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, 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 $ **6,347,035**

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 22, 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

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

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025
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**	**6,128,807**	**6,166,853**	**517,984**	**180,182**	**0**	**0**	**299,756**
TOTAL		**6,128,807**	**6,166,853**	**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) BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	2,770,240	2,959,343	2,973,441	2,954,264
Contracts - Other Districts	2,833,459	3,033,983	3,074,851	3,053,543
Other Fees	36,162	120,000	121,000	121,000
Total Operating Revenue	5,639,861	6,113,326	6,169,292	6,128,807
OPERATING EXPENSE				
Salaries, Benefits	1,731,120	2,050,989	2,225,316	2,212,923
Utilities	476,861	535,083	533,616	535,670
Chemicals, Supplies	80,979	115,250	129,750	129,750
Legal, Accounting	99,702	116,800	95,000	95,000
Engineering and Consulting	65,845	180,035	56,000	66,000
Repairs and Maintenance	249,276	243,325	264,600	268,300
Insurance, Other	242,685	288,950	363,150	317,304
Fuels, Lubricants	30,767	32,860	30,860	32,860
Depreciation/Amortization	1,951,469	2,273,557	2,509,046	2,509,046
Total Operating Expense	4,928,704	5,836,849	6,207,338	6,166,853
Operating Income or (Loss)	711,157	276,477	(38,046)	(38,046)
NONOPERATING REVENUES				
Interest Earned	430,904	525,000	380,000	380,000
Property Taxes	0	0	0	0
Consolidated Tax	137,984	137,984	137,984	137,984
Capacity Fees	2,560	0	0	0
Gain on Disposal of Assets	370	1,250	0	0
Federal Grant Funds	0	0	0	0
Total Nonoperating Revenues	571,818	664,234	517,984	517,984
NONOPERATING EXPENSES				
Interest on Bonds	200,185	193,599	180,182	180,182
Loss on Disposal Of Assets	0	0	0	0
Total Nonoperating Expenses	200,185	193,599	180,182	180,182
Net Income before Operating Transfers	1,082,790	747,112	299,756	299,756
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	1,082,790	747,112	299,756	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) BUDGET YEAR ENDING 06/30/25 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	5,524,558	6,113,326	6,169,292	6,128,807
Cash Payments to Suppliers	(1,087,272)	(1,512,303)	(1,472,976)	(1,444,884)
Cash Payments to Employees	(1,845,573)	(2,050,989)	(2,225,316)	(2,212,923)
a. Net cash provided by (or used for) operating activities	2,591,713	2,550,034	2,471,000	2,471,000
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	(1,093,094)	(1,782,846)	(4,200,000)	(1,120,000)
Consolidated Taxes	137,984	137,984	137,984	137,984
Cash Gains from Disposal of Assets	370			
Cash Received for Capacity Fees	2,560	0	0	0
Debt Service Interest	(200,185)	(193,599)	(180,182)	(180,182)
Debt Service Principal	(345,303)	(578,134)	(591,551)	(591,551)
Issuance of Long-Term Debt	748	0	0	0
Debt Issuance Costs	0	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)	(1,753,749)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	0	0	0	0
Interest on Investments	377,525	525,000	380,000	380,000
Purchase of Restricted Investments	(18,136)	0	0	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)	525,000	380,000	380,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(750,818)	658,439	(1,982,749)	1,097,251
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,804,822	14,054,004	14,677,043	14,712,443
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,054,004	14,712,443	12,694,293	15,809,694

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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25 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	$ 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)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 3, 2025 To June 3, 2025

1. Activity: None		
2. Funding Source:		
3. Transportation	$	-
4. Lodging and meals	$	-
5. Salaries and Wages	$	-
6. Compensation to lobbyists	$	
7. Entertainment	$	-
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	$	-
Total	$	-

Entity: DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY Budget Fiscal Year 2024-2025

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 2024-2025	Proposed Expenditure FY 2025-2026	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.