400	1,725	34%	1,725		30.19%
443.11	REPAIR ELECTRICAL PLANT/ESF	8,925	1,939	-3,500	5,425	36%	5,425		
443.12	REPAIR ELECTRICAL BPS	850	0	-400	450	0%	450		
443.13	REPAIR ELECTRICAL MPS	500	0		500	0%	500		
443.14	INCLUDED W/443.11								
	TOTAL ELECTRICAL REPAIR	10,275	1,939	-3,900	6,375	30%	6,375		-37.96%
REPAIRS AND MAINTENANCE (CONTINUED)									
444.11	REPAIR INST & METER PLNT/ESF	12,000	11,316	1,000	13,000	87%	13,000		
444.12	REPAIR INST & METER BPS	0	0		0	0%	0		
444.13	REPAIR INST & METER MPS	0	0		0	0%	0		
444.14	INCLUDED W/444.11								
	TOTAL REPAIR INST & METER	12,000	11,316	1,000	13,000	87%	13,000		8.33%
445.13	REPAIR	0			0	0%			
445.14	ACCOUNTS	0			0	0%			
	TOTAL REPAIRS EMERGENCY	0	0	0	0	0%	0		0.00%
447.11	EQUIPMENT RENTAL	3,000	18,886		3,000	630%	3,000		
449.11	MAINT/MECH SUPPLIES	19,600	9,041	-4,000	15,600	58%	15,600		
487.11	SAFETY EQUIPMENT	8,000	3,570		8,000	45%	8,000		

3/14/2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2023-2024 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 23/24	% ADJ EXPENDED	PROPOSED BUDGET 24/25	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
		0			0	0%			
	TOTAL SUPPLIES	30,600	31,497	-4,000	26,600	118%	26,600		-13.07%
TOTAL REPAIR, MAINTENANCE & SUPPLIES		263,300	193,956	1,300	264,600	73%	264,600		0%
ENGINEERING & CONSULTING									
450.11	ENGINEERING PLANT/ESF	52,000	31,079	5,000	57,000	55%	52,000	Estimated Current	
450.12	ENGINEERING BPS	0	0		0	0%	0		
450.13	ENGINEERING MPS	0	0		0	0%	0		
450.14	INCLUDED W/450.11	0	0		0	0%	0		
450.19	ENGINEERING ID	112,035	9,898		112,035	0%	0		
	TOTAL ENGINEERS	164,035	40,977	5,000	169,035	24%	52,000		-68.30%
458.11	CONSULTING	6,000	3,000		6,000	50%	4,000		
TOTAL ENGINEERING & CONSULTING		170,035	43,977	5,000	175,035	25%	56,000		-67.07%
LEGAL & ACCOUNTING									
460.11	LEGAL - PLANT	45,000	30,415	7,500	52,500	58%	45,000		
460.19	LEGAL - IN DISTRICT				0	0%	0		
462.11	ACCOUNTING	64,300	42,741		64,300	66%	50,000		
TOTAL LEGAL & ACCOUNTING		109,300	73,156	7,500	116,800	63%	95,000		-13%
CHEMICALS & SUPPLIES									
433.11	SUPPLIES	0	0		0	0%	0		
470.11	CHEMICALS	100,500	62,777	8,000	108,500	58%	115,000		
470.12	CHEMICALS		0		0	0%	0		
470.13	CHEMICALS		0		0	0%	0		
471.11	LABORATORY SUPPLIES	7,750	8,601	7,000	14,750	58%	14,750	Running add'l daily QC tests	7,000
TOTAL CHEMICALS & SUPPLIES		108,250	71,378	15,000	123,250	58%	129,750		19.9%
FUELS & LUBRICANTS									
476.11	FUELS & LUBRICANTS PLANT	37,860	16,595	-7,000	30,860	54%	30,860		-7,000
476.12	FUELS & LUBRICANTS BPS	0	0		0	0%	0		
476.13	FUELS & LUBRICANTS MPS	0	0		0	0%	0		
TOTAL FUELS & LUBRICANTS		37,860	16,595	-7,000	30,860	54%	30,860		-18.5%
INSURANCE & OTHER									

3/14/2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2023-2024 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 23/24	% ADJ EXPENDED	PROPOSED BUDGET 24/25	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
427.11	TELEPHONE PLANT	19,500	11,988	1,000	20,500	58%	20,500		1,000
427.12	TELEPHONE BPS	400	271	100	500	54%	500		100
427.13	TELEPHONE MPS	0	0		0	0%	0		0
427.14	INCLUDED W/427.11	0					0		0
435.11	SMALL TOOLS & EQUIPMENT	12,525	8,468	2,000	14,525	58%	14,525		2,000
466.11	CASUALITY INSURANCE	109,104	63,644		109,104	58%	120,014	Expected 10% Increase Over Current Year	10,910
467.11	PUB. OFFICIAL/EMP. BOND	0	0		0	0%	0		0
467.19	PUB. OFFICIAL BOND	0	0		0	0%	0		0
468.11	POLLUTION LIABILITY	0	0		0	0%	0		0
479.19	OFFICERS FEES	0	0		0	0%	0		0
480.19		0			0	0%	0		0
433.11	ANNUAL SOFTWARE LICENSES	26,500	18,549	5,000	31,500	59%	20,000		-6,500
482.11	LAUNDRY & LINEN	2,500	1,466		2,500	59%	2,500		0
INSURANCE AND OTHER (CONTINUED)									
484.11	FOREST SERVICE FEE	500	389		500	0%	500		0
484.12	FOREST SERVICE FEE BPS	0			0	0%	0		0
485.11	TRAINING,DUES,& SUBSCRIP.	6,500	1,394		6,500	21%	6,500		0
486.11	OFFICE EXPENSE	8,250	4,865		8,250	59%	8,250		0
488.11	TRAVEL	0	0		0	0%	0		0
489.11	SLUDGE DISPOSAL	0	0		0	0%	0		0
490.11	SAMPLE TESTING	50,725	27,511	-2,000	48,725	56%	64,950	Switch to WetLab	14,225
491.11	ODOR CONTOL SYS MAINT/PLT	2,000	4,723		2,000	236%	45,000	Replace Media	43,000
491.12	ODOR CONTOL SYS MAINT/BPS	0	0		0	0%	0		0
491.13	ODOR CONTOL SYS MAINT/MPS	0	0		0	0%	0		0
493.11	BIOSOLIDS DISPOSAL	53,921	26,628	-7,500	46,421	57%	46,560	0.24% Increase	-7,361
494.11	OPERATING LEASE - PLANT	0	0		0	0%	0		0
494.12	OPERATING LEASE - PLANT	0	0		0	0%	0		0
494.13	OPERATING LEASE - PLANT	0	0		0	0%	0		0
495.11	UNDERGROUND SERVICE ALERT	600	563		600	94%	600		0
496.11		0			0		0		0
497.11	PERMIT FEES	12,250	12,641	500	12,750	99%	12,750	Most at Beginning of Year	500
480.11 & 499.11	BANK CHARGES/MISCELLANEOUS	1,200		-1,200	0	0%	0		-1,200
499.12	MISCELLANEOUS BPS	0			0	0%	0		0
499.13	MISCELLANEOUS MPS	0			0	0%	0		0
	CONTINGENCY	0	0		0	0%	0		
TOTAL OTHER		306,475	183,099	-2,100	304,375	60%	363,150		18.49%
TOTAL ALL EXPENSE CATEGORIES:		3,643,326	2,063,290	-44,634	3,598,692	57%	3,698,292		1.51%
CAPITAL OUTLAY		100,000			100,000	0%	100,000		
TOTAL O & M BUDGET		3,743,326	2,063,290	-44,634	3,698,692	56%	3,798,292		1.47%
							$ 54,966	Increase over 2023-2024 Budget	

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 **TENTATIVE** budget for the fiscal year ending **June 30, 2025**

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 $ **6,387,520**

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: March 20, 2024

Phone: 775/586-8575

APPROVED BY THE GOVERNING BOARD

_____

_____

_____

_____

_____

_____

_____

_____

SCHEDULED PUBLIC HEARING:
(Must be held from May 20, 2024 to May 31, 2024 this year)

Date and Time May 22, 2024 9:30 a.m. Publication Date May 11, 2024 Estimated

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

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PROPRIETARY FUNDS		
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2024
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	10	10	10
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other **Board Members**	5	5	5
TOTAL	15	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, 2025

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**	**6,169,292**	**6,207,338**	**517,984**	**180,182**	**0**	**0**	**299,756**
TOTAL		**6,169,292**	**6,207,338**	**517,984**	**180,182**	**0**	**0**	**299,756**

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

** Include Depreciation

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 06/30/25 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	**2,770,240**	**2,959,343**	**2,973,441**	
Contracts - Other Districts	**2,833,459**	**3,033,983**	**3,074,851**	
Other Fees	**36,162**	**120,000**	**121,000**	
Total Operating Revenue	**5,639,861**	**6,113,326**	**6,169,292**	
OPERATING EXPENSE				
Salaries, Benefits	**1,731,120**	**2,050,989**	**2,225,316**	
Utilities	**476,861**	**532,783**	**533,616**	
Chemicals, Supplies	**80,979**	**123,250**	**129,750**	
Legal, Accounting	**99,702**	**116,800**	**95,000**	
Engineering and Consulting	**65,845**	**175,035**	**56,000**	
Repairs and Maintenance	**249,276**	**279,125**	**264,600**	
Insurance, Other	**242,685**	**289,850**	**363,150**	
Fuels, Lubricants	**30,767**	**30,860**	**30,860**	
Depreciation/Amortization	**1,951,469**	**2,273,557**	**2,509,046**	
Total Operating Expense	**4,928,704**	**5,872,249**	**6,207,338**	
Operating Income or (Loss)	**711,157**	**241,077**	**(38,046)**	
NONOPERATING REVENUES				
Interest Earned	**430,904**	**525,000**	**380,000**	
Property Taxes	**0**	**0**	**0**	
Consolidated Tax	**137,984**	**137,984**	**137,984**	
Capacity Fees	**2,560**	**0**	**0**	
Gain on Disposal of Assets	**370**	**1,250**	**0**	
Federal Grant Funds	**0**	**0**	**0**	
Total Nonoperating Revenues	**571,818**	**664,234**	**517,984**	
NONOPERATING EXPENSES				
Interest on Bonds	**200,185**	**193,599**	**180,182**	
Loss on Disposal Of Assets	**0**	**0**	**0**	
Total Nonoperating Expenses	**200,185**	**193,599**	**180,182**	
Net Income before Operating Transfers	**1,082,790**	**711,712**	**299,756**	
Operating Transfers (Schedule T)				
In	**0**	**0**	**0**	
Out	**0**	**0**	**0**	
Net Operating Transfers	**0**	**0**	**0**	
CHANGE IN NET POSITION	**1,082,790**	**711,712**	**299,756**	

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 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 06/30/25 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	**5,524,558**	**6,113,326**	**6,169,292**	
Cash Payments to Suppliers	**(1,087,272)**	**(1,547,703)**	**(1,472,976)**	
Cash Payments to Employees	**(1,845,573)**	**(2,050,989)**	**(2,225,316)**	
a. Net cash provided by (or used for) operating activities	**2,591,713**	**2,514,634**	**2,471,000**	
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	**(1,093,094)**	**(1,782,846)**	**(4,200,000)**	
Consolidated Taxes	**137,984**	**137,984**	**137,984**	
Cash Gains from Disposal of Assets	**370**			
Cash Received for Capacity Fees	**2,560**	**0**	**0**	
Debt Service Interest	**(200,185)**	**(193,599)**	**(180,182)**	
Debt Service Principal	**(345,303)**	**(578,134)**	**(591,551)**	
Issuance of Long-Term Debt	**748**	**0**	**0**	
Debt Issuance Costs	**0**	**0**	**0**	
c. Net cash provided by (or used for) capital and related financing activities	**(1,496,920)**	**(2,416,595)**	**(4,833,749)**	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	**0**	**0**	**0**	
Interest on Investments	**377,525**	**425,000**	**310,000**	
Purchase of Restricted Investments	**(18,136)**	**0**		
Sale of Investments	**490,000**			
Purchase of Long Term Investments	**(2,695,000)**			
d. Net cash provided by (or used in) investing activities	**(1,845,611)**	**425,000**	**310,000**	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**(750,818)**	**523,039**	**(2,052,749)**	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**14,804,822**	**14,054,004**	**14,577,043**	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**14,054,004**	**14,577,043**	**12,524,294**	

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)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(9)+(10)
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 7/1/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	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	$ 4,958.79	$ 85,824.71	$ 90,783.50
SRF Loan Series 2007	4	20	$1,200,000	8/27/2007	7/1/2027	2.875%	$ 208,445.00	$ 4,403.42	$ 45,310.24	$ 49,713.66
SRF Loan Series 2019	4	20	$9,000,000	10/3/2019	1/1/2039	2.080%	$8,777,978.00	$ 170,819.68	$ 460,416.44	$ 631,236.12
							$	$	$	$
TOTAL ALL DEBT SERVICE							$9,243,986.00	$180,181.89	$591,551.39	$771,733.28

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

Schedule of Existing Contracts

Budget Year 2024 - 2025

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 2024-2025	Proposed Expenditure FY 2025-2026	Reason or need for contract:
1	Allison, MacKenzie, et al., James Cavilia, Esq.	8/2/2004		$ 45,000	$ 45,000	Legal Services
2	Bently Family Limited Partnership	10/26/1998		$ 18,000	$ 18,000	Biosolids Composting
3	R.O. Anderson Engineering, Inc.	7/18/2008		$ 52,000	$ 52,000	District General Engineering Svcs.
4	Tahoe Basin Container Service	4/1/2024	3/31/2025	$ 28,560		Biosolids Hauling
5	Casey Neilon	4/1/2024	1/1/2026	$ 40,000	$ 42,000	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	Mountain Alarm, Inc.	6/26/2018		$ 750	$ 750	Fire Alarm Monitoring
9	Cashman Equipment Company	2/26/2018		$ 12,625	$ 12,625	Generator Inspection
10	Summit Plumbing	5/1/2020	5/1/2026	$ 63,000	$ 63,000	Line Cleaning and Inspection
11	Macleod Watts	1/1/2024	12/31/2026	$ 3,000	$ 3,000	GASB 75 Actuarial Study
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			$ 273,935	$ 247,375	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts

Budget Year 2024 - 2025

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.

Meeting Date: March 20, 2024

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Authority Manager's Monthly Report – March 2024
A. General Status Report

Staff Recommendation:

None. This is an informational item only.

Discussion/Report:

This item serves to afford the Authority General Manager the opportunity to update the DCLTSA Board of Trustees on select activities over the previous month(s).

1. The 2024 Hazardous Material Permit has been submitted to the Nevada Department of Public Safety, State Fire Marshall Division this month.

2. DCLTSA staff met with Brad Oneto from Elks Point Sanitation District to answer questions and to discuss EPSD's progress towards taking over the operation and maintenance of the Elks Point 1 and 2 package sewer pump stations in 2025.

3. Work on the DCLTSA Export Force Main Replacement Phase 2 Project continues.

4. Application fees have been submitted to DCLTSA by Basin Strategies related to a proposal to split a few lots in Lake Village and construct 3 new high-end condos on the redefined lots. The new buildings will be referred to as the 1010 Holly Lane and 119 and 120 Snowbird Court projects. All plans will be reviewed by our Engineer for potential conflicts prior to any DCLTSA approvals.

5. We intend to replace the carbon media in all DCLTSA Treatment Plant odor control facilities in the next fiscal year. Our staff is doing good work looking for the best product at the best price.

6. DCLTSA has entered into a cooperative purchasing agreement with STPUD for polymer coagulant. This is one of our routine high-cost chemicals we use to enhance solids capture and disposal at the Plant. This agreement allows us to leverage purchasing power and obtain a lower unit cost for polymer purchases, potentially saving several thousand dollars per year. Many thanks to Maintenance and Operations Superintendent Nikolai Nikolov for making this happen!

7. Saw cutting and installation of an access hatch for the Beach Pump Station Channel Grinder Project has been completed. We anticipate doing the confined-space entry and installation of the grinder itself the night of Wednesday, March 27th, when flows to the pump station are at the lowest. (Photos Attached)



Saw cutting concrete above BPS wet well.



Removing section of BPS floor.



Finished cut for access hatch.

R O Anderson

March 18, 2024

Via Email

Board of Directors
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
P.O. Box 578
Zephyr Cove, NV 89448

Authority Engineer's Monthly Report – March 2024

Dear Members of the Board:

The following report presents a summary of activities undertaken on behalf of the Sewer Authority since our last meeting together on February 21, 2024. During this period, we provided general engineering support as requested. The following paragraphs provide a brief description of these efforts and progress related to each specific task.

General Engineering Services
In addition to general consulting services and attendance at the Board meeting, R.O. Anderson Engineering, Inc. (ROA) assisted and participated with Authority personnel on engineering-related assignments on an as-requested basis. During this period, we have reviewed the final set of improvement plans for the Kahle Drive Street Improvement Project. Additionally, we are working to respond to specific and additional data requests from representatives of South Tahoe Public Utility District relative to their on-going master planning effort.

Summary of Influent Flows – Year to Date: With the assistance of Ms. East-Janicki, we have reviewed and updated the flow meter data for the period of January 1st through February 29th of this year. The attached charts summarize the flow meter readings for the period. Like previous presentations of this data, we have superimposed the dates of official holiday's (i.e., New Years, Martin Luther King Day, and President's Day) as well as reported daily precipitation. For perspective, we have added a line representing the annual average day flow from 2023 (1.12 MGD). The average daily flow for this period (January 1st – February 29th) was 1.21 MGD, only slightly higher than the annual average daily flow from last year.

When the sum of the readings from the contributing districts are compared to the influent meter at the Plant, there's a 3.6% difference between the total of the participating districts and the influent meter, with the combined flows from the contributing district being higher. This is mostly easily seen on the second of the three attached flow charts.

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The third chart compares the year-to-date metered flows from each of the contributing districts to their average daily flows as measured and reported in 2023. From this chart you can readily see that as reported, daily flows from KGID are considerably higher than last year. With the limited period of record, it is not possible to know if this is a true representation of flows generated within their district or a problem with their meter. I understand that Ms. East-Janicki has contacted KGID's General Manager to alert him to this condition.

Because of the way that RHGID's flows have been calculated in the past, the flow conditions at KGID being unexpectedly higher than last year render unrealistic values for the calculated flows from RHGID. We are in the process of evaluating metering data received directly from RHGID's new meter, but the number of measurements collected to date aren't sufficient from which to draw specific conclusions. Despite this, if one were to subtract TDD's flows from the flows registered at the LaserFlow meter, RHGID's flows would be about 7.2%, whereas readings from their new meter suggests they are contributing about 8.3% of the flow.

Edgewood Cart Barn – Sewer Lateral, Review of Final Construction Documents: Representatives of Edgewood have submitted final documents that together confirm the subject project was constructed in substantial conformance with the approved plans. As a private sewer lateral, the Board does not need to accept the constructed improvements. Douglas County has, however, requested confirmation of the Authority's approval of the construction simply to close out the Owner's Site Improvement Permit for the project. Accordingly, with approval from Mr. Hopkins we have issued the requested letter on the Authority's behalf.

Edgewood STPUD Intertie Re-alignment: Representatives of Edgewood have submitted final documents related to the re-constructed portion of the STPUD Intertie. The documents provided include:

a. Record Drawings of the constructed improvements
b. Exhibit depicting existing and proposed (or Amended) easements for the re-constructed portion of the intertie.
c. Descriptions of the proposed easement as well as the amended easement location.
d. Approval Letter from the Design Engineer of Record as submitted to NDEP.

Based on our review of these documents, particularly the record drawings, we do not recommend that the Board accept the improvements as constructed. We will continue to work with Edgewood's representatives to resolve the remaining outstanding items.

I will be present at the Board meeting and available then to review this information in greater detail, as well as address any specific questions or concerns Board members might

have relative to these subjects. Thank you for your continued confidence and the opportunity to provide these services.

Yours faithfully,

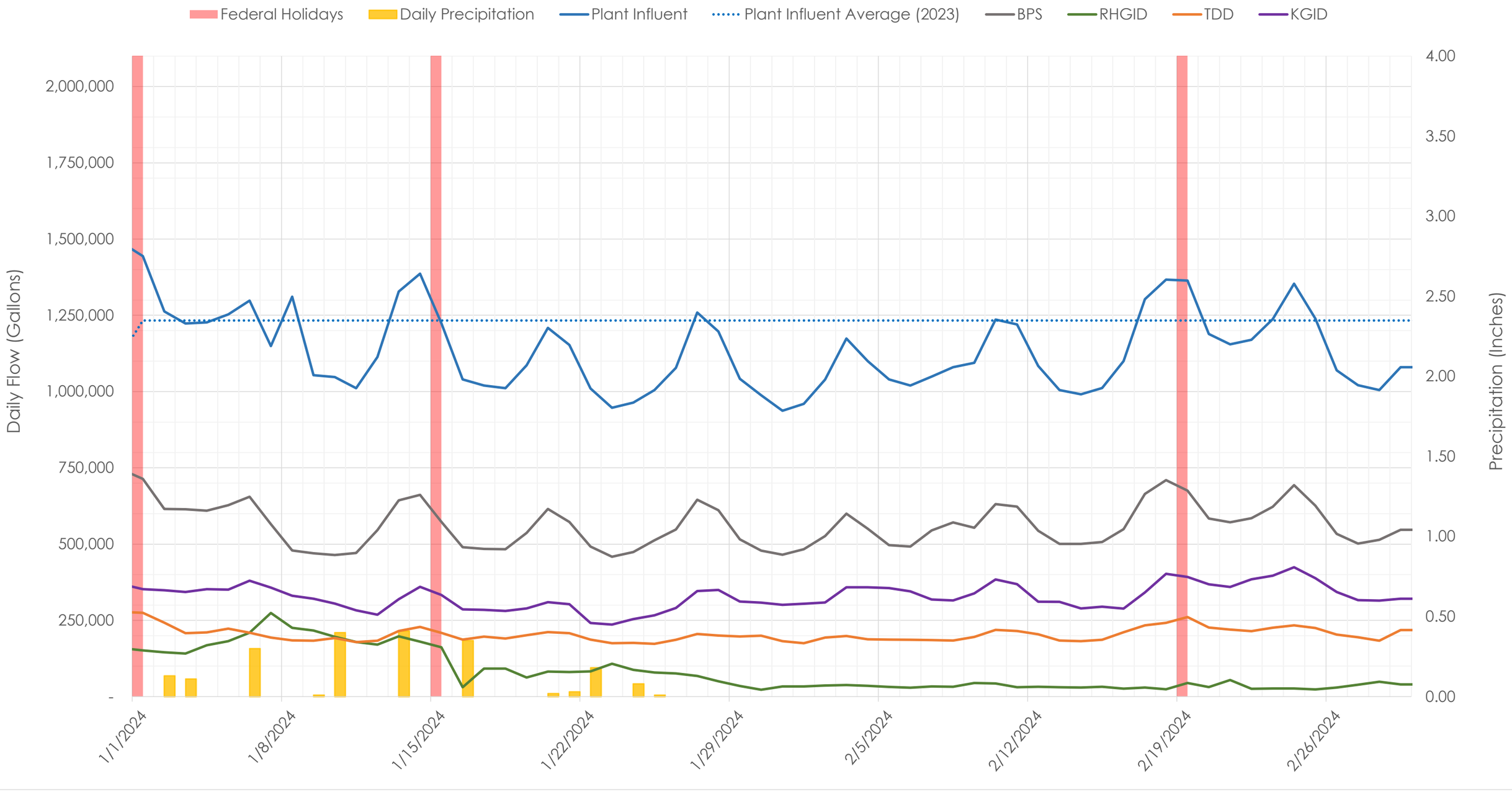
R.O. ANDERSON ENGINEERING, INC.

Robert O. Anderson, PE, WRS, CFM
Principal Engineer

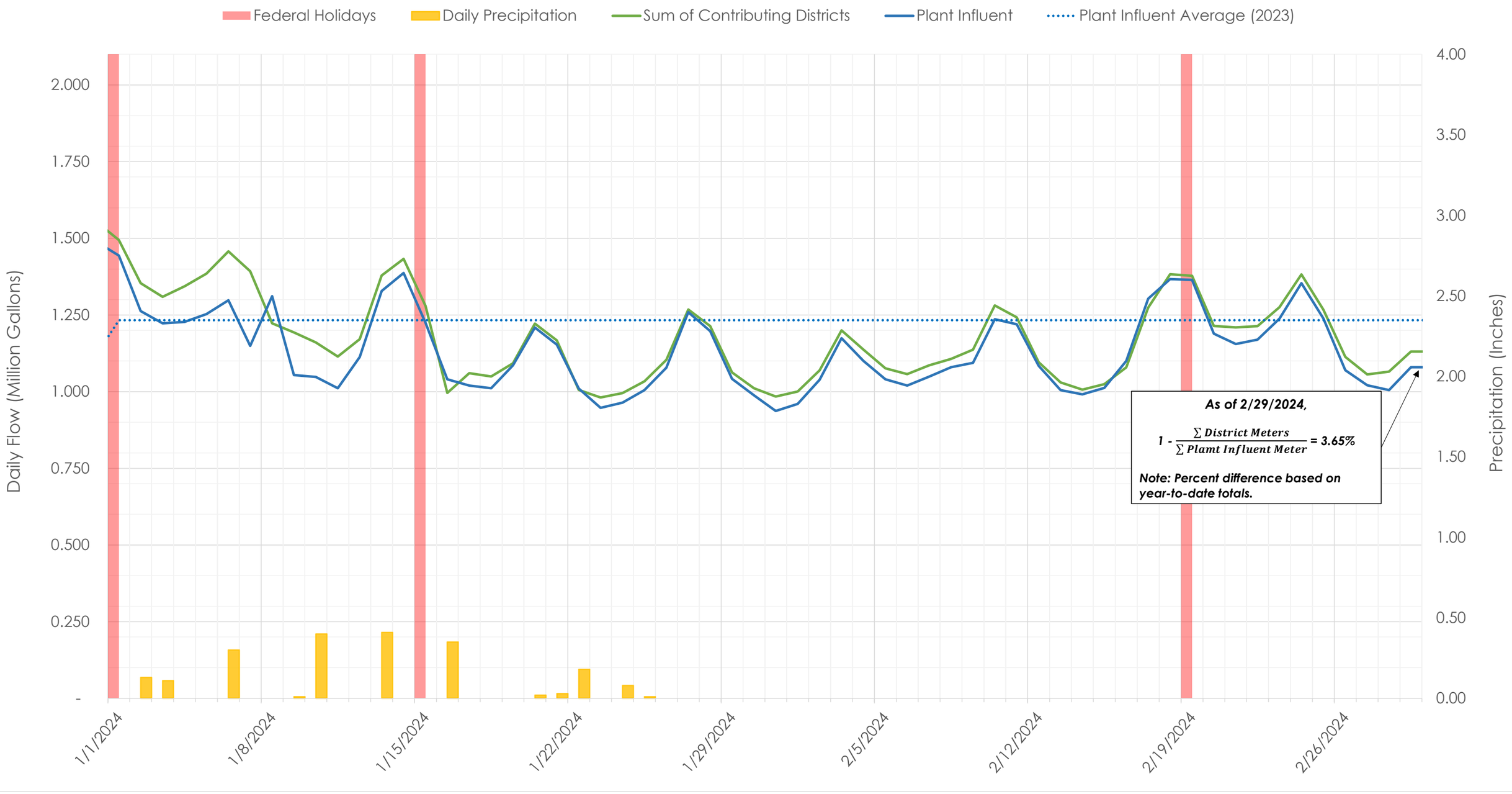
Attachments

cc: Jim Cavilia, Esq.
Paula East-Janicki
Rob Hopkins

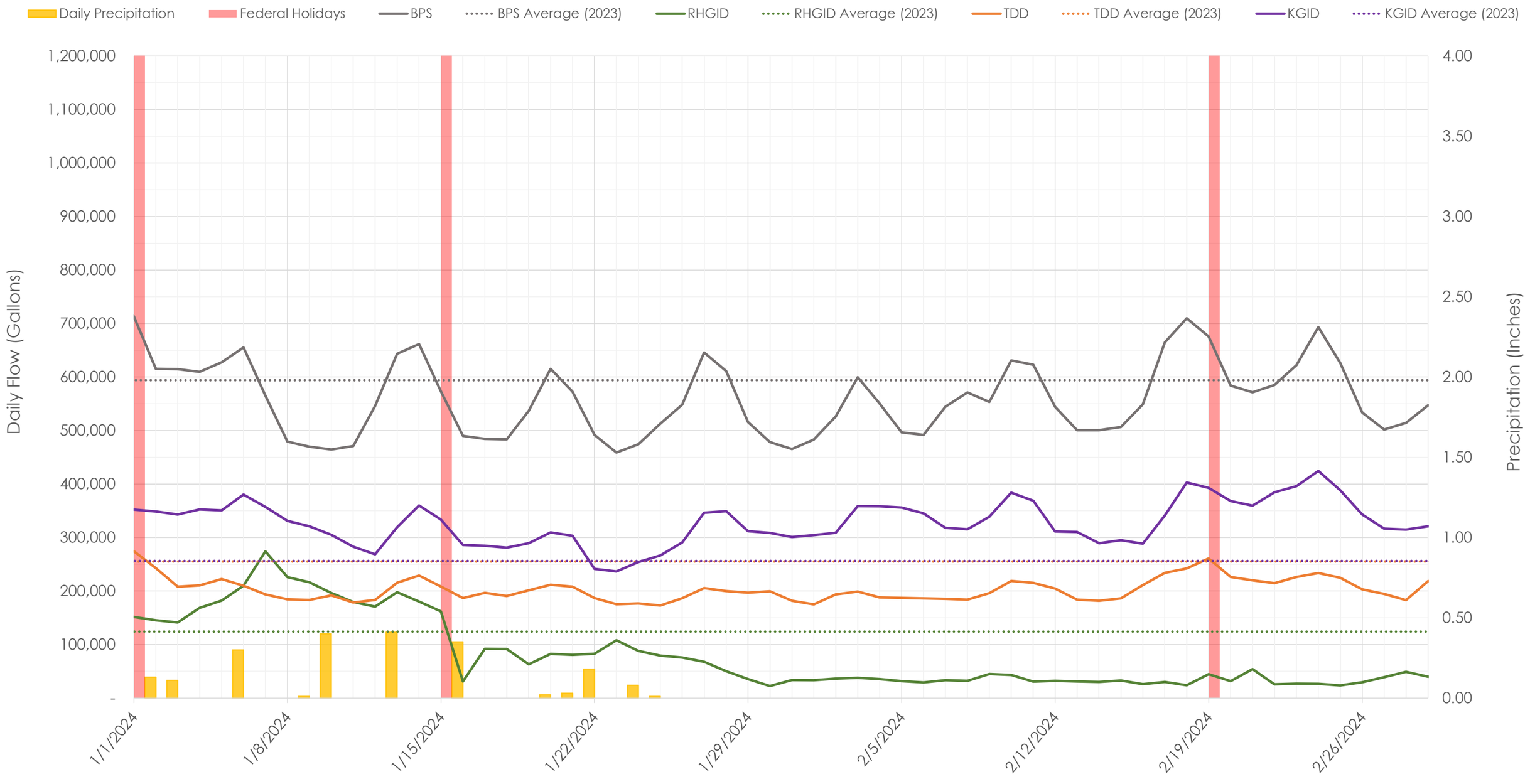
DCLTSA Flow Comparison with Daily Precipitation
1/1/2024 - 2/29/2024



Plant Influent Meter VS. Sum of Contributing District Meters with Daily Precipitation
1/1/2024 - 2/29/2024



Contributing Districts Comparison with Daily Precipitation
1/1/2024 - 2/29/2024



CONTROLLER'S GENERAL STATUS REPORT

March 20, 2024

- The Budget to Actual spreadsheet in the Board packet shows operating expenses through January were 2.89% under budget. In January we paid the Summit Plumbing bill totaling more than $64,200 for the camera assessment of our In-Authority collection lines. That amount was in last year's budget, rather than this year's. The Electricity costs here at the plant are still trending down. Last month it was 6.5% over budget and at the end of January it was 4.9% over.

- In Authority Accounts Receivable has a $19,800 credit balance due to customers paying their bills ahead.

- Influent flows through February of 2024 were down 4.5% over the first two months of last year. Our Beach Pump Station is down 1.2%, but TDD is down 13.6%. It's hard to pin down with Round Hill because their reporting doesn't match the time frames of the other districts, but it appears they may be down 14% as well. KGID still shows a dramatic increase of 18.6% over last year. I've contacted both Mitch Dion and Paul Kearney of Summit Plumbing to advise them their meter is likely significantly over-reporting.

Investment Report

The Authority's investments total more than $17 million, with $12.6 million of that being held in the Local Government Investment Pool (LGIP). LGIP paid more than 5.29% interest last month, which is higher than any CD's now available.

The only change in investments since the last Board meeting has been the addition of interest. So far this year, we have earned $510,000 in investment interest.

Claims and Check Register

The check register and wires since the last meeting are in the Board packet. If there are no questions, I will ask the Board Treasurer to sign them and return them to me for our records.