



Trisha Tillotson
Community Development Agency Director

David Garcia
Director of Public Works

NEVADA COUNTY SANITATION DISTRICT NO. 1
BOARD OF DIRECTORS
Board Agenda Memo

MEETING DATE: January 13, 2026
TO: Board of Directors
FROM: David Garcia, Director of Public Works
SUBJECT: Resolution amending the Nevada County Sanitation District No. 1 budgets for Fiscal Year 2025/26 (4/5 Affirmative Vote Required)

RECOMMENDATION: Approve the attached Resolution.

FUNDING: Budget Amendment for various funds.

BACKGROUND: Occasionally it becomes necessary to adjust the original adopted budget due to unanticipated expenses. The proposed amendments below reflect activity in the Nevada County Sanitation District No. 1 funds. The adjustment noted below in fund 4700 is related to Workday custom invoice cost. While the other fund adjustments are related to class 4 rolled account that was missed on the monthly reimbursement report at 2024/25 Fiscal Year end, causing the beginning fund balance for fund 4700 to be out of balance at Fiscal Year 2025/26 start. To remedy the issue a reimbursement journal was done in Fiscal Year 2025/26 to spread the prior year expense, causing multiple funds class 5 accounts to be overbudget, or we anticipate being overbudget by end of year 2025/26.

Summary of Budget amendments:

A Budget Amendment is required to establish budget and release from the fund balance of:

Fund 4700 - Wastewater Admin in the amount of \$2,425
Fund 4728 – Lake Wildwood Zone 1 in the amount of \$159,758
Fund 4734 – Cascade Shores Zone 8 in the amount of \$4,714
Fund 4736 – North San Juan Zone 4 in the amount of \$5,387
Fund 4740 – Lake of the Pines Zone 2 in the amount of \$105,466
Fund 4749 – Gold Creek Zone 5 in the amount of \$1,976
Fund 4751 – Mt. Lake Estates Zone 7 in the amount of \$2,065
Fund 4771 – Penn Valley Zone 6 in the amount of \$24,256
Fund 4775 – Valley Oak Zone 12 in the amount of \$2,319
Fund 4789 – Higgins Village Zone 11 in the amount of \$2,155
Fund 4796 – Eden Ranch Zone 9 in the amount of \$1,392

Attachments:

1. Resolution amending the Nevada County Sanitation District No. 1 budgets for Fiscal Year 2025/26.

Item Initiated by: Debbie Filek, Administrative Analyst, CDA Admin
Approved by: David Garcia, Director of Public Works