

**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
ending **June 30, 2020**

herewith submits the **FINAL** budget for the fiscal year

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and 1 proprietary funds with estimated expenses of \$ 5,172,943

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

APPROVED BY THE GOVERNING BOARD

I PAULA EAST-JANICKI
(Printed Name)
AUTHORITY CONTROLLER
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed _____

Dated: May 29, 2019

SCHEDULED PUBLIC HEARING:

Date and Time May 29, 2019 9:30 a.m.

Publication Date May 16, 2019

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

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation	12	12.75	12
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other Board Members	5	5	5
TOTAL	17	17.75	17

POPULATION (AS OF JULY 1)	2800	2350	2350
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

Page: 3
Schedule S-2

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2020

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		NET INCOME (7)
						IN (5)	OUT(6)	
PROPRIETARY	E	4,957,122	5,141,979	235,984	30,964	0	0	20,163
TOTAL		4,957,122	5,141,979	235,984	30,964	0	0	20,163

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

** Include Depreciation

PROPRIETARY FUND	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Fees	2,132,489	2,287,615	2,498,338	2,448,405
Contracts - Other Districts	2,214,028	2,408,000	2,455,289	2,495,717
Other Fees	189,753	55,325	13,000	13,000
Total Operating Revenue	4,536,270	4,750,940	4,966,627	4,957,122
OPERATING EXPENSE				
Salaries, Benefits	1,913,391	2,037,375	2,074,623	1,950,074
Utilities	361,197	396,860	387,410	391,860
Chemicals, Supplies	83,817	86,250	86,250	86,250
Legal, Accounting	110,487	95,850	114,850	95,850
Engineering and Consulting	188,033	117,000	135,000	117,000
Repairs and Maintenance	306,149	335,235	304,960	340,710
Insurance, Other	209,788	316,985	327,673	339,517
Fuels, Lubricants	16,082	22,860	22,860	22,860
Depreciation/Amortization	1,610,159	1,683,525	1,797,858	1,797,858
Total Operating Expense	4,799,103	5,091,940	5,251,484	5,141,979
Operating Income or (Loss)	(262,833)	(341,000)	(284,857)	(184,857)
NONOPERATING REVENUES				
Interest Earned	111,966	91,225	98,000	98,000
Property Taxes	0	0	0	0
Consolidated Tax	137,984	137,984	137,984	137,984
Capacity Fees	(4,080)	1,275	0	0
Gain on Disposal of Assets	0	0	0	0
Federal Grant Funds	0	0	0	0
Total Nonoperating Revenues	245,870	230,484	235,984	235,984
NONOPERATING EXPENSES				
Interest on Bonds	33,205	31,537	72,671	30,964
Loss on Disposal of Assets	0	0	0	0
Total Nonoperating Expenses	33,205	31,537	72,671	30,964
Net Income before Operating Transfers	(50,168)	(142,053)	(121,544)	20,163
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	(50,168)	(142,053)	(121,544)	20,163

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ENTERPRISE (PROPRIETARY)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers	4,806,702	4,750,940	4,966,627	4,957,122
Cash Payments to Suppliers	(1,416,004)	(1,371,040)	(1,379,003)	(1,394,047)
Cash Payments to Employees	(2,017,731)	(2,037,375)	(2,074,623)	(1,950,074)
a. Net cash provided by (or used for) operating activities	1,372,967	1,342,525	1,513,000	1,613,001
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	(2,423,607)	(235,010)	(3,000,000)	(3,600,000)
Cash Received from Sale of Assets	0	0	0	0
Consolidated Taxes	137,984	137,984	137,984	137,984
Cash Received from Federal Grant	0	0	0	0
Cash Received for Capacity Fees	(4,080)	0	0	0
Debt Service Interest	(33,205)	(31,537)	(72,671)	(30,964)
Debt Service Principal	(105,649)	(108,961)	(112,376)	(112,376)
Issuance of Long-Term Debt	0		2,000,000	3,000,000
Debt Issuance Costs	0	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(2,428,557)	(237,524)	(1,047,063)	(605,356)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption (Purchase) of Investments	0	0	0	0
Interest on Investments	108,515	91,225	98,000	98,000
d. Net cash provided by (or used in) investing activities	108,515	91,225	98,000	98,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(947,075)	1,196,226	563,937	1,105,645
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,521,450	4,574,375	5,770,601	5,770,601
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,574,375	5,770,601	6,334,538	6,876,246

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)
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 7/1/2019	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Proprietary							\$	\$	\$	\$
SRF Loan Series May 25, 2006	4	20	\$2,000,000	5/25/2006	1/1/2026	3.2375%	\$ 564,560.45	\$ 17,690.82	\$ 73,092.67	\$90,783.49
SRF Loan Series 2007	4	20	\$1,200,000	8/27/2007	1/1/2027	2.875%	\$ 372,536.63	\$ 10,430.08	\$ 39,283.57	\$ 49,713.65
							\$	\$	\$	\$
Anticipated SRF Loan	4	20	\$9,000,000	9/1/2019			\$	\$2,842.00	\$	\$ 2,842.00
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$937,097.08	\$30,962.90	\$112,376.24	\$143,339.14

SCHEDULE C-1 - INDEBTEDNESS
 Budget Fiscal Year 2019-2020

DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY
 (Local Government)

Schedule of Existing Contracts

Budget Year 2019 - 2020

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 2019-20	Proposed Expenditure FY 2020-21	Reason or need for contract:
1	Allison, MacKenzie, et al., James Cavilia, Esq	8/2/2004		\$ 55,000	\$ 55,000	Legal Services
2	Bently Family Limited Partnership	10/26/1998		\$ 30,000	\$ 30,000	Biosolids Composting
3	R.O. Anderson Engineering, Inc.	7/18/2008		\$ 80,000	\$ 80,000	District General Engineering Svcs.
4	Summit Plumbing Co., LLC	4/30/2017	4/30/2020	\$ 57,000		Sewer Line Cleaning and Maintenance
5	Bob Cook	1/1/2014		\$ 25,200	\$ 25,200	Interaction w/Various Agencies and Permitting Assist.
6	Tahoe Basin Container Service	4/1/2019	3/31/2020	\$ 51,500	\$ 51,500	Biosolids Hauling
7	Eide Bailly	4/1/2019		\$ 38,000	\$ 39,500	Audit Services
8	JNA Consulting Group	3/20/2019		\$ 17,000	\$ 10,000	Debt Management Policy and SRF Funding.
9	Paychex	6/15/2019		\$ 3,000	\$ 3,000	Payroll and Tax Reporting
10	Burgarello Alarm, Inc.	6/26/2018		\$ 750	\$ 750	Fire Alarm Monitoring
11	Cashman Equipment Company	2/26/2018		\$ 7,400	\$ 7,400	Generator Inspection
12						
13						
14						
15						
16						
17						
18						
19	Total Proposed Expenditures			\$ 364,850	\$ 302,350	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts

Budget Year 2019 - 2020

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 2019-2020	Proposed Expenditure FY 2020-2021	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.