NOTICE OF REGULAR MEETING OF

BOARD OF TRUSTEES OF

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

WEDNESDAY, MARCH 18, 2026

Pursuant to Chapter 241 of the Nevada Revised Statutes, the Board of Trustees of Douglas County Lake Tahoe Sewer Authority hereby notifies all interested parties that a Regular Meeting of the Board will be conducted on March 18, 2026, beginning at 9:30 a.m. in the conference room of the Wastewater Reclamation Plant, Highway 50 and Sewer Plant Road in Zephyr Cove, Douglas County, Nevada.

The Regular Meeting will concurrently be conducted via Zoom Teleconference for those who wish to participate via that option using the link, or phone number and passcode below.

https://us06web.zoom.us/j/87459912899?pwd=NBbRQ3xdlKw0k1veWbGrKhdfuFT6Je.1

Meeting ID: **874 5991 2899**

Passcode: **234631**

Phone: **+1 669 900 6833**

Copies of this Notice are posted in the following locations:

Wastewater Reclamation Plant
Highway 50 and Sewer Plant Road
Zephyr Cove, Nevada

U.S. Post Office
Kingsbury Grade
Stateline, Nevada

Lake Village Homeowners Association
Lake Village Clubhouse
Stateline, Nevada

Douglas County Administration Building
175 Highway 50
Stateline, Nevada

The meeting shall be conducted in accordance with the following Agenda. Unless otherwise stated, items may be considered out of order at the discretion of the chairperson. Unless otherwise noted, all items shall include discussion and possible action.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
REGULAR MEETING AGENDA
WEDNESDAY, March 18, 2026

Action may be taken on any agenda item unless noted "for discussion only."

Items on the agenda may be taken out of order.

Two or more agenda items may be combined for consideration.

An item may be removed from the agenda or discussion relating to an item may be delayed at any time.

Public comment will be taken on any item on this agenda on which action may be taken, before action is taken on the item.

Every meeting of the Board of Trustees will provide at least two public comment periods in compliance with the minimum requirements of the Open Meeting Law prior to adjournment. In addition, it is the Board's goal to also provide for item-specific public comment. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken. The Chair also retains discretion to limit comment to three minutes per person and only provide for the Open Meeting Law's minimum public comment.

Copies of supporting material, if any, may be requested from Ying Johnson by mail at P.O. Box 578, Zephyr Cove, NV 89448 or by telephone at (775) 588-3558. Copies of supporting material, if any, are also available on the Douglas County Lake Tahoe Sewer Authority website: https://www.dcltsa.org .

1. Call Meeting to Order – 9:30 a.m.
2. Roll Call
3. Recognition of Others in Attendance
4. Public Comment – for discussion only
5. Approval of Agenda – **for possible action**.
6. Minutes of Prior Meeting of the Board of Trustees (February 18, 2026) – **for possible action**.
7. Discussion and possible three-year extension of the contract with Summit Plumbing for line cleaning services at the rate of $63,000.00 per year – **for possible action.**
8. Discussion and possible designation of Casey Neilon (Sorren, Inc.) as the auditors for a two-year period for Auditing the Fiscal Years 2026 and 2027, for the Maximum Price of Forty-four Thousand Dollars ($44,000) in 2026 and Forty-six Thousand Dollars ($46,000) in 2027 – **for possible action**.

9. Discussion and possible adoption of the Tentative Budget for Fiscal Year 2026-2027 – **for possible action.**

10. Manager's Report (Mr. Rob Hopkins)

    a. General Status Report

11. Engineer's Report

    a. General Projects Status Report.

12. Accountant's Report

    a. General Status Report

    b. Investment Report

13. Approval of Claims – **for possible action.**

14. Reports/updates from Board Trustees concerning the areas or districts they represent – for discussion only.

15. Final Public Comment

16. Adjournment

CERTIFICATE OF POSTING

I hereby certify that, prior to 9:00 A.M. on this date, I personally posted a copy of the foregoing Notice of Regular Meeting and Agenda of the Board of Trustees of the Douglas County Lake Tahoe Sewer Authority at the following locations:

Douglas County Lake Tahoe Sewer Authority
Wastewater Reclamation Plant
Highway 50 and Sewer Plant Road
Zephyr Cove, Nevada

U.S. Post Office
Kingsbury Grade
Stateline, Nevada

Lake Village Homeowners Association
Lake Village Clubhouse
Stateline, Nevada

Douglas County Administration Building
175 Highway 50
Stateline, Nevada

DATE this 12th day of March, 2026.

Print Name: Ying H. Johnson
Title: DCLTSA Accountant II

MINUTES OF REGULAR MEETING OF
THE BOARD OF TRUSTEES OF
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
February 18, 2026

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, February, 2026, at the Wastewater Treatment Plant, Stateline, Douglas County, Nevada.

ROLL CALL:

Trustees, John McLaughlin, Sara Nelson, Marge Hauge, Keith Fertala and Wes Rice were present via audio and video connection by which they could hear everyone at the meeting, and everyone could hear them.

RECOGNITION OF OTHERS IN ATTENDANCE:

Present were Authority Manager Rob Hopkins, Authority Accountant, Ying Johnson, Authority Accounting Clerk, Tanya Lakhtina, and Eric Heffernon, Authority IT specialist. Authority Engineer, Rob Anderson, and the Authority's legal counsel, Jim Cavilia were present via audio and video connection by which they could hear everyone at the meeting, and everyone could hear them. Anne Harry of the Elk Point Sanitation District (EPSD) was also in attendance.

PUBLIC COMMENT:

None.

APPROVAL OF AGENDA:

It was moved by Trustee Nelson, seconded by Trustee Rice and carried unanimously that the meeting agenda as presented be approved.

MINUTES OF PRIOR MEETING:

It was moved by Trustee Fertala, seconded by Trustee Hauge and carried unanimously that the minutes of the Meeting of the Board of Trustees of DCLTSA, dated January 21, 2025, be approved as presented.

Discussion and possible extension of the contract for Tahoe Basin Container Service Inc. for biosolids trucking, a sole source provider, at a rate of $450.33 per trip, an increase of 4.28%.

Authority Accountant, Ying Johnson, explained that Tahoe Basin Container Service Inc. (TBC) continues to be the only available provider of hauling services necessary to transport biosolids from the plant. Ms. Johnson provided the Board with correspondence from TBC indicating that

TBC would continue to provide the trucking service to the Authority through March 31, 2027, at the cost of $450.33 per trip for one or two bins. Following a brief discussion among the Trustees, **it was moved by Trustee Nelson and seconded by Trustee Fertala that extension of the contract Tahoe Basin Container Service Inc. for biosolids trucking, a sole source provider, at a rate of $450.33 per trip through March 31, 2027 be approved.** Chairman McLaughlin opened the floor to public comment regarding the matter. There was no public comment. **The motion was approved unanimously (5-0).**

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 2025 Discharge Monitoring Report (DMR) and Park Ranch DMR have been completed by the Authority Engineer.

Mr. Hopkins stated that Authority staff recently conducted a site walk with Authority Engineer, Rob Anderson and Tahoe Regional Planning Authority (TRPA) staff to verify existing coverage at the plant in preparation for the planned pavement rehabilitation project. Mr. Hopkins indicated that completion of the coverage analysis will also allow for the closeout of an old TRPA permit related to a plant reservoir lining project.

Mr. Hopkins indicated that new cabinetry and updated controls have been installed by staff on the wet well chopper pumps at the Beach and Main Pump Stations.

Mr. Hopkins reported that the Primary Clarifier #1 at the Plant has been taken out of service for maintenance by staff.

Mr. Hopkins stated that the Authority has recently received a request from the Engineering Division of Douglas County to delegate County inspection authority regarding Phase III of the Tahoe Beach Club development. Mr. Hopkins added that the request has been forwarded to the Authority Engineer for review.

Finally, Mr. Hopkins requested permission from the Board to engage Public Sector Personnel Consultants to conduct a salary survey as part of the process of developing the fiscal year 2026-2027 budget. Mr. Hopkins added that the Authority has generally conducted such a salary survey about every four years. There was no objection from the Board.

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 of Wilson Engineers presented correspondence dated February 17, 2026, briefly summarizing various issues that Wilson Engineering has been involved with on behalf of the Authority. The February 17, 2026, correspondence is incorporated in these minutes by this reference.

Mr. Anderson confirmed that he had completed the annual DMRs and biosolids reports.

Mr. Anderson explained that he had been working with the Authority legal counsel on a Memorandum of Agreement regarding Bently Ranch to be recorded in Douglas County.

With regard to the TRPA, Mr. Anderson reported that in confirming coverage at the Plant, the TRPA was concerned about not having a record of the Nevada Division of Environmental Protection (NDEP) having removed a requirement that the Plant reservoir be lined and allowing the reservoir to be utilized in emergencies. Mr. Anderson added that it had taken some effort to locate the records necessary to satisfy the TRPA's concerns.

Mr. Anderson indicated that he had received a request from Barton Hospital for sewer capacity for the planned hospital at the former site of the Lakeside Inn as well as a request from the TBC for capacity related to its upcoming phase.

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

ACCOUNTANT's REPORT:

A. General Status Report

The Authority Accountant, Ying Johnson, presented the Accountant's Report, indicating that operating expenses were approximately 12% under budget through the end of December, with the salary and benefits category being 9% under budget as the result of an open position not being filled until the end of December. Additionally, Ms. Johnson reported that approximately $30,000 budgeted for maintenance of the Authority's effluent export line has not been expended.

After sending out third quarter billing statements, Ms. Johnson reported that payments have been received from all large commercial users as well as all of the contributing districts.

Ms. Johnson indicated that influent flows for January 2026 were 9.6% higher than flows in January 2025 with flows from the casino core being up nearly 11%. She added that flows from Bally's are up more than 70% while flows from the Golden Nugget are down because of ongoing construction at the property.

Ms. Johnson thanked the Authority's new Accounting Clerk, Tanya Lakhtina, for assisting in completing the reconciliation of commercial water flows.

With regard to audit services for this year, Ms. Johnson indicated that proposals had been received from two firms and that the recommended agreement would be brought to the Board for consideration at next month's meeting.

Finally, Ms. Johnson reported that she had begun work on the Authority budget for the upcoming year and that the budget should be ready for the Board's consideration at its meeting in March.

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

B. Investment Report

Ms. Johnson provided the Board with a written summary of the Authority's investments and reported that the Authority has total investments of approximately $19.2 million, with approximately $14.9 million in the Local Government Investment Pool (LGIP).

Ms. Johnson also indicated that she was seeking the release of some previously restricted funds based on the Authority's recent payoff of loans taken in 2006. Ms. Johnson stated that the funds would be reallocated to the Authority's LGIP construction fund.

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 would be signed off by Trustee Rice on his next visit to the Plant.

Chairman McLaughlin 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 Nelson stated that she did not have much to report from KGID because they had not yeat held their February meeting.

Truste Hauge reported that TDD had also not had a meeting.

Trustee Rice reported that the Douglas County Commission would be having a meeting the next day and that County offices had been closed yesterday and opened that day on a two hour delay as the result of recent snowfall.

Trustee Fertala reported that the RHGID Board had postponed its meeting that had been scheduled for the previous evening.

Chairman McLaughlin reported that more than $200 million in renovations at Caesar's Republic are being planned with a total of more than $400 million to be spent by Caesar's and the Golden Nugget combined. Finally, Chairman McLaughlin anticipated that, based on recent snow, skiers would be coming in large numbers in upcoming weeks.

PUBLIC COMMENT:

Anne Harry of EPSD stated that EPSD is continuing to work on a final easement issue to finally allow for construction of the planned collection system improvements. Ms. Harry added that a meeting with the affected homeowner was coming up and that she was confident that a resolution could be reached and work on the project could finally begin. Authority Engineer, Rob Anderson added that EPSD had been working very diligently to address all of the issues related to the improvements project.

ADJOURNMENT:

There being no further business, the meeting was adjourned at 10:05 a.m.

_____

APPROVED

_____

4939-0190-2995, v. 1

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, 2026	Not to exceed fee	$45,000

Two Year Contract

June 30, 2026 Audit	Not to exceed fee	$44,000
June 30, 2027 Audit	Not to exceed fee	$46,000

The following table provides the Firms hourly rates by staff level and the estimated time needed to complete your audit annually. Additionally, if the need arises for additional projects outside of the scope proposed, the following hourly rates would apply:

Shareholder	$450 - $475	20 hours – estimated hours per audit
Sr. Manager	$325 - $350	N/A
Manager	$260	55 hours – estimated hours per audit
Senior	$195	40 hours – estimated hours per audit
Staff	$160	80 hours – estimated hours per audit

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.

Douglas County Lake Tahoe Sewer Authority

Accountant's Tentative Budget Report

FY 2026-2027

March 18, 2026

This tentative budget provides an estimate of the revenues and expenditure to operate and maintain the Sewer Authority for the Fiscal Year of 2026-2027.

First, I present to the Board the Budget Expense Estimation file.

- Salaries and Benefits: Overall costs are projected to increase by 1.66%. We are currently in the process of conducting a salary study, and the results are not yet known what to expect; therefore, the estimate was calculated on the higher side. In addition, health insurance costs are expected to rise by about 8%, while the PERS contribution rate will remain unchanged.
- Power and Utilities: Expenses are projected to decrease by 3.08% due to over budgeting in the current fiscal year.
- Repairs, Maintenance and Supplies: This category increases by 20%, primarily due to Douglas County Weed Control service charges, which have risen sharply over the past four years. For reference, in 2022, we paid just under $450, but last year, we paid $5,089.
- The Engineering and Consulting: This category expenses are decreasing by 4.65%, mainly due to the completion of the Collection System line assessment by HDR, with no additional fees anticipated in the upcoming fiscal year.
- Legal and Accounting: Expenses in this category are increasing by 17%. Legal service rates increased 14% in August after remaining unchanged for many years.
- Chemicals and Supplies: Costs are up 21.6% because the vendors keep raising prices.
- Insurance and Other Expenses: This category is increasing by 12%, largely due to anticipated monthly bank service charges. The Authority enrolled in the Sweep program with Wells Fargo in May 2025, and the account daily balance is now below the minimum to offset monthly fees. However, the interest earned from the Sweep program exceeds the fees incurred.

- The tentative Operations and Maintenance budget is projected to increase by $168,824 or 4.31%, compared to the current fiscal year budget. Total expenditures, including capital outlay, are projected to increase by 6.52% totaling $268,824.

Next, we will review the formal Tentative Budget to be submitted to the Department of Taxation:

- Schedule F-1 (Form 19)
    - Projected operating revenue is expected to increase by $268,821 compared to last year. The Operating Revenues amount includes the Capital Assessment portion of rates, which funds the Capital Development projects.
    - Under the enterprise fund, our operating expenses must be covered by the revenues.
    - A projected operating loss is anticipated because depreciation exceeds the Special Assessment revenue of $2,250,00. Depreciation is not factored into rates, and the funds collected for capital asset replacement are less than the depreciation expense.
    - In the Nonoperating Revenues section, interest earnings are projected to decline as overall interest rates trend downward.
- Schedule F-2 (Form 20)
    - Under Item C, Cash Flows from Capital and Related Financing Activities, for Acquisition and Construction of Capital Assets, $4,055,000 is budgeted for Capital Development Plan (Construction Fund) projects, and $300,000 is allocated for general capital outlay to replace smaller pumps and equipment.
    - The Construction Fund projects include the initial work on the Export Line Replacement, Plant Switchgear Replacement, and the Road and Concrete Improvements.

Finally, let's review the budget's impact on user rates.

- In-Authority Rates.
    - Commercial users: Rates decrease by 0.69% because higher flows reduce the cost per 1,000 gallons. Some commercial users will be paying more in total but less in terms of the cost per 1,000 gallons of sewage. For most commercial users, the overall cost increase from higher flows is small, due

to the rate decrease. However, Bally's will see a significant increase due to a 71% flow increase in 2025.

    - Residential users: Rates remain unchanged at $624 per year, or $52 per month.

- KGID Rates: Decrease by 0.13%.
- RHGID Rates: Increase by 1.8%. In comparison, Round Hill's five-year average flow is higher than the actual flow in 2025. For budgeting purposes, the flow percentage is estimated to be higher than last year.
- TDD Rate: Decrease by 0.36%.
- Rate Adjustments: Participating districts' rates are adjusted at fiscal year-end based on actual expenses and final calendar-year flow data. Any overestimation results in a reimbursement to the districts, while any underestimation results in an additional charge.

That concludes my overview of the tentative budget. I'm happy to answer any questions, and staff recommends that the Board adopt the tentative budget as presented.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2025-2026 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 25/26	% ADJ EXPENDED	PROPOSED BUDGET 26/27	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
401.11	BASE SALARIES	1,435,374	787,472		1,435,374	54.9%	1,477,711		$ 42,337
403/404.11	OVERTIME	43,061	29,193		43,061	67.8%	51,720		$ 8,659
405.11	HOLIDAY	13,717	460		13,717	3.4%	21,948		$ 8,231
407.11	NTD	0	0		0	0.0%	0		
408.11	STAND-BY PAY	19,656	11,528		19,656	58.6%	19,656		$ -
409.11	LONGEVITY	4,010	3,990		4,010	99.5%	3,190		$ (820)
413.11	HEALTH INSURANCE	339,143	179,371		339,143	52.9%	339,281	8% Cost Increase	$ 138
415.11	STATE RETIREMENT	487,403	265,471		487,403	54.5%	445,989		$ (41,414)
420.11	OPEB EXPENSE	0	0		0	#DIV/0!	20,000		$ 20,000
417.11	SIIS	20,362	11,074		20,362	54.4%	21,832	Estimated 15% Increase Over Current	$ 1,470
418.11	MEDICARE TAX	21,979	13,032		21,979	59.3%	22,826		$ 847
419.11	UNEMPLOYMENT INS	50	70	50	100	70.0%	100		$ 50
496.11	CONTRACT SVCS.	0	0		0	0.0%	0		0
TOTAL SALARIES & BENEFITS		2,384,755	1,301,661	50	2,384,805	54.6%	2,424,253		1.66%
POWER & UTILTIES									
421.11/421.14	ELECTRIC POWER - PLANT/EFS	353,638	166,867	-5,000	348,638	48%	348,638		-5,000
421.12	ELECTRIC POWER - BPS	18,050	8,393		18,050	46%	18,050		
421.13	ELECTRIC POWER - MPS	84,925	41,948	-8,000	76,925	55%	76,925		
421.14	INCLUDED W/421.11								
	TOTAL ELECTRIC POWER	456,613	217,208	-13,000	443,613	49%	443,613		-2.85%
423.11	NATURAL GAS - PLANT	16,500	4,273		16,500	26%	16,500		
423.12	NATURAL GAS - BPS	1,550	210	-550	1,000	21%	1,000		
423.13	NATURAL GAS - MPS	365	210		365	58%	365		
	TOTAL NATURAL GAS	18,415	4,693	-550	17,865	26%	17,865		-2.99%
425.11	WATER - PLANT	11,400	5,964		11,400	52%	11,400	KGID Rate Study, Expect Increase	
425.12	WATER - BPS	3,000	1,440	0	3,000	48%	3,000		
425.13	WATER - MPS	350	16	0	350	5%	350		
	TOTAL WATER	14,750	7,420	0	14,750	50%	14,750		0.00%
483.11	SOLID WASTE REMOVAL	15,000	6,286	-2,000	13,000	48%	13,000	New Grit Hauling Charges	
TOTAL POWER & UTILITIES		504,778	235,607	-15,550	489,228	48%	489,228		-3.08%

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2025-2026 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 25/26	% ADJ EXPENDED	PROPOSED BUDGET 26/27	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
REPAIRS & MAINTENANCE									
430.11	MAINT. - EXPORT LINE	29,500	0		29,500	0%	29,500		
430.19	MAINT. - COLLEC. SYSTEM	75,000	38,700		75,000	52%	75,000		
431.19	REPAIR - COLLEC. SYSTEM	50,000	0		50,000	0%	50,000	NDOT Road Re-pave Manhole Replc	
431/432.11	MAINT/REPAIR - COMPUTERS	10,000	18,914	22,000	32,000	59%	32,000	Increased Automation and Monitoring/ E Squard C Annual $9000	
434.11	SCADA SUPPORT	3,500	0		3,500	0%	3,500		
436.11	REPAIR - TRUCK & AUTO	20,050	16,162		20,050	81%	20,050		
	TOTAL MAINTENANCE	188,050	73,776	22,000	210,050	35%	210,050		11.70%
440.11	REPAIR MECHANICAL - PLT/ESF	57,000	22,171	-5,000	52,000	43%	52,000		
440.12	REPAIR MECHANICAL - BPS	4,000	8,517	11,000	15,000	57%	15,000		
440.13	REPAIR MECHANICAL - MPS	2,000	14,195	23,000	25,000	57%	25,000		
440.14	INCLUDED W/440.11								
	TOTAL REPAIRS MECHANICAL	63,000	44,883	29,000	92,000	49%	92,000		
441.11	REPAIR BLDGS & GRND PLNT/ESF	4,550	1,747	8,000	12,550	14%	12,550	DC Weed Control	
441.12	REPAIR BLDGS & GRND BPS	2,500	0	1,000	3,500	0%	3,500	"	
441.13	REPAIR BLDGS & GRND MPS	0	0	2,000	2,000	0%	2,000	"	
441.14	INCLUDED W/441.11								
	TOTAL REPAIR BLDGS & GRND	7,050	1,747	11,000	18,050	10%	18,050		156.03%
442.11	REPAIR HEATING EQP PLNT/ESF	975	0	-250	725	0%	725		
442.12	REPAIR HEATING EQP BPS	250	0	-100	150	0%	150		
442.13	REPAIR HEATING EQP MPS		0	250	250	0%	250		
442.14	INCLUDED W/442.11								
	TOTAL REPAIR HEATING EQP	1,225	0	-100	1,125	0%	1,125		-8.16%
443.11	REPAIR ELECTRICAL PLANT/ESF	3,425	647		3,425	19%	3,425		
443.12	REPAIR ELECTRICAL BPS	200	0		200	0%	200		
443.13	REPAIR ELECTRICAL MPS	250	136	250	500	27%	500		
443.14	INCLUDED W/443.11								
	TOTAL ELECTRICAL REPAIR	3,875	783	250	4,125	19%	4,125		6.45%

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2025-2026 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 25/26	% ADJ EXPENDED	PROPOSED BUDGET 26/27	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
REPAIRS AND MAINTENANCE (CONTINUED)									
444.11	REPAIR INST & METER PLNT/ESF	11,500	13,255	5,000	16,500	80%	16,500	SmartCover	
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	11,500	13,255	5,000	16,500	80%	16,500		43.48%
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	2,000	0		2,000	0%	2,000		
449.11	MAINT/MECH SUPPLIES	14,600	4,239	-2,500	12,100	35%	12,100		
487.11	SAFETY EQUIPMENT	20,000	5,979	-2,500	17,500	34%	17,500		
		0			0	0%			
	TOTAL SUPPLIES	36,600	10,218	-5,000	31,600	32%	31,600		-13.66%
TOTAL REPAIR, MAINTENANCE & SUPPLIES		311,300	144,662	62,150	373,450	39%	373,450		20%
ENGINEERING & CONSULTING									
450.11	ENGINEERING PLANT/ESF	57,000	31,238		57,000	55%	57,000		
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	20,000	15,174			0%	0		
	TOTAL ENGINEERS	77,000	46,412	0	57,000	81%	57,000		-25.97%
458.11	CONSULTING	9,000	3,100	16,000	25,000	12%	25,000	GASB 75 Study/ Debt Management Plan	
TOTAL ENGINEERING & CONSULTING		86,000	49,512	16,000	82,000	60%	82,000		-4.65%

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2025-2026 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 25/26	% ADJ EXPENDED	PROPOSED BUDGET 26/27	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
LEGAL & ACCOUNTING									
460.11	LEGAL - PLANT	47,500	36,825	17,000	64,500	57%	64,500	14% Rate Increase	
460.19	LEGAL - IN DISTRICT	0	0	0	0	0%	0		
462.11	ACCOUNTING	50,000	46,045	0	50,000	92%	50,000		
TOTAL LEGAL & ACCOUNTING		97,500	82,870	17,000	114,500	72%	114,500		17%
CHEMICALS & SUPPLIES									
	SUPPLIES	0	0		0	0%	0		
470.11	CHEMICALS	115,000	68,686	30,000	145,000	47%	145,000	30% Increase	
470.12	CHEMICALS	0	0	0	0	0%	0		
470.13	CHEMICALS	0	0	0	0	0%	0		
471.11	LABORATORY SUPPLIES	14,750	6,872	-2,000	12,750	54%	12,750		-2,000
TOTAL CHEMICALS & SUPPLIES		129,750	75,558	28,000	157,750	48%	157,750		21.6%
FUELS & LUBRICANTS									
476.11	FUELS & LUBRICANTS PLANT	34,860	11,434	-2,860	32,000	36%	32,000		-8%
476.12	FUELS & LUBRICANTS BPS	0	0	0	0	0%	0		
476.13	FUELS & LUBRICANTS MPS	0	0	0	0	0%	0		
TOTAL FUELS & LUBRICANTS		34,860	11,434	-2,860	32,000	36%	32,000		-8.2%
INSURANCE & OTHER									
427.11	TELEPHONE PLANT	21,500	10,853	-1,000	20,500	53%	20,500		-1,000
427.12	TELEPHONE BPS	1,400	573	-300	1,100	52%	1,100		-300
427.13	TELEPHONE MPS	0	0	0	0	0%	0		0
427.14	INCLUDED W/427.11	0	0				0		0
435.11	SMALL TOOLS & EQUIPMENT	19,525	5,537		19,525	28%	19,525		0
466.11	CASUALITY INSURANCE	122,214	62,197		122,214	51%	122,214	8% Increase Over Current Year	0
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	20,000	20,410	7,000	27,000	76%	27,000		7,000
482.11	LAUNDRY & LINEN	2,500	2,198	600	3,100	71%	3,100		600
INSURANCE AND OTHER (CONTINUED)									
484.11	FOREST SERVICE FEE	500	601	150	650	92%	650		650
484.12	FOREST SERVICE FEE BPS	0	0		0	0%	0		0
485.11	TRAINING,DUES,& SUBSCRIP.	9,000	1,053		9,000	12%	9,000	Training PCs	0
486.11	OFFICE EXPENSE	8,250	9,565	5,000	13,250	72%	13,250		5,000
488.11	TRAVEL	0	0		0	0%	0		0

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
-WASTEWATER RECLAMATION PLANT-

BUDGET -VS- ACTUAL EXPENSE ESTIMATION

ACCOUNT NUMBER	DESCRIPTION	2025-2026 BUDGET	EXPENSES THRU 58.33% - JAN	ADJUST TO BUDGET	ADJUSTED BUDGET 25/26	% ADJ EXPENDED	PROPOSED BUDGET 26/27	COMMENTS	DIFFERENCE % +/-
SALARIES & BENEFITS									
489.11	SLUDGE DISPOSAL	0	0		0	0%	0		0
490.11	SAMPLE TESTING	98,130	46,964	15,000	113,130	42%	113,130	Wetlab Price Increases 4.5% & $25,000 Extra for Bentley Testing Fees	15,000
491.11	ODOR CONTOL SYS MAINT/PLT	2,500	0		2,500	0%	2,500		0
491.12	ODOR CONTOL SYS MAINT/BPS	0	0	0	0	0%	0		0
491.13	ODOR CONTOL SYS MAINT/MPS	0	0	0	0	0%	0		0
493.11	BIOSOLIDS DISPOSAL	49,206	25,300	-4,000	45,206	56%	45,342		-3,864
494.11	OPERATING LEASE - PLANT	0	0	0	0	0%	0		0
494.12	OPERATING LEASE - PLANT	0	0	0	0	0%	0		0
494.13	OPERATING LEASE - PLANT	0	0	0	0	0%	0		0
495.11	UNDERGROUND SERVICE ALERT	1,100	530		1,100	48%	1,100		0
496.11		0			0		0		0
497.11	PERMIT FEES	15,750	14,267		15,750	91%	15,750	Most at Beginning of Year	0
480.11 & 499.11	BANK CHARGES/MISCELLANEOUS	0	0	22,000	22,000	0%	22,000		22,000
499.12	MISCELLANEOUS BPS	0	0	0	0	0%	0		0
499.13	MISCELLANEOUS MPS	0	0	0	0	0%	0		0
	CONTINGENCY	0	0	0	0	0%	0		
TOTAL OTHER		371,575	200,048	44,450	416,025	48%	416,161		12.00%
TOTAL ALL EXPENSE CATEGORIES:		3,920,518	2,101,352	149,240	4,049,758	52%	4,089,342		4.31%
CAPITAL OUTLAY		200,000	453,481		200,000	227%	300,000		
TOTAL O & M BUDGET		4,120,518	2,554,833	149,240	4,249,758	60%	4,389,342		6.52%
							$ 268,824	Increase over 2025-2026 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
3850 Arrowhead Drive
Carson City, NV 89706

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY herewith submits the **TENTATIVE** budget for the fiscal year ending **June 30, 2027**

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 $ **6,980,413**

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 YING H. JOHNSON
(Printed Name)
AUTHORITY ACCOUNTANT
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed _____

Dated: March 18, 2026

Phone: 775-586-8575

APPROVED BY THE GOVERNING BOARD

_____

_____

_____

_____

_____

_____

_____

_____

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2026 to May 31, 2026 this year)

Date and Time May 20, 2026 9:30 a.m.

Publication Date May 9, 2026 Estimated

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
30	LOBBYING EXPENSE ESTIMATE	8
31	SCHEDULE OF EXISTING CONTRACTS	9
32	SCHEDULE OF PRIVATIZATION CONTRACTS	10

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027
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, 2027

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**	**6,652,341**	**6,827,306**	**755,984**	**153,107**	**0**	**0**	**427,912**
TOTAL		**6,652,341**	**6,827,306**	**755,984**	**153,107**	**0**	**0**	**427,912**

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

** Include Depreciation

Last Revised 11/7/2025

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	**3,013,036**	**3,169,075**	**3,434,231**	
Contracts - Other Districts	**2,912,989**	**3,201,445**	**3,205,110**	
Other Fees	**28,466**	**13,000**	**13,000**	
Total Operating Revenue	**5,954,491**	**6,383,520**	**6,652,341**	
OPERATING EXPENSE				
Salaries, Benefits	**2,046,563**	**2,384,755**	**2,424,253**	
Utilities	**397,561**	**489,228**	**489,228**	
Chemicals, Supplies	**115,404**	**157,750**	**157,750**	
Legal, Accounting	**95,649**	**114,500**	**114,500**	
Engineering and Consulting	**99,207**	**82,000**	**82,000**	
Repairs and Maintenance	**289,010**	**392,975**	**373,450**	
Insurance, Other	**319,849**	**396,500**	**416,161**	
Fuels, Lubricants	**23,402**	**32,000**	**32,000**	
Depreciation/Amortization	**2,364,362**	**2,551,399**	**2,737,964**	
Total Operating Expense	**5,751,007**	**6,601,107**	**6,827,306**	
Operating Income or (Loss)	**203,484**	**(217,587)**	**(174,965)**	
NONOPERATING REVENUES				
Interest Earned	**897,926**	**600,000**	**510,000**	
Property Taxes	**0**	**0**	**0**	
Consolidated Tax	**149,483**	**137,984**	**137,984**	
Capacity Fees	**179,600**	**0**	**0**	
Gain on Disposal of Assets	**8,903**	**0**	**0**	
Lease Income	**138,452**	**108,000**	**108,000**	
Total Nonoperating Revenues	**1,374,364**	**845,984**	**755,984**	
NONOPERATING EXPENSES				
Interest on Bonds	**173,353**	**166,442**	**153,107**	
Loss on Disposal Of Assets	**0**	**0**	**0**	
Total Nonoperating Expenses	**173,353**	**166,442**	**153,107**	
Net Income before Operating Transfers	**1,404,495**	**461,955**	**427,912**	
Operating Transfers (Schedule T)				
In	**0**	**0**	**0**	
Out	**0**	**0**	**0**	
Net Operating Transfers	**0**	**0**	**0**	
CHANGE IN NET POSITION	**1,404,495**	**461,955**	**427,912**	

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 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	**6,079,434**	**6,383,520**	**6,652,341**	
Cash Payments to Suppliers	**(1,512,475)**	**(1,664,953)**	**(1,665,089)**	
Cash Payments to Employees	**(2,085,832)**	**(2,384,755)**	**(2,424,253)**	
a. Net cash provided by (or used for) operating activities	**2,481,127**	**2,333,812**	**2,562,999**	
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	**(1,050,567)**	**(1,980,054)**	**(4,055,000)**	
Consolidated Taxes	**149,483**	**137,984**	**137,984**	
Lease Income	**138,000**	**108,000**	**108,000**	
Cash Received for Capacity Fees	**179,600**	**0**	**0**	
Debt Service Interest	**(173,353)**	**(166,442)**	**(153,107)**	
Debt Service Principal	**(591,552)**	**(605,291)**	**(527,843)**	
c. Net cash provided by (or used for) capital and related financing activities	**(1,348,389)**	**(2,505,803)**	**(4,489,966)**	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	**0**	**0**	**0**	
Interest on Investments	**900,598**	**600,000**	**510,000**	
Restricted Investments	**(33,514)**	**0**	**0**	
d. Net cash provided by (or used in) investing activities	**867,084**	**600,000**	**510,000**	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**1,999,822**	**428,009**	**(1,416,967)**	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	**14,987,389**	**16,987,211**	**17,415,220**	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	**16,987,211**	**17,415,220**	**15,998,253**	

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 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27 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%		$ -	$ -	$ -
SRF Loan Series 2007	4	20	$1,200,000	8/27/2007	7/1/2027	2.875%	$ 72,476.88	$ 1,741.36	$ 47,972.30	$ 49,713.66
SRF Loan Series 2019	4	20	$9,000,000	10/3/2019	1/1/2039	2.080%	$7,396,531.41	$ 151,365.48	$ 479,870.62	$ 631,236.10
							$	$	$	$
TOTAL ALL DEBT SERVICE							$7,469,008.29	$153,106.84	$527,842.92	$680,949.76

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: 84th Session; February 1, 2027 to May 31, 2027

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 2026-2027

Schedule of Existing Contracts

Budget Year 2026 - 2027

Local Government: DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Contact: YING JOHNSON
E-mail Address: yjohnson@dcsid.com
Daytime Telephone: 775-586-8575

Total Number of Existing Contracts: 12

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-2027	Proposed Expenditure FY 2027 - 2028	Reason or need for contract:
1	Allison, MacKenzie, et al., James Cavilia, Esq.	8/2/2004		$ 64,500	$ 62,500	Legal Services
2	Bently Family Limited Partnership	10/26/1998		$ 18,500	$ 19,000	Biosolids Composting
3	Wilson Engineers, R.O. Anderson	7/18/2008		$ 57,000	$ 60,000	District General Engineering Svcs.
4	Tahoe Basin Container Service	4/1/2026	3/31/2027	$ 26,842		Biosolids Hauling
5	Casey Neilon	4/1/2026	1/1/2028	$ 44,000	$ 46,000	Audit Services
6	JNA Consulting Group	3/20/2019		$ 1,050	$ 1,075	Debt Management Policy.
7	Paychex Payroll Services	7/1/2019		$ 8,000	$ 10,000	Payroll and Tax Reporting
8	Mountain Alarm, Inc.	6/26/2018		$ 2,000	$ 2,500	Fire Alarm Monitoring
9	ARC Generaator	11/1/2025		$ 11,000	$ 11,000	Generator Inspection
10	Summit Plumbing	5/1/2026	5/1/2029	$ 63,000	$ 63,000	Line Cleaning and Inspection
11	Macleod Watts	2/1/2025	6/30/2027	$ 9,000	$ 3,000	GASB 75 Actuarial Study
12	Corrpro	5/1/2026	4/30/2027	$ 1,863		Effluent Tank Corrosion Inspection
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			$ 306,755	$ 278,075	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts

Budget Year 2026 - 2027

Local Government: DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Contact: YING JOHNSON
E-mail Address: yjohnson@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 2025-2026	Proposed Expenditure FY 2026-2027	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 18th, 2026

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
Staff Report

Subject / Title:

Authority Manager's Monthly Report: March 2026
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.

1. DCLTSA staff met with KGID to discuss the potential of KGID to permanently abandon its Market Street Lift Station and gravity feed sewage directly to our Beach Pump Station. The piping is in place to do so and has been utilized in the past on an emergency basis to bypass the Market Street station. However, we will need to look at various sections of our gravity main to make sure we can safely handle anticipated peak flows, as well as account for what additional flows may be contributed by the proposed Barton hospital project. Mr. Anderson can provide further details if desired.

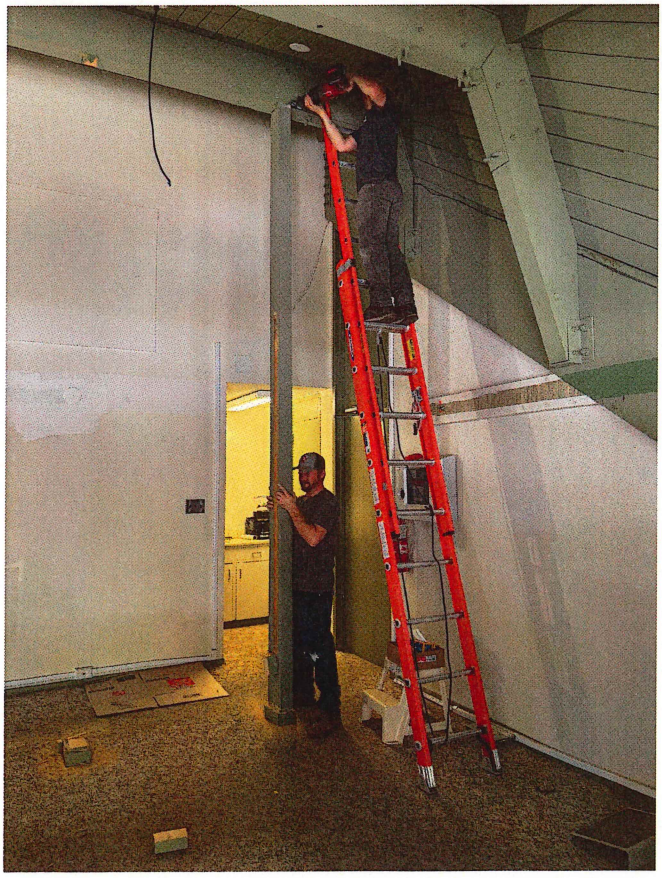
2. Related to the Market Street Lift Station project, KGID General Manager Dornbrook requested DCLTSA generate a letter in support of the Market Street project, in pursuit of grant funding of all or portions of the project. I have delivered the requested letter of support to Manager Dornbrook.

3. Our staff has been working closely with DCLTSA Engineer Rob Anderson and his staff to finalize the 2025 Flow Report.

4. Tahoe Beach Club has requested an updated Dewatering Agreement so that they may pump out ponding water around the construction area near Phase 3 of their project. We requested installation of settling "Baker" tanks to remove silt, as well as installation of a flowmeter so we can account and bill for the dewatering flows. TBC and its subcontractor have satisfactorily complied with our requests.

5. Remodeling work on the DCLTSA offices is largely complete. We updated the lighting with energy efficient LED units, replaced the toilets with low-flow units, replaced the worn-out carpet with vinyl flooring and repainted the interior. Apart from installing the flooring, the work was done in-house by our Maintenance staff. (Photos attached).





March 18, 2026

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

Accountant's General Status Report

- The Budget to Actual spreadsheet in your packet shows that, at the end of January, operating expenses were 8.42% under budget, while Salaries and Benefits were 6.43% below budget. Overall, expenses remain under budget but have decreased from 12% last month.
- In Authority Accounts Receivable has a $17,769 credit balance due to customers paying their bills early.
- Influent flows in February were 6% higher than in February 2025, reflecting an overall flow increase compared to last February. However, we had a snowstorm, the higher flow could be due to infiltration from run-off. In terms of flow percentage, Round Hill GID increased by 2.88%. The Beach Pump Station increased by 1%, while KGID decreased by 1.45%. There was no significant change in TDD.

Investment Report

The Authority's investments total more than $19.2 million, with more than $14.9 million of that amount being held in the Local Government Investment Pool (LGIP).

- LGIP's interest rate for February was 3.788%.
- The only change in investment balances was the monthly interest earned.
- One CD matured last month at 4.05%; funds were reinvested through Wells Fargo for 36 months at 3.8%.
- A list of current CDs is included in the Board packet.

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.

CURRENT BROKERED CD MATURITY DATES

	Date	Rate	Amount	Fund	
FY '25 - '26					
GOLDMAN SACHS BK USA NEW YO	5/7/2026	4.90%	$ 245,000	PR	
MORGAN STANLEY PRIVATE BK	5/22/2026	5.05%	$ 245,000	PR	
TOTAL FY '25-'26			**$ 490,000**		
FY '26-'27					
BLUE RIDGE BANK, NA	7/20/2026	4.10%	$ 245,000	GF	
REGIONS BK BIRMINGHAM	8/21/2026	3.95%	$ 245,000	CF	
CROSS RIVER BK	11/5/2026	4.00%	$ 245,000	GF	
SAFRA NAT'L BANK	11/6/2026	3.65%	$ 245,000	PR	
BANK HAPOALIM NY	11/16/2026	4.05%	$ 245,000	PR	
BNY MELLON	2/22/2027	3.85%	$ 245,000	PR	
FIRSTBANK PUERTO RICO	3/27/2027	3.70%	$ 245,000	CF	
TOTAL FY '26 -'27			**$ 1,715,000**		
FY '27-'28					
SALLIE MAE BANK, SALT LAKE	7/26/2027	4.50%	$ 245,000	CF	
OPTUM BK DRAPER	8/20/2027	3.85%	$ 245,000	CF	
TOYOTA FINANCIAL	8/24/2027	3.95%	$ 245,000	PR	
MORGAN STANLEY BANK, N.A.	5/8/2028	4.10%	$ 245,000	CF	
1ST FINANCIAL BK USA	5/15/2028	3.55%	$ 245,000	PR	
TOTAL FY '27 - '28			**$ 1,225,000**		
FY '28-'29					
BMW BANK NA	8/22/2028	3.80%	$ 245,000	PR	
TEXAS EXCHANGE BK	8/28/2028	3.75%	$ 245,000	CF	
UBS BK USA SALT LAKE	2/26/2029	3.80%	$ 245,000	CF	PURCHASED
TOTAL FY '28 - '29			**$ 735,000**		
			$ 4,165,000		
		4.03%			

_____R.H.

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Salaries	$ 787,472.12	$ 837,301.50	$ 49,829.38	
OT/Callback	$ 29,193.28	$ 25,118.92	$ (4,074.36)	Installation of MCC @ MPS
Holiday	$ 460.00	$ 8,001.58	$ 7,541.58	8 Holidays of 12
Longevity	$ 3,990.00	$ 2,339.17	$ (1,650.83)	Paid Annually in DECEMBER, will smooth
Stand-By Pay	$ 11,528.00	$ 11,466.00	$ (62.00)	
Health Insurance	$ 179,371.34	$ 197,833.42	$ 18,462.08	
State Retirement (PERS)	$ 265,470.67	$ 284,318.42	$ 18,847.75	
SIIS (Workers Comp)	$ 11,074.00	$ 11,877.83	$ 803.83	
Medicare Tax	$ 13,032.38	$ 12,821.08	$ (211.30)	
Unemployment Insurance	$ 70.00	$ 29.17	$ (40.83)	Ann.Fee - EMRB
Contract Svcs	$ -	$ -	$ -	
OPEB Expense	$ -	$ -	$ -	
Salaries/Benefits	**$ 1,301,661.79**	**$ 1,391,107.08**	**$ 89,445.29**	

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Electric Power	$ 166,867.02	$ 206,288.83	$ 39,421.81	
Electric Power - BPS	$ 8,392.80	$ 10,529.17	$ 2,136.37	
Electric Power - MPS	$ 41,948.11	$ 49,539.58	$ 7,591.47	
Natural Gas	$ 4,273.24	$ 9,625.00	$ 5,351.76	
Natural Gas - BPS	$ 209.73	$ 904.17	$ 694.44	Base rate - No useage
Natural Gas - MPS	$ 209.66	$ 212.92	$ 3.26	Base rate - No useage
Water	$ 5,964.03	$ 6,650.00	$ 685.97	
Water - BPS	$ 1,440.03	$ 1,750.00	$ 309.97	
Water - MPS	$ 16.40	$ 204.17	$ 187.77	
Solid Waste Removal	$ 6,285.50	$ 8,750.00	$ 2,464.50	
Utilities	**$ 235,606.52**	**$ 294,453.83**	**$ 58,847.31**	
Chemicals	$ 68,686.32	$ 67,083.33	$ (1,602.99)	Polymer 5% increase/Chlorine 30% increase
Lab Supplies	$ 6,871.59	$ 8,604.17	$ 1,732.58	
Supplies	$ -	$ -	$ -	
Chemicals/Supplies	**$ 75,557.91**	**$ 75,687.50**	**$ 129.59**	

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Legal Services	$ 36,825.00	$ 27,708.33	$ (9,116.67)	Elk Point Agreement
Accounting	$ 46,045.11	$ 29,166.67	$ (16,878.44)	$42,000 audit fees - will smooth
Legal/Accounting	**$ 82,870.11**	**$ 56,875.00**	**$ (25,995.11)**	
Engineering	$ 31,237.50	$ 33,250.00	$ 2,012.50	
Engineering - BPS	$ -	$ -	$ -	
Engineering - MPS	$ -	$ -	$ -	
Engineering - In-District	$ 15,174.00	$ 11,666.67	$ (3,507.33)	HDR Collection Line Study Final w/Smooth
Consulting	$ 3,100.00	$ 5,250.00	$ 2,150.00	
Engineering/Consulting	**$ 49,511.50**	**$ 50,166.67**	**$ 655.17**	
Maintenance Export Line	$ -	$ 17,208.33	$ 17,208.33	
Maintenance Collection System	$ 38,700.00	$ 43,750.00	$ 5,050.00	
Repairs Collection System	$ -	$ 29,166.67	$ 29,166.67	Haven't been billed yet for manholes on Hwy 50
Computer Maintenance/Supplies	$ 18,913.96	$ 5,833.33	$ (13,080.63)	$9,000 IT Annual Fee will be billed against all year.
SCADA Support	$ -	$ 2,041.67	$ 2,041.67	
Repairs - Vehicles	$ 9,283.66	$ 11,695.83	$ 2,412.17	
Repairs - Mechanical	$ 22,170.72	$ 33,250.00	$ 11,079.28	
Repairs - Mechanical BPS	$ 8,516.81	$ 2,333.33	$ (6,183.48)	Wet Well Cleaning during Grinder Install & Generator Svcs
Repairs - Mechanical MPS	$ 14,195.12	$ 1,166.67	$ (13,028.45)	Generator Svcs & Extensive Repairs during MCC Updgrade

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Emergency Repairs	$ -	$ -	$ -	
Repairs Bldg & Grounds	$ 1,747.33	$ 2,654.17	$ 906.84	
Repairs Bldg & Grounds - BPS	$ -	$ 1,458.33	$ 1,458.33	
Repairs Bldg & Grounds - MPS	$ -	$ -	$ -	
Repairs Heating	$ -	$ 568.75	$ 568.75	
Repairs Heating	$ -	$ 145.83	$ 145.83	
Repairs Heating	$ -	$ -	$ -	
Repairs Electrical	$ 646.60	$ 1,997.92	$ 1,351.32	
Repairs Electrical	$ -	$ 116.67	$ 116.67	
Repairs Electrical	$ 135.50	$ 145.83	$ 10.33	
Repairs Instruments	$ 13,255.08	$ 6,708.33	$ (6,546.75)	SmartCover Annual/ Will Smooth
Repairs Instruments	$ -		$ -	
Equipment Rental	$ -	$ 1,166.67	$ 1,166.67	
Maintenance Supplies	$ 4,239.24	$ 8,516.67	$ 4,277.43	
Safety & Safety Equipment	$ 5,979.34	$ 11,666.67	$ 5,687.33	
Odor Control System Maintenance	$ -	$ 1,458.33	$ 1,458.33	
Repairs/Maintenance	**$ 137,783.36**	**$ 183,050.00**	**$ 45,266.64**	

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Casualty Insurance	$ 62,197.17	$ 71,291.50	$ 9,094.33	
Pollution Liability Insurance	$ -	$ -	$ -	
Insurance	**$ 62,197.17**	**$ 71,291.50**	**$ 9,094.33**	
Telephone	$ 10,852.83	$ 12,541.67	$ 1,688.84	
Telephone	$ 572.52	$ 816.67	$ 244.15	
Telephone	$ -	$ -	$ -	
Small Tools & Equipment	$ 5,537.12	$ 11,389.58	$ 5,852.46	
Annual Software Licenses	$ 20,410.14	$ 11,666.67	$ (8,743.47)	Pre-Paid - Will Smooth
Laundry and Linen	$ 2,198.46	$ 1,458.33	$ (740.13)	Uniforms - Annual
Forest Svc. Fee	$ 600.90	$ 291.67	$ (309.23)	Annual Fee
Training, Dues & Subscriptions	$ 1,052.85	$ 5,250.00	$ 4,197.15	
Office Expenses	$ 9,564.54	$ 4,812.50	$ (4,752.04)	Job advertising in newspaper & File shredding svcs. & PC Equip for New EE
Travel	$ -	$ -	$ -	
Sample Testing	$ 46,964.12	$ 57,242.50	$ 10,278.38	
Operating Lease	$ -	$ -	$ -	

JULY - JANUARY 2025-2026 BUDGET VS. ACTUAL

	JANUARY	Budgeted	Variance	Comments
Biosolids Disposal	$ 25,300.26	$ 28,703.50	$ 3,403.24	
Underground Service Alert	$ 530.47	$ 641.67	$ 111.20	Annual Fee
Permit Fees	$ 14,267.21	$ 9,187.50	$ (5,079.71)	NDEP Annual / Will smooth
Misc Exp and Bank Fees	$ -	$ -	$ -	
Other Operating Expenses	**$ 137,851.42**	**$ 144,002.25**	**$ 6,150.83**	
Fuels and Lubricants	$ 11,433.99	$ 20,335.00	$ 8,901.01	
Fuels & Lubricants	**$ 11,433.99**	**$ 20,335.00**	**$ 8,901.01**	
Total Operating Expenses Thru JANUA	**$ 2,094,473.77**	**$ 2,286,968.83**	**$ 192,495.06**	
			8.42%	

Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 2/18/2026 to 3/18/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: WFCHK - WELLS FARGO CHECKING					**101.1000**
14042	02/25/26	P	AP12	APPLIED INDUS. TECH.,INC.	$75.99
14043	02/25/26	P	ARC001	ARC GENERATOR SERVICE	$2,381.20
14044	02/25/26	P	ATT01	AT&T MOBILITY	$1,308.87
14045	02/25/26	P	BE15	BENTLY FAMILY LTD PARTNERSHIP	$205.94
14046	02/25/26	P	CA12	CARSON VALLEY OIL CO., INC.	$952.92
14047	02/25/26	P	CH15	CHARTER COMMUNICATIONS	$285.00
14048	02/25/26	P	CITI	CITI CARDS	$449.79
14049	02/25/26	P	CONWAY	CONWAY COMMUNICATIONS INC	$23.37
14050	02/25/26	P	CY10	CYMA SYSTEMS, INC.	$1,415.02
14051	02/25/26	P	ESC01	E SQUARED C, INC.	$1,275.30
14052	02/25/26	P	FREDH	FRED HOWARD	$282.21
14053	02/25/26	P	GR13	GRAINGER	$107.28
14054	02/25/26	P	HOMEDE	HOME DEPOT	$2,724.40
14055	02/25/26	P	HOMETO	HOMETOWN HEALTH	$19,001.21
14056	02/25/26	P	WRENN	IAN WRENN	$256.00
14057	02/25/26	P	BOU11	BOULDER EXTERMINATORS, INC	$150.00
14058	02/25/26	P	IKE01	KELVIN IKEHARA	$272.27
14059	02/25/26	P	MET11	METLIFE - GROUP BENEFITS	$2,028.95
14060	02/25/26	P	EA13	PAULA EAST-JANICKI	$144.37
14061	02/25/26	P	SIN01	SINNETT CONSULTING SERVICES	$215.00
14062	02/25/26	P	ST09	STANDARD INSURANCE COMPANY	$592.36
14063	02/25/26	P	R&SOPT	R & S OPTIMUM OFFSET	$169.00
14064	02/25/26	P	VI12	VISION SERVICE PLAN - (AT)	$229.32
14065	02/25/26	P	WE12	Western Envir. Testing Lab	$3,430.40
14066	03/11/26	P	AL01	ALLISON MACKENZIE, Ltd.	$3,360.00
14067	03/11/26	P	AP12	APPLIED INDUS. TECH.,INC.	$244.19
14068	03/11/26	P	AZUL01	AZUL ELECTRIC SUPPLY LLC	$62.50
14069	03/11/26	P	BE15	BENTLY FAMILY LTD PARTNERSHIP	$1,270.08
14070	03/11/26	P	SE45	BRADLEY SEALS	$251.42
14071	03/11/26	P	CA12	CARSON VALLEY OIL CO., INC.	$919.17
14072	03/11/26	P	BLAKE	CHARLES DAVID BLAKE	$601.98
14073	03/11/26	P	NA12	CHERYL NAFIE	$615.72
14074	03/11/26	P	DIY	DIY HOME CENTER	$8.80
14075	03/11/26	P	GI20	DOUGLAS GIBSON	$404.50
14076	03/11/26	P	GR13	GRAINGER	$56.26
14077	03/11/26	P	HDR01	HDR, ENGINEERING, INC.	$1,497.05
14078	03/11/26	P	WO11	INDUSTRIAL SOFTWARE SOLUTIONS	$14,660.00
14079	03/11/26	P	PA13	JAMES PADILLA	$817.38
14080	03/11/26	P	PH12	JOHN PHILLIPS	$482.86
14081	03/11/26	P	IKE01	KELVIN IKEHARA	$272.27
14082	03/11/26	P	KI13	KINGSBURY AUTOMOTIVE & SUPPLY	$17.96
14083	03/11/26	P	KI11	KINGSBURY GENERAL IMP. DIST.	$942.38
14084	03/11/26	P	LIBERT	LIBERTY UTILITY CA	$61.41
14085	03/11/26	P	GUT	MIKE GUTIERREZ	$885.00
14086	03/11/26	P	MOU02	MOUNTAIN ALARM	$222.48
14087	03/11/26	P	NE35	NEVADA STATE FIRE MARSHAL	$310.00
14088	03/11/26	P	NV01	NV ENERGY	$28,232.34
14089	03/11/26	P	POL10	POLYDYNE INC.	$6,992.00
14090	03/11/26	P	PRIM01	PRIMO BRANDS	$114.42
14091	03/11/26	P	PRO	PRO SYSTEMS, INC.	$145.00
14092	03/11/26	P	VAN1	RICK VAN HORN	$272.46
14093	03/11/26	P	RO12	ROUND HILL GENERAL IMP. DIST.	$8.20
14094	03/11/26	P	SIMS	SIERRA INDUSTR MAINT SOLUTIONS	$135.00
14095	03/11/26	P	SIL4	SILVER STATE ANALYTICAL LAB	$408.00
14096	03/11/26	P	SO10	SOUTH TAHOE REFUSE, INC.	$950.80
14097	03/11/26	P	SO13	SOUTHWEST GAS	$1,038.20

*** Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT**
**** Denotes broken check sequence.**

Douglas County Lake Tahoe Sewer Auth.

AP Check Register (Current by Bank)

Check Dates: 2/18/2026 to 3/18/2026

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
14098	03/11/26	P	NE42	STATE OF NV. P.E.B.P.	$1,532.52
14099	03/11/26	P	SU13	SUMMIT PLUMBING CO., LLC	$4,725.00
14100	03/11/26	P	TA01	TAHOE BASIN CONTAINER SVC.,INC	$2,251.80
14101	03/11/26	P	WF01	WELLS FARGO	$1,023.66
14102	03/11/26	P	WE12	Western Envir. Testing Lab	$2,647.20
14103	03/11/26	P	WE18	WESTERN NEVADA SUPPLY CO.	$354.42
14104	03/11/26	P	WILS01	WILSON ENGINEERS	$21,195.00
14105	03/11/26	P	JOHN	YING H. JOHNSON	$357.17
				BANK WFCHK REGISTER TOTAL:	**$138,322.77**
				GRAND TOTAL :	**$138,322.77**

*** Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void (Void Date); "A" - Application; "E" - EFT**
**** Denotes broken check sequence.**

Douglas County Lake Tahoe Sewer Auth.

GL Entry Report - Batch Order

Year: 2026 / Date: 2/18/2026 - 3/18/2026

Entry #	Date	Document	Job	Account	Description	Debits	Credits	Balance
BATCH: 9433	**JOURNAL: B**		**STATUS: Posted**	**PERIOD: 2026 - 9**	**CREATED: 02/24/26 by TLK**			
158785	03/13/26			414.1100	FEBRUARY PERS CONTRIBS	$15,952.29	$0.00	$15,952.29
158786	03/13/26			415.1100	FEBRUARY PERS CONTRIBS	$15,952.29	$0.00	$31,904.58
158787	03/13/26			101.1000	FEBRUARY PERS CONTRIBS	$0.00	$31,904.58	$0.00
					BATCH 9,433 TOTALS:	**$31,904.58**	**$31,904.58**	**$0.00**
					TOTAL OF ALL JOURNAL(S):	**$31,904.58**	**$31,904.58**	