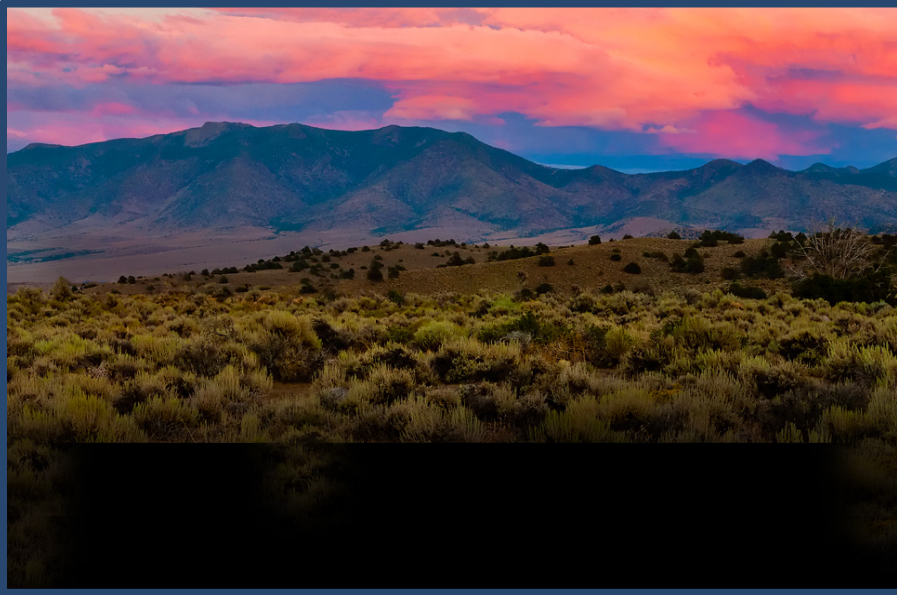


COUNTY OF NEVADA SANITATION DISTRICT No. 1
WASTEWATER FEE STUDY – ALL ZONES



FINAL REPORT
APRIL 23, 2021



HF&H Consultants, LLC

COUNTY OF NEVADA
SANITATION DISTRICT No. 1
950 Maidu Avenue
Nevada City, CA 95959

WASTEWATER FEE STUDY FOR ALL ZONES

FINAL REPORT

April 23, 2021

HF&H CONSULTANTS, LLC
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April 23, 2021

Ms. Trisha Tillotson, P.E.
Director of Public Works
County of Nevada
950 Maidu Avenue
Nevada City, CA 95959

Subject: Sanitation District No. 1 Wastewater Fee Study for All Zones

Dear Ms. Tillotson:

HF&H Consultants, LLC (HF&H) is pleased to submit this wastewater rate study. The report summarizes the projected revenue requirements and proposed rates over the next five fiscal years for customers within all 10 zones of the Nevada County Sanitation District No. 1 (District). The revenue requirements are based on the District's operating budget and the capital improvement program prepared by the District. The study included considering consolidation of zones, which are in close proximity, to reduce overhead costs and improve service to the users within the consolidated zones.

Sincerely,

HF&H CONSULTANTS, LLC

A handwritten signature in blue ink that reads 'Richard J. Simonson'.

Richard J. Simonson, CMC
Senior Vice President

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APPENDIX

- Appendix A:** Sewer Rate Model
- Appendix B:** Revised Nevada County Sanitary Code

ACRONYMS

FY	Fiscal Year (e.g., FY 2021-22 means the fiscal year ending June 30, 2022)
CIP	Capital Improvement Plan
EDU	Equivalent Dwelling Unit
O&M	Operations and Maintenance
Service charge	Refers to the District's fixed charge per EDU

ACKNOWLEDGEMENTS

District

Trisha Tillotson, Director of Public Works
Brad Torres, Wastewater Operations Manager

HF&H Consultants, LLC

Rick Simonson, Sr. Vice President
Gabe Sasser, Senior Associate
Geoffrey Michalczyk, Senior Associate

LIMITATIONS

This document was prepared solely for the Nevada County Sanitation District No. 1 (District) and is not intended for use by any other party for any other purpose. In preparing this study, we relied on information from the District, which we consider accurate and reliable and did not independently verify. Rounding differences caused by stored values in electronic models may exist.

This document represents our understanding of relevant laws, regulations, and court decisions but should not be relied on as legal advice. Questions concerning the interpretation of legal authorities referenced in this document should be referred to a qualified attorney.

I. EXECUTIVE SUMMARY

STUDY OBJECTIVES

The purpose of this study is to update the District's rates to ensure that they generate sufficient revenue to recover the District's costs and that the rate structure reflects the District's current rate-making objectives. The District's rate-making objectives include the following:

1. Rates must comply with Proposition 218 and applicable State codes.
2. Provide revenue sufficiency and financial stability to fund the projected capital and Operation and Maintenance (O&M) costs of each zone within the District.
3. Meet the District's operations and capital reserve targets.
4. Charge rates that are clear and understandable to the customers to meet the following parameters:
 - a. Cover projected costs incurred to maintain the wastewater system within the respective zone. Each zone funds only their respective costs.
 - b. Maximize costs savings by consolidating zones, where practical.
 - c. If a zone is part of a consolidation, achieve uniform rates among all prior independent zones by FY 2024-25 (Year 4).
 - d. Utilize available zone-specific reserve funds to smooth in significant rate increases over time.
 - e. Utilize a low-interest loan¹ if reserve funds alone are not sufficient to allow the smoothing-in of significant rate increases.
 - f. Be approaching or achieve zone-specific reserve fund targets² by FY 2025-26 (Year 5).

FINDINGS AND RECOMMENDATIONS

In preparing this sewer rate study, expenses, revenues, and reserves were projected for a planning period through FY 2029-30 to provide a long-term outlook of the projected fund balances within each zone. However, the proposed annual sewer charges cover only the first five fiscal years (FY 2021-22 through FY 2025-26). Article XIIID, Section 6 of the State Constitution³ limits municipalities in adopting rates to a maximum of five years, at any

¹ Our analysis assumes a 2% annual interest rate for funds needed to maintain positive reserves to achieve the goal of smoothing significant rate increase over time instead of all in Year 1. The need for the loans is based on projected revenues and expenses. The loans will be taken on an as-needed basis as actual results may vary from projection. The loans will be paid back within the five-year rate setting period.

² The District bills annually on the tax roll; therefore, most of the revenue is received in December and April. A year-end cash reserve balance is necessary to fund the day-to-day operations during the lag between billing and receiving the revenue. The methodology for determining each zone's target reserve balance is discussed in Section II.

³ This law was enacted by Proposition 218 in 1996. The law contains procedural and substantive requirements that apply to property-related fees and charges such as sewer rates. The law exempts connection charges, which instead are governed by Section 66000 of the Government Code.

one time. In addition, Proposition 218 established substantive requirements applicable to utility service charge calculations. These requirements include:

- Revenues derived from the fee or charge cannot exceed the costs required to provide the service.
 - Revenues derived from the fee or charge can only be used for the purpose for which the fee or charge is responsible for.
 - The amount of the fee or charge any customer is subject to must not exceed the proportional cost of service attributable to each customer.
1. **Current rates.** Rates are updated annually but have not been studied within the last five years. **Figure I-1** and **Figure I-2** list the current O&M service charge, Capital service charge, and standby service charge per Equivalent Dwelling Unit (EDU) by zone.

Figure I-1. Current Annual Sewer Rates

District Zones	O&M Service Charge/EDU	Capital Service Charge/EDU	Date of Last Service Charge Update
Lake Wildwood	\$712	\$283	FY 2008-09
Lake of the Pines	\$810	\$375	FY 2008-09
North San Juan	\$785	\$0	FY 2008-09
Gold Creek	\$235	\$0	FY 2007-08
Penn Valley	\$880	\$115	FY 2008-09
Mt. Lake Estates	\$565	\$0	FY 2008-09
Cascade Shores	\$2,231	\$214	FY 2009-10
Eden Ranch	\$1,148	\$0	FY 2010-11
Higgins Village	\$1,675	\$0	FY 2003-04
Valley Oak Court	\$2,000	\$0	FY 2008-09

The District bills a standby charge to parcels that have been allocated sewer capacity previously but are not currently connected to the sewer system. The standby charge is based on the cost of previously acquired capital acquisitions and improvements, as well as the cost of the maintenance to the pertinent capital improvements in proportion to the total sewage capacity allocated to the parcel. The combined standby charge is billed annually via the tax roll. The District is planning to assess the current value of its system as it examines current connection fees. Any updates to the valuation of the system will be reflected in future proposed standby charges.

Figure I-2. Current Annual Standby Charges

District Zones	Current Rate \$/EDU
Lake Wildwood	\$385
Lake of the Pines	\$475
North San Juan	\$48
Gold Creek	\$0
Penn Valley	\$245
Mt. Lake Estates	\$138
Cascade Shores	\$735
Eden Ranch	\$180
Higgins Village	\$0
Valley Oak Court	\$0

2. **Zone consolidations.** Results reflect reducing the number of independent zones from the current 10 to 7. Our analyses and proposed rates assume the consolidation of the Lake Wildwood (Z1), Penn Valley (Z6), and Valley Oak Court (Z12) zones and will be referred to as Consolidated #1 throughout this memorandum and our subsequent analyses. In addition, our analyses and proposed rates assume the consolidation of the Lake of the Pines (Z2) and Higgins Village (Z11) zones and will be referred to as Consolidated #2 throughout this memorandum and our subsequent analyses.
3. **Operating Cost projections.** Operating and Maintenance (O&M) expenses for personnel and utilities are increasing at a rate equal to or less than inflation.
4. **Capital Cost projections.** The District projects overall increases to its capital improvements program (CIP) to upgrade or rehabilitate its aging infrastructure. The District's capital expenses are summarized by zone in **Figure I-3** and include a construction cost inflation factor of 2.64% per year based on the 20-year average change in the Engineering News Record Construction Cost Index (ENR CCI).

Figure I-3. Projected CIP Schedule

Project Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total	Average Annual
Z1 Lake Wildwood	\$307,924	\$158,029	\$162,203	\$166,487	\$170,884	\$965,526	\$193,105
Z2 Lake of the Pines	\$153,962	\$105,352	\$108,135	\$110,991	\$113,923	\$592,364	\$118,473
Z4 North San Juan	\$10,264	\$2,634	\$2,703	\$2,775	\$2,848	\$21,224	\$4,245
Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z6 Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z7 MLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z8 Cascade Shores	\$5,132	\$5,268	\$5,407	\$5,550	\$5,696	\$27,052	\$5,410
Z9 Eden Ranch	\$46,189	\$10,535	\$10,814	\$11,099	\$11,392	\$90,029	\$18,006
Z11 Higgins Village	\$5,132	\$0	\$0	\$0	\$0	\$5,132	\$1,026
Z12 Valley Oak Court	\$5,132	\$0	\$0	\$0	\$0	\$5,132	\$1,026
Total	\$533,735	\$281,818	\$289,261	\$296,902	\$304,744	\$1,706,459	\$341,292

5. **Debt service projections.** The District has previously issued debt to fund large capital projects in various zones. The current debt service payments are summarized in **Figure I-4**. When debts are paid off, the funds used to pay the current debt service will still be needed to fund necessary capital projects that are purposely being delayed until the current debt is paid off.

Figure I-4. Current Debt Service

Zone	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Final Payment Due
Cascade Shores SRF Loan							
Principal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	FY 2028-29
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	
Lake of the Pines BoA Loan							
Principal	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	FY 2026-27
Interest	\$32,871	\$27,612	\$22,352	\$17,093	\$11,834	\$6,574	
Subtotal	\$179,930	\$174,670	\$169,411	\$164,152	\$158,892	\$153,633	
Lake of the Pines SRF Loan							
Principal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	FY 2027-28
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	
Lake of the Pines Solar							
Principal	\$87,565	\$88,075	\$88,748	\$89,272	\$89,803	\$90,495	FY 2036-37
Interest	\$48,879	\$46,062	\$43,225	\$40,369	\$37,497	\$34,606	
Subtotal	\$136,444	\$134,137	\$131,973	\$129,641	\$127,300	\$125,101	
Lake Wildwood BoA Loan							
Principal	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	FY 2026-27
Interest	\$13,148	\$11,045	\$8,941	\$6,837	\$4,733	\$2,630	
Subtotal	\$71,972	\$69,868	\$67,764	\$65,661	\$63,557	\$61,453	
Lake Wildwood SRF Loan							
Principal	\$640,414	\$654,503	\$668,902	\$683,618	\$698,657	\$714,028	FY 2027-28
Interest	\$66,428	\$58,743	\$50,889	\$42,862	\$34,659	\$26,275	
Service Charge	\$55,356	\$48,952	\$42,407	\$35,718	\$28,882	\$21,896	
Grant Charge	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	
Total Debt Service	\$2,116,459	\$2,106,790	\$2,097,262	\$2,087,568	\$2,077,863	\$2,068,301	

6. **Gold Creek low-interest loan.** In addition to proposed rate increases, a \$14,000 loan to this zone would help keep a positive reserve balance. **Figure I-5** shows the proposed loan and repayment period ending in FY 20205-26.

Figure I-5. Proposed Gold Creek Loan and Repayment Schedule

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Potential Loan Amount	\$10,000	\$4,000	\$0	\$0	\$0	\$0
Beginning Balance	\$10,000	\$14,200	\$14,484	\$14,774	\$11,332	\$6,509
Repayment				(\$3,700)	(\$5,000)	(\$6,573)
Balance Before Interest	\$10,000	\$14,200	\$14,484	\$11,074	\$6,332	(\$64)
Interest Due	\$200	\$284	\$290	\$258	\$177	\$64
Ending Balance	\$10,200	\$14,484	\$14,774	\$11,332	\$6,509	(\$0)

7. **Net Revenue Requirement.** The revenue requirement for each zone is made up of operating costs, capital costs, existing debt service and loan repayments, as described in items 3, 4, 5, and 6, above. **Figure I-6** summarizes the five-year revenue requirements of the 7 zones. Net O&M costs include shared costs, direct operating costs, and non-operating revenues.

Figure I-6. Projected Net Revenue Requirements

Service Area	Revenue Requirement					
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 (LWW, PV, VOC)	Net O&M	\$3,396,943	\$3,377,258	\$3,475,526	\$3,576,743	\$3,680,996
	Capital	\$313,056	\$158,029	\$162,203	\$166,487	\$170,884
	Debt Service	\$832,066	\$829,962	\$827,859	\$825,755	\$823,651
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$4,542,065	\$4,365,249	\$4,465,587	\$4,568,984	\$4,675,531
Consolidated #2 (LOP, HV)	Net O&M	\$2,420,144	\$2,408,823	\$2,479,026	\$2,551,336	\$2,625,815
	Capital	\$159,094	\$105,352	\$108,135	\$110,991	\$113,923
	Debt Service	\$1,257,765	\$1,250,342	\$1,242,751	\$1,235,150	\$1,227,692
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$3,837,003	\$3,764,517	\$3,829,912	\$3,897,477	\$3,967,429
Z4 North San Juan	Net O&M	\$101,764	\$100,976	\$103,909	\$106,930	\$110,041
	Capital	\$10,264	\$2,634	\$2,703	\$2,775	\$2,848
	Debt Service	\$0	\$0	\$0	\$0	\$0
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$112,028	\$103,610	\$106,612	\$109,705	\$112,890
Z5 Gold Creek	Net O&M	\$16,572	\$14,671	\$15,051	\$15,442	\$15,845
	Capital	\$0	\$0	\$0	\$0	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$0
	Loan Repayments	\$0	\$0	\$3,700	\$5,000	\$6,573
	Net Revenue Requirement	\$16,572	\$14,671	\$18,751	\$20,442	\$22,418
Z7 Mountain Lake Estates	Net O&M	\$29,682	\$29,020	\$29,852	\$30,708	\$31,591
	Capital	\$0	\$0	\$0	\$0	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$0
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$29,682	\$29,020	\$29,852	\$30,708	\$31,591
Z8 Cascade Shores	Net O&M	\$247,668	\$248,552	\$255,844	\$263,355	\$271,092
	Capital	\$5,132	\$5,268	\$5,407	\$5,550	\$5,696
	Debt Service	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$269,758	\$270,777	\$278,209	\$285,863	\$293,746
Z9 Eden Ranch	Net O&M	\$29,068	\$28,394	\$29,208	\$30,045	\$30,908
	Capital	\$46,189	\$10,535	\$10,814	\$11,099	\$11,392
	Debt Service	\$0	\$0	\$0	\$0	\$0
	Loan Repayments	\$0	\$0	\$0	\$0	\$0
	Net Revenue Requirement	\$75,256	\$38,930	\$40,021	\$41,144	\$42,300

8. **Revenue at Current Rates.** Revenues at current rates (including growth projections) do not cover costs. Rate increases are necessary to cover costs that existing reserves cannot help offset. **Figure I-7** summarizes the projected surplus/shortfall of revenue requirement versus the revenue at current O&M, capital, and standby rates for each of the 7 zones.

Figure I-7. Projected Net Revenue at Current Rates

Service Area	Revenue					
	Requirement	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 (LWW, PV, VOC)	at Current Rates	\$3,691,369	\$3,695,809	\$3,701,129	\$3,705,569	\$3,710,889
	Net Rev. Req.	(\$4,542,065)	(\$4,365,249)	(\$4,465,587)	(\$4,568,984)	(\$4,675,531)
	Surplus/(Shortfall)	(\$850,696)	(\$669,440)	(\$764,458)	(\$863,415)	(\$964,642)
Consolidated #2 (LOP, HV)	at Current Rates	\$2,739,130	\$2,745,055	\$2,750,980	\$2,756,905	\$2,762,830
	Net Rev. Req.	(\$3,837,003)	(\$3,764,517)	(\$3,829,912)	(\$3,897,477)	(\$3,967,429)
	Surplus/(Shortfall)	(\$1,097,873)	(\$1,019,462)	(\$1,078,932)	(\$1,140,572)	(\$1,204,599)
Z4 North San Juan	at Current Rates	\$68,405	\$68,405	\$68,405	\$68,405	\$68,405
	Net Rev. Req.	(\$112,028)	(\$103,610)	(\$106,612)	(\$109,705)	(\$112,890)
	Surplus/(Shortfall)	(\$43,623)	(\$35,205)	(\$38,207)	(\$41,300)	(\$44,485)
Z5 Gold Creek	at Current Rates	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340
	Net Rev. Req.	(\$16,572)	(\$14,671)	(\$18,751)	(\$20,442)	(\$22,418)
	Surplus/(Shortfall)	(\$6,232)	(\$4,331)	(\$8,411)	(\$10,102)	(\$12,078)
Z7 Mountain Lake Estates	at Current Rates	\$23,428	\$23,428	\$23,428	\$23,428	\$23,428
	Net Rev. Req.	(\$29,682)	(\$29,020)	(\$29,852)	(\$30,708)	(\$31,591)
	Surplus/(Shortfall)	(\$6,254)	(\$5,592)	(\$6,424)	(\$7,280)	(\$8,163)
Z8 Cascade Shores	at Current Rates	\$225,945	\$225,945	\$225,945	\$225,945	\$225,945
	Net Rev. Req.	(\$269,758)	(\$270,777)	(\$278,209)	(\$285,863)	(\$293,746)
	Surplus/(Shortfall)	(\$43,813)	(\$44,832)	(\$52,264)	(\$59,918)	(\$67,801)
Z9 Eden Ranch	at Current Rates	\$34,620	\$34,620	\$34,620	\$34,620	\$34,620
	Net Rev. Req.	(\$75,256)	(\$38,930)	(\$40,021)	(\$41,144)	(\$42,300)
	Surplus/(Shortfall)	(\$40,636)	(\$4,310)	(\$5,401)	(\$6,524)	(\$7,680)

9. **Operating Reserve and Capital Reserve Targets.** Operating reserve and capital reserve targets for each zone have been independently calculated based on their projected annual expenses. The operating reserve target for each zone was to achieve the equivalent of six-months of operating expenses. The capital reserve target for each zone was to achieve the equivalent five-year average annual CIP amount.

Not all zones will be able to achieve the reserve balance targets described above, even with proposed rate increases (as shown in Figure ES-9) during the five-year period. In these cases, minimal reserves with the proposed increases have been modeled. **Figure I-8** provides a summary by zone of the operating reserve target, capital reserve target and surplus or deficit in reserves (**after** the proposed rate increases) compared to the fiscal year target.

Figure I-8. Reserve Targets

Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 (LWW, PV, VOC)	O&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
	Capital	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500
	Total Reserve Target	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034
	Projected Reserve Balance	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283
	\$ Above/(Below) Target	(\$1,951,346)	(\$1,750,153)	(\$1,180,553)	(\$561,740)	\$109,249
Consolidated #2 (LOP, HV)	O&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
	Capital	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500
	Total Reserve Target	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555
	Projected Reserve Balance	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891
	\$ Above/(Below) Target	(\$909,145)	(\$942,492)	(\$459,464)	(\$33,639)	\$332,336
Z4 North San Juan	O&M	\$50,947	\$50,552	\$52,019	\$53,529	\$55,085
	Capital	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Total Reserve Target	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085
	Projected Reserve Balance	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692
	\$ Above/(Below) Target	\$56,886	\$36,488	\$19,228	\$7,661	\$2,607
Z5 Gold Creek	O&M	\$8,326	\$7,375	\$7,565	\$7,761	\$7,963
	Capital	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
	Total Reserve Target	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763
	Projected Reserve Balance	\$678	\$900	\$18	\$1,019	\$4,341
	\$ Above/(Below) Target	(\$9,448)	(\$8,276)	(\$9,347)	(\$8,542)	(\$5,422)
Z7 Mountain Lake Esta	O&M	\$14,867	\$14,536	\$14,952	\$15,380	\$15,821
	Capital	\$300	\$300	\$300	\$300	\$300
	Total Reserve Target	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121
	Projected Reserve Balance	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892
	\$ Above/(Below) Target	\$17,740	\$14,923	\$11,762	\$9,031	\$6,771
Z8 Cascade Shores	O&M	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656
	Capital	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
	Total Reserve Target	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656
	Projected Reserve Balance	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187
	\$ Above/(Below) Target	\$188,730	\$153,291	\$111,497	\$66,296	\$17,531
Z9 Eden Ranch	O&M	\$14,564	\$14,227	\$14,634	\$15,053	\$15,484
	Capital	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
	Total Reserve Target	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984
	Projected Reserve Balance	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160
	\$ Above/(Below) Target	\$97,167	\$93,685	\$88,351	\$81,860	\$74,176

While all other zones project to reach their respective total reserve targets before or by the end of FY 2025-26, Gold Creek is an exception. In this case, Gold Creek projects to meet its total reserve target by the end of FY 2026-27.

10. **Proposed O&M Service Charges and Capital Service Charges.** Figure I-9 summarizes the proposed rates per EDU which would go into effect each fiscal year, beginning July 1, 2021. Uniform rates are achieved for all zones within each consolidation over a multi-year transition period by FY 2023-24. For the other 5 separate zones, proposed rates will allow each zone to reach or approach the target reserve by FY 2025-26.

Figure I-9. Proposed Sewer Rates

Service Area	Current Rate	Proposed Rates (\$/EDU)				
	\$/EDU	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood - O&M	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195
Z1 Lake Wildwood - Capital	\$283	\$282	\$282	\$273	\$281	\$290
Z6 Penn Valley - O&M	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195
Z6 Penn Valley - Capital	\$115	\$155	\$207	\$273	\$281	\$290
Z12 Valley Oak Court - O&M	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195
Z12 Valley Oak Court - Capital	\$0	\$91	\$182	\$273	\$281	\$290
Consolidated #2						
Z2 Lake of the Pines - O&M	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525
Z2 Lake of the Pines Capital	\$375	\$367	\$367	\$367	\$367	\$367
Z11 Higgins Village - O&M	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
Z11 Higgins Village - Capital	\$0	\$367	\$367	\$367	\$367	\$367
Z4 North San Juan - O&M	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264
Z5 Gold Creek - O&M	\$235	\$282	\$338	\$406	\$487	\$585
Z7 Mountain Lake Estates - O&M	\$565	\$593	\$623	\$654	\$687	\$721
Z8 Cascade Shores - O&M	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463
Z8 Cascade Shores - Capital	\$214	\$218	\$223	\$227	\$232	\$236
Z9 Eden Ranch - O&M	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148

11. Standby Service Charges. In keeping with historical practice, we do not recommend adjusting standby charges at this time. **Figure I-10** summarizes the current and future standby service charges per EDU.

Figure I-10. Proposed Standby Service Charges

Service Area	Current Rate	Proposed Rates (\$/EDU)				
	\$/EDU	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385
Z6 Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245
Z12 Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0
Consolidated #2						
Z2 Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475
Z11 Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0
Z4 North San Juan	\$48	\$48	\$48	\$48	\$48	\$48
Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0
Z7 Mountain Lake Estates	\$138	\$138	\$138	\$138	\$138	\$138
Z8 Cascade Shores	\$735	\$735	\$735	\$735	\$735	\$735
Z9 Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180

II. INTRODUCTION

BACKGROUND

HF&H Consultants, LLC (HF&H) was retained to conduct a wastewater fee study for all 10 zones within the Nevada County Sanitation District No. 1 (District) for FY 2021-22 through FY 2025-26. The District intends to issue a notice of public hearing to rate payers in compliance with Proposition 218. The cost-of-service analysis will form the basis of the sewer service charges to be included in the notice and will serve as part of the administrative record, which is documented in this report.

The District was created to provide wastewater collection, treatment, and disposal services to defined zones of development in the unincorporated areas of the County of Nevada. The District's service area currently includes 10 active zones serving approximately 5,600 residential dwelling units and 15 commercial properties. These figures represent currently active connections, in addition, the District is maintaining the collection, treatment, and disposal system for approximately 700 residential and 3 commercial properties which are within the zones but have yet to connect to the system. Such customers are charged an annual standby charge.

Nevada County Sanitation District No. 1 was formed on August 2, 1965, (Nevada County Board of Supervisor's Resolution (BOS Res. 65-135) to provide for construction, operation, and maintenance of the Glenbrook Sewer Assessment District. The City of Grass Valley now operates, maintains, and administers the Glenbrook zone. The next zone, Lake Wildwood, was annexed into the District on June 23, 1970 (SD Res. 70-1) and was followed by the Lake of the Pines zone on June 13, 1972, (SD Res. 72-3). Over the years, nine more zones (Kingsbury Greens, North San Juan, Gold Creek, Penn Valley, Mountain Lakes Estates, Cascade Shores, Eden Ranch, Higgins Village, and Valley Oak Court) were annexed into the District. Kingsbury Greens was detached from the District in 1995.

An agreement dated March 1, 1972, (SD Res. 72-1) between the District and Nevada County directs County staff to provide operation, maintenance, and administration of all the District's facilities except the Glenbrook zone. This original agreement was supplemented by two subsequent agreements adopted in 1973 (SD Res. 73-12) and 1988 (SD Res. 88-6).

On May 12, 1992, (SD Res. 92-7) the Sanitation District Advisory Committee was formed by the District Board providing a vehicle for District zone customers to formally communicate their recommendations to the District Staff and Board of Directors. The Committee's activities include the annual review and recommendation of the proposed District budgets and sewer charges to the Board. The government of the District operating zones is provided by the Nevada County Board of Supervisors acting in their capacity as the Board of Directors of the Sanitation District. The District's formation and operation is in accordance with California Health and Safety Code Sections 4700 through

4858. District's rate-setting capability is in accordance with Health and Safety Code Section 5470 through 5474.10 and subject to Proposition 218. District policies and procedures have been established by ordinances adopted by the District Board of Directors. These ordinances were compiled into a code format and adopted by the District Board (SD Ordinance 28 effective February 9, 1995); now known as the Nevada County Sanitation District No. 1 Sanitation Code. All subsequent ordinances have been incorporated into this Code. District authority is defined in section 1.2A of the Sanitation Code. A copy of the Sanitation Code is provided in Appendix B. All other District actions are adopted by resolution.

The mission of the Sanitation District is, "To administer, operate, and maintain wastewater collection systems, treatment, and disposal facilities in a safe, efficient, and cost-effective manner for Nevada County Sanitation District No. 1 customers in compliance with local, State, and Federal requirements." To this end, the District sought to update its sewer rates so that it could continue to serve its customers in a safe, efficient, and cost-effective manner.

STUDY PURPOSE

The purpose of this study is to update the District's rates to ensure that they generate sufficient revenue to recover the District's costs and that the rate structure reflects the District's current rate-making objectives. The District's rate-making objectives include the following:

- Rates must comply with Proposition 218 and applicable State codes.
- Provide revenue sufficiency and financial stability to fund the projected capital and Operation and Maintenance (O&M) costs of each zone within the District.
- Meet the District's operations and capital funds reserve targets.
- Charge rates that are clear and understandable to the customers.

SUMMARY OF PROPOSED RATES

Rates are updated annually but have not been studied within the last five years. In preparing this wastewater rate study, expenses, revenues, and reserves were projected for a planning period through FY 2029-30 to provide a long-term outlook of the projected fund balances within each zone. However, the proposed annual wastewater fees shown in **Figure I-1**, and the proposal annual standby fees shown in **Figure I-2**, cover only the first five fiscal years (FY 2021-22 through FY 2025-26). Article XIIIID, Section 6 of the State Constitution⁴ limits municipalities in adopting rates to a maximum of five years, at any one time.

⁴ This law was enacted by Proposition 218 in 1996. The law contains procedural and substantive requirements that apply to property-related fees and charges such as sewer rates. The law exempts connection charges, which instead are governed by Section 66000 of the Government Code.

Note: as discussed in more detail in Section II, these results reflect reducing the number of independent zones from the current 10 to 7. Our analyses and proposed rates assume the consolidation of the Lake Wildwood (Z1), Penn Valley (Z6), and Valley Oak Court (Z12) zones and will be referred to as Consolidated #1 throughout this report. In addition, our analyses and proposed rates assume the consolidation of the Lake of the Pines (Z2) and Higgins Village (Z11) zones and will be referred to as Consolidated #2 throughout this report.

The detailed O&M and capital expense projections, each zone's respective current reserve funds, and project growth were used to determine the proposed annual rates, for each zone. The proposed annual rates per Equivalent Dwelling Unit are summarized in **Figure II-1** (for parcels with active connections) and **Figure II-2** shows the annual change in each fee by zone. **Figure II-3** summarizes the current and proposed standby service charges for parcels without an active connection.

Figure II-1. Proposed Annual Wastewater Fees (active connections)

Service Area	Current Rate	Proposed Rates (\$/EDU)				
	\$/EDU	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood - O&M	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195
Z1 Lake Wildwood - Capital	\$283	\$282	\$282	\$273	\$281	\$290
Z6 Penn Valley - O&M	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195
Z6 Penn Valley - Capital	\$115	\$155	\$207	\$273	\$281	\$290
Z12 Valley Oak Court - O&M	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195
Z12 Valley Oak Court - Capital	\$0	\$91	\$182	\$273	\$281	\$290
Consolidated #2						
Z2 Lake of the Pines - O&M	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525
Z2 Lake of the Pines Capital	\$375	\$367	\$367	\$367	\$367	\$367
Z11 Higgins Village - O&M	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
Z11 Higgins Village - Capital	\$0	\$367	\$367	\$367	\$367	\$367
Z4 North San Juan - O&M	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264
Z5 Gold Creek - O&M	\$235	\$282	\$338	\$406	\$487	\$585
Z7 Mountain Lake Estates - O&M	\$565	\$593	\$623	\$654	\$687	\$721
Z8 Cascade Shores - O&M	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463
Z8 Cascade Shores - Capital	\$214	\$218	\$223	\$227	\$232	\$236
Z9 Eden Ranch - O&M	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148

Figure II-2. Annual Change in Wastewater Fees (active connections)

Service Area	Current Rate \$/EDU	Annual Change (\$/EDU)				
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood - O&M	\$712	\$118	\$137	\$160	\$34	\$35
Z1 Lake Wildwood - Capital	\$283	(\$1)	\$0	(\$9)	\$8	\$8
Z6 Penn Valley - O&M	\$880	\$75	\$82	\$89	\$34	\$35
Z6 Penn Valley - Capital	\$115	\$40	\$52	\$66	\$8	\$8
Z12 Valley Oak Court - O&M	\$2,000	(\$1,170)	\$137	\$160	\$34	\$35
Z12 Valley Oak Court - Capital	\$0	\$91	\$91	\$91	\$8	\$8
Consolidated #2						
Z2 Lake of the Pines - O&M	\$810	\$207	\$234	\$274	\$0	\$0
Z2 Lake of the Pines Capital	\$375	(\$8)	\$0	\$0	\$0	\$0
Z11 Higgins Village - O&M	\$1,675	(\$150)	\$0	\$0	\$0	\$0
Z11 Higgins Village - Capital	\$0	\$367	\$0	\$0	\$0	\$0
Z4 North San Juan - O&M	\$785	\$79	\$86	\$95	\$104	\$115
Z5 Gold Creek - O&M	\$235	\$47	\$56	\$68	\$81	\$97
Z7 Mountain Lake Estates - O&M	\$565	\$28	\$30	\$31	\$33	\$34
Z8 Cascade Shores - O&M	\$2,231	\$45	\$46	\$46	\$47	\$48
Z8 Cascade Shores - Capital	\$214	\$4	\$4	\$4	\$5	\$5
Z9 Eden Ranch - O&M	\$1,148	\$0	\$0	\$0	\$0	\$0

Figure II-3. Proposed Annual Standby Charges (inactive connections)

Service Area	Current Rate \$/EDU	Proposed Rates (\$/EDU)				
		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385
Z6 Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245
Z12 Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0
Consolidated #2						
Z2 Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475
Z11 Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0
Z4 North San Juan	\$48	\$48	\$48	\$48	\$48	\$48
Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0
Z7 Mountain Lake Estates	\$138	\$138	\$138	\$138	\$138	\$138
Z8 Cascade Shores	\$735	\$735	\$735	\$735	\$735	\$735
Z9 Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180

In keeping with historical practice, we do not recommend adjusting standby charges at this time. The District bills a standby charge to parcels that have been allocated sewer capacity previously but are not currently connected to the sewer system. The standby charge is based on the cost of required capital acquisitions and improvements, as well as the cost of the maintenance to the pertinent capital improvements in proportion to the total sewage capacity allocated to the parcel. The combined standby charge is billed annually via the tax roll. The District is planning to assess the current value of its system as it examines current connection fees. Any updates to the valuation of the system will be reflected in future proposed standby charges.

The remainder of this report documents how the annual proposed rates were determined. In general, the rate making objectives/parameters for each zone which results in the proposed rate increases in **Figure I-1** above, were to:

1. Cover projected costs incurred to maintain the wastewater system within the respective zone. Each zone funds only their respective costs.
2. Maximize costs savings by consolidating zones, where practical.
3. If a zone is part of a consolidation, achieve uniform rates among all prior independent zones by FY 2024-25 (Year 4).
4. Utilize available zone-specific reserve funds to smooth in significant rate increases over time.
5. Utilize a low-interest loan⁵ if reserve funds alone are not sufficient to allow the smoothing in of significant rate increases.
6. Be approaching or achieve zone-specific reserve fund targets⁶ by FY 2025-26 (Year 5).

⁵ Our analysis assumes a 2% annual interest rate for funds needed to maintain positive reserves to achieve the goal of smoothing significant rate increase over time instead of all in Year 1. The need for the loans is based on projected revenues and expenses. The loans will be taken on an as-needed basis as actual results may vary from projection. The loans will be paid back within the five-year rate setting period.

⁶ The District bills annually on the tax roll; therefore, the vast majority of revenue is received in December and April. A year-end cash reserve balance is necessary to fund the day-to-day operations during the lag between billing and receiving the revenue. The methodology for determining each zone's target reserve balance is discussed in Section II.

III. REVENUE REQUIREMENT PROJECTIONS

To determine whether additional rate revenue is required, projected operating and capital expenses are compared with projected revenue from current rates. Annual surpluses and deficits are then applied to the reserve funds. Rates are then increased so that the expenses are covered, and the operating and capital reserves targets are met.

EXPENSE PROJECTIONS

A spreadsheet model was developed to derive revenue requirements for FY 2021-22 through FY 2029-30. The revenue requirements represent the costs that must be covered by revenue from rates and other sources. The District's operating and capital budget for FY 2020-21 served as the starting point for projecting the District's expenses and revenues.

The derivation of future rates builds on the trend analysis described later in this report. In setting future rates, expenses, revenues, and reserve balances are forecasted. This projection should reflect the District's rate-making objectives, as outlined at the end of Section I. The financial planning model that was developed to make these projections reflects the current understanding of the District's financial position, which is summarized below:

1. The District developed its FY 2020-21 adopted budget on a zone-by-zone basis.
 - a) Within each zone, costs are separated into two categories: shared costs and direct costs.
 - b) Shared costs are labor, supply, and vehicle costs related to shared staff which spends varying amounts of time within each zone. The District's accounting system tracks time spent within each District. On an annual basis, the District allocates such costs to each zone based on their respective proportionate share of actual labor hours (the average for the most-recent three years), spent within their respective zone. Shared cost details are provided in Table 2A of the financial planning model (Appendix A). The allocation of shared costs to each zone are summarized in Table 2b of Appendix A.
 - c) Direct costs are costs that have been incurred 100% within the respective zone, which is tracked by the District's cost-accounting system.
2. Operating expenses in all zones (e.g., salaries, utilities, maintenance, etc.) will generally increase at the rate of inflation.
3. Financial projections include cost savings resulting from efficiencies zone consolidation has provided.

4. Revenue projections reflect growth in Lake Wildwood, Lake of the Pines, and Penn Valley. No other zones are projected to experience material growth.
5. Capital expenses reflect capital improvement plans provided by the District and are zone specific.
6. Beginning cash reserve balances for O&M and capital expenses were provided by the District and are zone specific.

Figure III-1 summarizes the assumptions that are used to project expenses.

Figure III-1. Key Modeling Assumptions

	Budget	Projected				
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
a Annual EDU Growth Rate		Varies by Zone (see Table 3A of the financial planning model in Appendix A)				
b General Inflation	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%
c Salaries & Wages	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%
d Benefits	Budgeted	5.0%	3.0%	3.0%	3.0%	3.0%
e Construction Cost Inflation	0.0%	2.6%	2.6%	2.6%	2.6%	2.6%
f Interest on Fund Balance	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
g Utilites	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%
h Insurance-General Liab & Property	Budgeted	0.0%	0.0%	0.0%	0.0%	0.0%
Other Assumptions						
1. Standby charges included as revenue non-op revenue, which reduces the revenue needed from annual service charges						
2. Lake Wildwood combines with Penn Valley and Valley Oak Court; Lake of the Pines combines with Higgins Village.						
3. Acct #4700 Shared Costs allocated to each zone using the FY 2020-21 factors included in the budget						
4. No rate increase for FY 2020-21						
5. Reserve Targets calculated for each zone = 1 year average CIP + 6 months O&M expenses						

Operating Expenses

(Details by Zone included in Appendix A Tables 7a – 7g)

The District’s revenue requirement comprises four major categories: personnel, operations, maintenance, and contributions to reserves (capital and operating reserves).

- Personnel - Personnel expenses are the largest single expense funded by rate revenue. No new full-time employees are expected during the ten-year planning period.
- Other Operations - Operating expenses include items such as utility costs, insurance, and communications.
- Repair and Maintenance - The budget includes costs to maintain and replace existing infrastructure: sewer lines, manholes, laterals, cleanouts, lift stations, generators, pumps, and wastewater treatment plants/facilities. No new

infrastructure is expected to be constructed during the ten-year planning period to accommodate growth.

Capital Expenses

Debt Service

The District has issued debt to fund large capital projects in various zones. The current debt service payments are summarized in **Figure III-2**. When debts are paid off, the funds used to pay the current debt service will still be needed to fund necessary capital projects that are purposely being delayed until the current debt is paid off.

Figure III-2. Current Debt Service

Zone	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Final Payment Due
Cascade Shores SRF Loan							
Principal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	FY 2028-29
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	
Lake of the Pines BoA Loan							
Principal	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	FY 2026-27
Interest	\$32,871	\$27,612	\$22,352	\$17,093	\$11,834	\$6,574	
Subtotal	\$179,930	\$174,670	\$169,411	\$164,152	\$158,892	\$153,633	
Lake of the Pines SRF Loan							
Principal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	FY 2027-28
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	
Lake of the Pines Solar							
Principal	\$87,565	\$88,075	\$88,748	\$89,272	\$89,803	\$90,495	FY 2036-37
Interest	\$48,879	\$46,062	\$43,225	\$40,369	\$37,497	\$34,606	
Subtotal	\$136,444	\$134,137	\$131,973	\$129,641	\$127,300	\$125,101	
Lake Wildwood BoA Loan							
Principal	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	FY 2026-27
Interest	\$13,148	\$11,045	\$8,941	\$6,837	\$4,733	\$2,630	
Subtotal	\$71,972	\$69,868	\$67,764	\$65,661	\$63,557	\$61,453	
Lake Wildwood SRF Loan							
Principal	\$640,414	\$654,503	\$668,902	\$683,618	\$698,657	\$714,028	FY 2027-28
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Service Charge	\$55,356	\$48,952	\$42,407	\$35,718	\$28,882	\$21,896	
Grant Charge	\$66,428	\$58,743	\$50,889	\$42,862	\$34,659	\$26,275	
Subtotal	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	
Total Debt Service	\$2,116,459	\$2,106,790	\$2,097,262	\$2,087,568	\$2,077,863	\$2,068,301	

PAYGo Capital

The District's capital expenses are summarized by zone in **Figure III-3** and include a construction cost inflation factor of 2.64% per year based on the 20-year average change in the Engineering News Record Construction Cost Index (ENR CCI).

Figure III-3. Capital Improvement Plan Summary

Project Description	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total	Average Annual
Z1 Lake Wildwood	\$307,924	\$158,029	\$162,203	\$166,487	\$170,884	\$965,526	\$193,105
Z2 Lake of the Pines	\$153,962	\$105,352	\$108,135	\$110,991	\$113,923	\$592,364	\$118,473
Z4 North San Juan	\$10,264	\$2,634	\$2,703	\$2,775	\$2,848	\$21,224	\$4,245
Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z6 Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z7 MLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Z8 Cascade Shores	\$5,132	\$5,268	\$5,407	\$5,550	\$5,696	\$27,052	\$5,410
Z9 Eden Ranch	\$46,189	\$10,535	\$10,814	\$11,099	\$11,392	\$90,029	\$18,006
Z11 Higgins Village	\$5,132	\$0	\$0	\$0	\$0	\$5,132	\$1,026
Z12 Valley Oak Court	\$5,132	\$0	\$0	\$0	\$0	\$5,132	\$1,026
Total	\$533,735	\$281,818	\$289,261	\$296,902	\$304,744	\$1,706,459	\$341,292

The District plans to fund these capital improvements from reserves, and the annual service charge and standby fee revenue, on a pay-as-you-go (PAYGo) basis, without issuing debt.

Reserve Funds

Operating Reserve Fund

To determine what constitutes adequate reserve amounts for rate making purposes, separate operating and capital reserve target balances are established. The Operations Reserve provides working capital for monthly operating expenses. We recommend an operating reserve target balance of six months of operating expenses, which is adequate to cover cash flow lags between when the District incurs expenses and when it receives revenue from billing on the tax roll. The vast majority of tax roll revenue is received in December and April. Operating reserves will be used to pay for the day-to-day operations of the District as salaries and vendors need to be paid more often than the District's receives cash.

The District maintains separate accounting of reserves for each zone, they are not pooled together District-wide. This separate accounting ensures operating and capital costs which are necessary in one zone are only funded by charges and reserves generated by the customers within that same zone.

Operating Reserve targets for each zone have been independently calculated based on their projected annual expenses. The zone-specific reserve targets can be found below in **Figure III-4** and in **Tables 7a - 7g of Appendix A**.

Not all zones will be able to achieve the reserve balance targets described above, even with proposed rate increases during the five-year period. In these cases, minimal

reserves with the proposed increases have been modeled, as discussed in Section IV – Proposed Rates.

Capital Reserve Fund

The Capital Reserve provides liquidity to fund construction for projects that are funded on a PAYGo basis (as opposed to those that are funded from debt). The capital allowance provides working capital to maintain sufficient funds in order to pay contractors so that work can proceed without delay. The Capital Reserve target is zone specific and depends on the level of projects necessary to be completed over the five-year planning period. We recommend a Capital Reserve target equal to the average annual cash-funded capital project expenditures over the five-year planning period.

Capital Reserve targets for each zone have been independently calculated based on their projected average annual capital expenses. The zone-specific reserve targets can be found below, in **Figure III-4**, and in **Tables 7a – 7g** of **Appendix A**.

Figure III-4. Reserve Targets

Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 (LWW, PV, VOC)	O&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
	Capital	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500
	Total Reserve Target	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034
Consolidated #2 (LOP, HV)	O&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
	Capital	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500
	Total Reserve Target	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555
Z4 North San Juan	O&M	\$50,947	\$50,552	\$52,019	\$53,529	\$55,085
	Capital	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Total Reserve Target	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085
Z5 Gold Creek	O&M	\$8,326	\$7,375	\$7,565	\$7,761	\$7,963
	Capital	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
	Total Reserve Target	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763
Z7 Mountain Lake Estates	O&M	\$14,867	\$14,536	\$14,952	\$15,380	\$15,821
	Capital	\$300	\$300	\$300	\$300	\$300
	Total Reserve Target	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121
Z8 Cascade Shores	O&M	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656
	Capital	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
	Total Reserve Target	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656
Z9 Eden Ranch	O&M	\$14,564	\$14,227	\$14,634	\$15,053	\$15,484
	Capital	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
	Total Reserve Target	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984

IV. PROPOSED RATES

PROPOSED RATE INCREASES

The required rate increases for each zone are determined by comparing the revenue from existing rates with their projected revenue requirements. Rate revenue is then increased to reduce or eliminate deficits and maintain reserves.

For most zones, current rates cannot support their projected revenue requirements and fund reserves to the reserve target levels described in Section II. A summary of each zones revenue at current rates, revenue requirement, reserve targets, and the resulting shortfall or surplus is included in **Appendix A, Table 7a-7g**.

The rate making objectives/parameters for each zone which results in the proposed rate increases in **Figure IV-1** below, are as follows:

1. Cover projected costs incurred to maintain the wastewater system within the respective zone. Each zone funds only their respective costs.
2. Maximize costs savings by consolidating zones, where practical.
3. If a zone is part of a consolidation, achieve uniform rates among all prior independent zones by FY 2024-25 (Year 4).
4. Utilize available zone-specific reserve funds to smooth in significant rate increases over time.
5. Utilize a low-interest loan⁷ if reserve funds alone are not sufficient to allow the smoothing-in of significant rate increases.
6. Be approaching or achieve zone-specific reserve fund targets⁸ by FY 2025-26 (Year 5).

⁷ Our analysis assumes a 2% annual interest rate for funds needed to maintain positive reserves to achieve the goal of smoothing significant rate increase over time instead of all in Year 1. The need for the loans is based on projected revenues and expenses. The loans will be taken on an as-needed basis as actual results may vary from projection. The loans will be paid back within the five-year rate setting period.

⁸ The District bills annually on the tax roll; therefore, the vast majority of revenue is received in December and April. A year-end cash reserve balance is necessary to fund the day-to-day operations during the lag between billing and receiving the revenue. The methodology for determining each zone's target reserve balance is discussed in Section II.

Figure IV-1. Current and Proposed Annual Sewer Services Charges (\$/EDU)

Service Area	Current Rate	Proposed Rates (\$/EDU)				
	\$/EDU	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood - O&M	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195
Z1 Lake Wildwood - Capital	\$283	\$282	\$282	\$273	\$281	\$290
Z6 Penn Valley - O&M	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195
Z6 Penn Valley - Capital	\$115	\$155	\$207	\$273	\$281	\$290
Z12 Valley Oak Court - O&M	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195
Z12 Valley Oak Court - Capital	\$0	\$91	\$182	\$273	\$281	\$290
Consolidated #2						
Z2 Lake of the Pines - O&M	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525
Z2 Lake of the Pines Capital	\$375	\$367	\$367	\$367	\$367	\$367
Z11 Higgins Village - O&M	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
Z11 Higgins Village - Capital	\$0	\$367	\$367	\$367	\$367	\$367
Z4 North San Juan - O&M	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264
Z5 Gold Creek - O&M	\$235	\$282	\$338	\$406	\$487	\$585
Z7 Mountain Lake Estates - O&M	\$565	\$593	\$623	\$654	\$687	\$721
Z8 Cascade Shores - O&M	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463
Z8 Cascade Shores - Capital	\$214	\$218	\$223	\$227	\$232	\$236
Z9 Eden Ranch - O&M	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148

We recommend rates be reviewed annually and if increases are not necessary as proposed, the rate be increased at a minimum by the Engineering New Record Construction Cost Index for California Cities.

RESERVE FUND BALANCES

Figure IV-2 summarizes the target reserve balances and the projected reserve balances for each zone by the end of the five-year planning period (FY 2025-26; Year 5). As shown, in Figure IV-2, the proposed rate increases do not result in all zones reaching their reserve targets by the end of Year 5; however, in all cases, the reserve target is reached the following year. In these cases, we do not recommend higher rate increases just for the sake of reaching the targets within the five-year planning period. The key is to make sure the reserve fund balance is on an upward trajectory in Year 5.

Figure IV-2. Target and Projected Reserve Balances by Year-End FY 2025-26

Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 (LWW, PV, VOC)	O&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
	Capital	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500
	Total Reserve Target	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034
	Projected Reserve Balance	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283
	\$ Above/(Below) Target	(\$1,951,346)	(\$1,750,153)	(\$1,180,553)	(\$561,740)	\$109,249
Consolidated #2 (LOP, HV)	O&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
	Capital	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500
	Total Reserve Target	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555
	Projected Reserve Balance	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891
	\$ Above/(Below) Target	(\$909,145)	(\$942,492)	(\$459,464)	(\$33,639)	\$332,336
Z4 North San Juan	O&M	\$50,947	\$50,552	\$52,019	\$53,529	\$55,085
	Capital	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
	Total Reserve Target	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085
	Projected Reserve Balance	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692
	\$ Above/(Below) Target	\$56,886	\$36,488	\$19,228	\$7,661	\$2,607
Z5 Gold Creek	O&M	\$8,326	\$7,375	\$7,565	\$7,761	\$7,963
	Capital	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
	Total Reserve Target	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763
	Projected Reserve Balance	\$678	\$900	\$18	\$1,019	\$4,341
	\$ Above/(Below) Target	(\$9,448)	(\$8,276)	(\$9,347)	(\$8,542)	(\$5,422)
Z7 Mountain Lake Esta	O&M	\$14,867	\$14,536	\$14,952	\$15,380	\$15,821
	Capital	\$300	\$300	\$300	\$300	\$300
	Total Reserve Target	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121
	Projected Reserve Balance	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892
	\$ Above/(Below) Target	\$17,740	\$14,923	\$11,762	\$9,031	\$6,771
Z8 Cascade Shores	O&M	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656
	Capital	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000
	Total Reserve Target	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656
	Projected Reserve Balance	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187
	\$ Above/(Below) Target	\$188,730	\$153,291	\$111,497	\$66,296	\$17,531
Z9 Eden Ranch	O&M	\$14,564	\$14,227	\$14,634	\$15,053	\$15,484
	Capital	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
	Total Reserve Target	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984
	Projected Reserve Balance	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160
	\$ Above/(Below) Target	\$97,167	\$93,685	\$88,351	\$81,860	\$74,176

Appendix A, Tables 7a-7g provide a graphical representation of the projected fund balances over the next ten-year period for each zone, including their respective Reserve Fund Targets. The goal is to achieve the Reserve Fund balances and then maintain the balance over time, adding too and subtracting from reserves as necessary to minimize rate volatility.

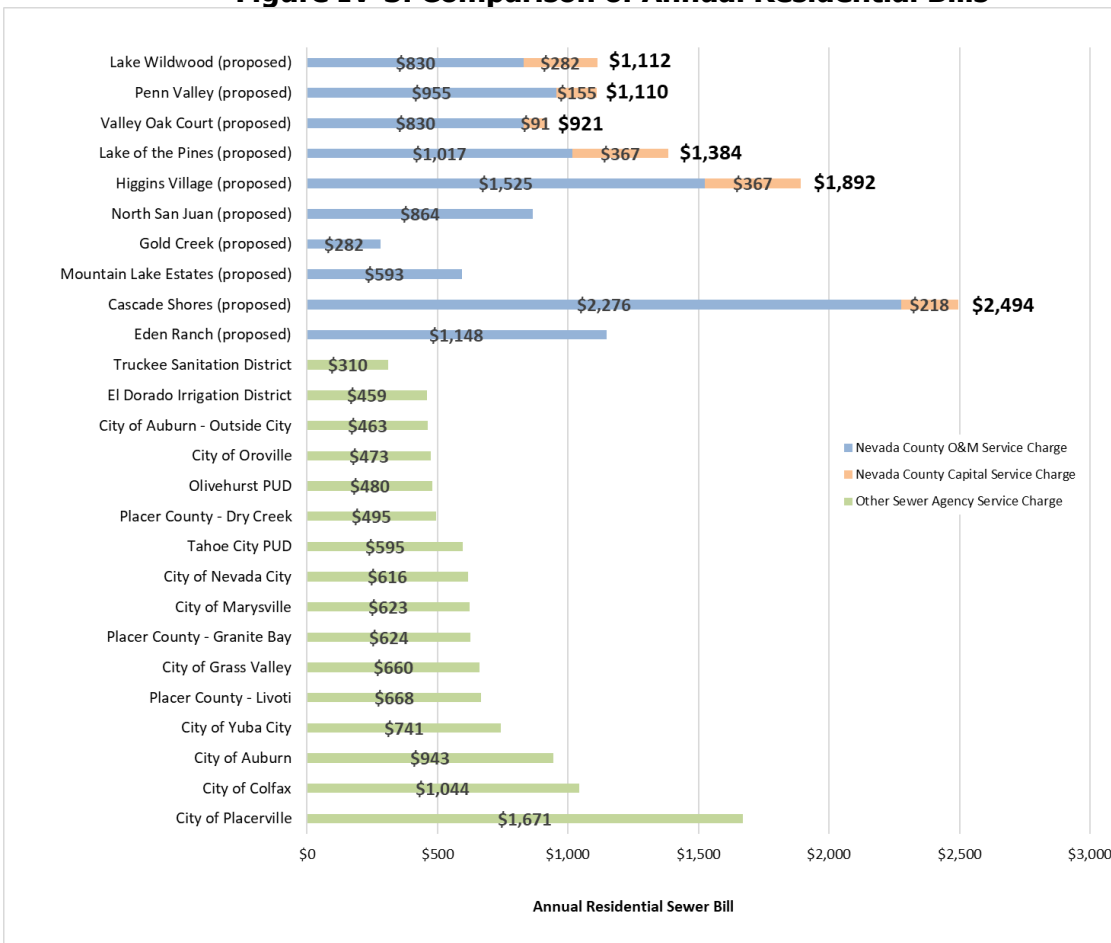
Each graph includes a solid blue line for the Target Reserve Balance and the projected fund balances at each year-end with (solid green line) and without (dashed green line) the proposed rate increases. Although the projections show straight lines between years, the fund balance will fluctuate down substantially during each year. In other words, the reserves are actively drawn on at all times but only periodically added to when payments

are received from the County. The reserves are not simply accumulated without being used.

ANNUAL SEWER BILL COMPARISON

Based on available data, **Figure IV-3** shows the recent charges for annual residential sewer service among sewer agencies located in the counties of Nevada, El Dorado, and Placer. The data labels listed to the right of each District sewer zone are the proposed change in annual bills from current rates and FY 2021-22 rates. Larger agencies tend to have lower rates because they can take advantage of economies of scale and have a larger base of customers over which to distribute fixed costs. In this case, all neighboring sewer agencies shown in this comparison serve at least 13,000 people. In contrast, Lake Wildwood and Lake of the Pines zones serve the largest number of customers inside the District. However, in both cases, the number of parcels served is between 2,000 and 3,000. Given the reduced population, it is understood why Lake Wildwood and Lake of the Pines customers generally have more expensive sewer bills than customers outside the District.

Figure IV-3. Comparison of Annual Residential Bills



Currently, the District zones with the three highest annual residential bills all must spread treatment plant costs over a small customer base. Cascade Shores customers have had the highest rates due to a combination of sewer treatment plant operation and capital costs, as well as a small customer base of 103 accounts to allocate costs to. Historically, Valley Oak Court has the second highest rates in the District due to having to spread the sewer zone costs among six total accounts. Higgins Village customers have the third highest current rates due to having to spread operational and capital treatment plant costs among five commercial accounts.

District zones with annual sewer bills falling in the median range of Nevada County Sanitation District include Eden Ranch and Penn Valley. These districts have combined O&M and capital acquisition and improvement rates of \$995 and \$1,148, respectively. Each of these zones uses septic tanks for effluent and costs are spread over a large enough customer base to limit costs to the median value range of District sewer residential bills.

There are exceptions to the economies of scale within the District. Zones with smaller customer bases within the District using simplified treatment systems, such as Gold Creek, Mountain Lakes Estates, and North San Juan experience lower sewer rates. These zones each use communal leach fields as their treatment system in place of a more costly treatment plant.

The District recognizes the financial benefit to customers served in a more populated zone. For this reason, the study included considering consolidation of zones which are in close proximity to reduce overhead costs and improve service to the users within the consolidated zones.

RATE IMPLEMENTATION

The proposed rates will be adopted by ordinance including revisions to rates based on the preceding analysis. In addition, assuming a majority protest is not upheld, Section 4.3 of the Nevada County Sanitation Code will be updated to reflect the proposed rates shown below in **Figure IV-4**.

Figure IV-4. Current and Proposed Annual Sewer Services Charges (\$/EDU)

Service Area	Current Rate	Proposed Rates (\$/EDU)				
	\$/EDU	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1						
Z1 Lake Wildwood - O&M	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195
Z1 Lake Wildwood - Capital	\$283	\$282	\$282	\$273	\$281	\$290
Z6 Penn Valley - O&M	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195
Z6 Penn Valley - Capital	\$115	\$155	\$207	\$273	\$281	\$290
Z12 Valley Oak Court - O&M	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195
Z12 Valley Oak Court - Capital	\$0	\$91	\$182	\$273	\$281	\$290
Consolidated #2						
Z2 Lake of the Pines - O&M	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525
Z2 Lake of the Pines Capital	\$375	\$367	\$367	\$367	\$367	\$367
Z11 Higgins Village - O&M	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
Z11 Higgins Village - Capital	\$0	\$367	\$367	\$367	\$367	\$367
Z4 North San Juan - O&M	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264
Z5 Gold Creek - O&M	\$235	\$282	\$338	\$406	\$487	\$585
Z7 Mountain Lake Estates - O&M	\$565	\$593	\$623	\$654	\$687	\$721
Z8 Cascade Shores - O&M	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463
Z8 Cascade Shores - Capital	\$214	\$218	\$223	\$227	\$232	\$236
Z9 Eden Ranch - O&M	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148

APPENDIX A: SEWER RATE MODEL

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 1A - Summary												
4													
5	Zone #	O&M Service Charges (Annual)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
6	4728	Lake Wildwood	\$712	\$712	\$805	\$909	\$1,027	\$1,161	\$1,312	\$1,312	\$1,312	\$1,312	\$1,312
7	4740	Lake of the Pines	\$810	\$810	\$932	\$1,071	\$1,232	\$1,417	\$1,629	\$1,629	\$1,629	\$1,629	\$1,629
8	4736	North San Juan	\$785	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264	\$1,302	\$1,341	\$1,381	\$1,423
9	4749	Gold Creek	\$235	\$235	\$282	\$338	\$406	\$487	\$585	\$585	\$585	\$585	\$585
10	4771	Penn Valley	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880
11	4751	Mt. Lake Estates	\$565	\$565	\$593	\$623	\$654	\$687	\$721	\$757	\$795	\$835	\$877
12	4734	Cascade Shores	\$2,231	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463	\$2,512	\$2,563	\$2,614	\$2,666
13	4796	Eden Ranch	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,182	\$1,218	\$1,254	\$1,292
14	4789	Higgins Village	\$1,675	\$1,675	\$1,926	\$2,215	\$2,547	\$2,930	\$3,369	\$3,369	\$3,369	\$3,369	\$3,369
15	4775	Valley Oak Court	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
16													
17													
18		Service Charge Increase	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
19	4728	Lake Wildwood	n/a	\$0	\$93	\$105	\$118	\$134	\$151	\$0	\$0	\$0	\$0
20	4740	Lake of the Pines	n/a	\$0	\$122	\$140	n/a	\$161	\$185	\$213	\$0	\$0	\$0
21	4736	North San Juan	n/a	\$0	\$79	\$86	\$95	\$104	\$115	\$38	\$39	\$40	\$41
22	4749	Gold Creek	n/a	\$0	\$47	\$56	\$68	\$81	\$97	\$0	\$0	\$0	\$0
23	4771	Penn Valley	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	4751	Mt. Lake Estates	n/a	\$0	\$28	\$30	\$31	\$33	\$34	\$36	\$38	\$40	\$42
25	4734	Cascade Shores	n/a	\$0	\$45	\$46	\$46	\$47	\$48	\$49	\$50	\$51	\$52
26	4796	Eden Ranch	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$35	\$37	\$38
27	4789	Higgins Village	n/a	\$0	\$251	\$289	\$332	\$382	\$439	\$0	\$0	\$0	\$0
28	4775	Valley Oak Court	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29													
30	Zone #	Capital Service Charges (Annual)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
31	4728	Lake Wildwood	\$283	\$283	\$320	\$361	\$408	\$461	\$521	\$521	\$521	\$521	\$521
32	4740	Lake of the Pines	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375
33	4736	North San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	4749	Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	4771	Penn Valley	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
36	4751	Mt. Lake Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	4734	Cascade Shores	\$214	\$214	\$218	\$223	\$227	\$232	\$236	\$241	\$246	\$251	\$256
38	4796	Eden Ranch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	4789	Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	4775	Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41													
42													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 1A - Summary												
4													
43		Service Charge Increase	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
44	4728	Lake Wildwood	0%	\$0	\$37	\$42	\$47	\$53	\$60	\$0	\$0	\$0	\$0
45	4740	Lake of the Pines	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	4736	North San Juan	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	4749	Gold Creek	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	4771	Penn Valley	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	4751	Mt. Lake Estates	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	4734	Cascade Shores	0%	\$0	\$4	\$4	\$4	\$5	\$5	\$5	\$5	\$5	\$5
51	4796	Eden Ranch	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	4789	Higgins Village	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	4775	Valley Oak Court	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54													
55		O&M Service Charges (Annual)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
56		<u>Consolidated Zone 1</u>											
57		Lake Wildwood	\$712	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195
58		Penn Valley	\$880	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195
59		Valley Oak Court	\$2,000	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195
60		<u>Consolidated Zone 2</u>											
61		Lake of the Pines	\$810	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
62		Higgins Village	\$1,675	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
63													
64													
65		Service Charge Increase	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
66		<u>Consolidated Zone 1</u>											
67		Lake Wildwood	n/a	\$0	\$118	\$137	\$160	\$34	\$35	\$0	\$0	\$0	\$0
68		Penn Valley	n/a	\$0	\$75	\$82	\$89	\$34	\$35	\$0	\$0	\$0	\$0
69		Valley Oak Court	n/a	\$0	(\$1,170)	\$137	\$160	\$34	\$35	\$0	\$0	\$0	\$0
70		<u>Consolidated Zone 2</u>											
71		Lake of the Pines	n/a	\$0	\$207	\$234	\$274	\$0	\$0	\$0	\$0	\$0	\$0
72		Higgins Village	n/a	\$0	(\$150)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73													
74		Capital Service Charges (Annual)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
75		<u>Consolidated Zone 1</u>											
76		Lake Wildwood	\$283	\$283	\$282	\$282	\$273	\$281	\$290	\$290	\$290	\$290	\$290
77		Penn Valley	\$115	\$115	\$155	\$207	\$273	\$281	\$290	\$290	\$290	\$290	\$290
78		Valley Oak Court	\$0	\$0	\$91	\$182	\$273	\$281	\$290	\$290	\$290	\$290	\$290
79		<u>Consolidated Zone 2</u>											
80		Lake of the Pines	\$375	\$375	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
81		Higgins Village	\$0	\$0	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
82													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 1A - Summary												
4													
83		Service Charge Increase	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
84		<u>Consolidated Zone 1</u>											
85		Lake Wildwood	n/a	\$0	(\$1)	\$0	(\$9)	\$8	\$8	\$0	\$0	\$0	\$0
86		Penn Valley	n/a	\$0	\$40	\$52	\$66	\$8	\$8	\$0	\$0	\$0	\$0
87		Valley Oak Court	n/a	\$0	\$91	\$91	\$91	\$8	\$8	\$0	\$0	\$0	\$0
88		<u>Consolidated Zone 2</u>											
89		Lake of the Pines	n/a	\$0	(\$8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90		Higgins Village	n/a	\$0	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91													
92		Standby Charges (Annual)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
93	4728	Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385
94	4740	Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475
95	4736	North San Juan	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48
96	4749	Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	4771	Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245
98	4751	Mt. Lake Estates	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138
99	4734	Cascade Shores	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735
100	4796	Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180
101	4789	Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	4775	Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 1B - Assumptions												
4													
5													
6	Inflation Factor Assumptions used for projections:												
7		Budget	Projected										
8		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes	
9	a	Annual EDU Growth Rate	varies	varies	varies	varies	varies	varies	varies	varies	varies	Refer to Tab 3A	
10	b	General Inflation	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Confirmed with County; To Tab 2A & Zone tabs	
11	c	Salaries & Wages	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Confirmed with County; To Tab 2A	
12	d	Benefits	Budgeted	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Confirmed with County; To Tab 2A	
13	e	Construction Cost Inflation	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6% ENR 10-yr 20 City average	
14	f	Interest on Fund Balance	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4% Confirmed with County; To Zone tabs	
15	g	Utilites	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0% Confirmed with County; To Tab 2A	
16	h	Insurance - General Liability & Property	Budgeted	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0% Confirmed with County; To Tab 2A	
17													
18	Other Assumptions												
19	1. Standby charges included as revenue non-operating revenue, which reduces the revenue needed from annual service charges												
20	2. Lake Wildwood combines with Penn Valley and Valley Oak Court; Lake of the Pines combines with Higgins Village.												
21	3. Account 4700 Shared Costs for the 10-year period allocated to each zone using the FY 2020-21 factors included in the budget												
22	4. No rate increase for FY 2020-21												
23	5. Reserve Targets calculated for each zone = 1 year average CIP + 6 months O&M expenses												
24													
25													
26													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	Nevada County Sanitation District														
2	Sewer Model														
3	Table 2A - District Shared Costs														
4		Inflation	Budgeted	Budgeted						Projected					
5		Factor	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes	
6	Class 1 Expenses														
7	510100	Permanent Salaries	c	\$1,263,456	\$1,328,554	\$1,368,411	\$1,409,463	\$1,451,747	\$1,495,299	\$1,540,158	\$1,586,363	\$1,633,954	\$1,682,972	\$1,733,462	
8	510105	Overtime	d	\$52,759	\$56,310	\$59,126	\$60,899	\$62,726	\$64,608	\$66,546	\$68,543	\$70,599	\$72,717	\$74,898	
9	510115	Standby Pay	c	\$70,000	\$64,773	\$66,716	\$68,718	\$70,779	\$72,903	\$75,090	\$77,342	\$79,663	\$82,052	\$84,514	
10	510120	Leave Payoff	c	\$4,891	\$4,129	\$4,253	\$4,380	\$4,512	\$4,647	\$4,787	\$5,078	\$5,230	\$5,387	\$5,548	
11	510200	Temporary Salaries	c	\$37,680	\$39,010	\$40,180	\$41,386	\$42,627	\$43,906	\$45,223	\$46,580	\$47,977	\$49,417	\$50,899	
12	510300	Retirement Benefits	d	\$554,703	\$614,023	\$644,724	\$664,066	\$683,988	\$704,507	\$725,643	\$747,412	\$769,834	\$792,929	\$816,717	
13	510301	OPEB	d	\$75,262	\$82,096	\$86,201	\$88,787	\$91,450	\$94,194	\$97,020	\$99,930	\$102,928	\$106,016	\$109,197	
14	510400	Group Insurance	d	\$254,831	\$229,748	\$241,235	\$248,472	\$255,927	\$263,604	\$271,513	\$279,658	\$288,048	\$296,689	\$305,590	
15	510401	Dental	d	\$16,401	\$17,159	\$18,017	\$18,557	\$19,114	\$19,688	\$20,278	\$20,887	\$21,513	\$22,159	\$22,823	
16	510402	Vision	d	\$2,759	\$3,361	\$3,529	\$3,635	\$3,744	\$3,856	\$3,972	\$4,091	\$4,214	\$4,340	\$4,470	
17	510403	Unemployment Insurance	d	\$633	\$1,057	\$1,110	\$1,143	\$1,177	\$1,213	\$1,249	\$1,287	\$1,325	\$1,365	\$1,406	
18	510500	Workmans Comp	d	\$119,152	\$119,752	\$125,740	\$129,512	\$133,397	\$137,399	\$141,521	\$145,767	\$150,140	\$154,644	\$159,283	
19	510600	Other Benefits	d	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		Total Class 1		\$2,452,527	\$2,559,972	\$2,659,241	\$2,739,019	\$2,821,189	\$2,905,825	\$2,992,999	\$3,082,789	\$3,175,273	\$3,270,531	\$3,368,647	To Tab 2B, 2C
21															
22	Class 2 Expenses														
23	520010	Miscellaneous	b	\$8,552	\$7,720	\$7,952	\$8,190	\$8,436	\$8,689	\$8,950	\$9,218	\$9,495	\$9,779	\$10,073	
24	520200	Clothing / Personal	b	\$7,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115	\$8,358	\$8,609	\$8,867	\$9,133	
25	520210	Uniforms	b	\$5,607	\$6,105	\$6,288	\$6,477	\$6,671	\$6,871	\$7,077	\$7,290	\$7,508	\$7,734	\$7,966	
26	520310	Communications	b	\$10,763	\$10,763	\$11,086	\$11,418	\$11,761	\$12,114	\$12,477	\$12,852	\$13,237	\$13,634	\$14,043	
27	520330	Data Communication Service	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	520690	Household / Safety	b	\$1,220	\$1,220	\$1,257	\$1,294	\$1,333	\$1,373	\$1,414	\$1,457	\$1,500	\$1,545	\$1,592	
29	520700	Insurance - General Liability & Property	h	\$351,522	\$563,648	\$417,735	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	Client revision 12/1/2020
30	520900	Maintenance - Equipment	b	\$176,890	\$153,561	\$158,168	\$162,913	\$167,800	\$172,834	\$178,019	\$183,360	\$188,861	\$194,526	\$200,362	
31	520910	Gasoline	b	\$24,986	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138	\$28,981	\$29,851	\$30,747	\$31,669	\$32,619	
32	521200	Memberships	b	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524	
33	521410	Office Expense	b	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524	
34	521470	Software & Licenses	b	\$2,000	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610	
35	521474	SOFTWARE SUBSCRIPTIONS	b	\$5,500	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
36	521480	Computer Equipment	b	\$5,000	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524	
37	521485	Electrical Service ISF (ERAC only)	b	\$2,506	\$2,761	\$2,844	\$2,929	\$3,017	\$3,108	\$3,201	\$3,297	\$3,396	\$3,498	\$3,602	
38	521490	Central Services - Mail Dist	b	\$2,500	\$2,500	\$2,575	\$2,652	\$2,731	\$2,813	\$2,898	\$2,985	\$3,074	\$3,166	\$3,261	
39	521492	Central Services - Copiers	b	\$1,500	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957	
40	521520	Professional Services	b	\$105,953	\$105,952	\$109,131	\$112,404	\$115,777	\$119,250	\$122,827	\$126,512	\$130,308	\$134,217	\$138,243	
41	521569	Interfund Services - Engineering	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	521600	Publications	b	\$250	\$250	\$258	\$265	\$273	\$281	\$290	\$299	\$307	\$317	\$326	
43	521700	Rents & Leases - Equipment	b	\$2,500	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814	\$2,898	\$2,985	\$3,075	\$3,167	\$3,262	
44	521900	Small Tools	b	\$25,000	\$19,000	\$19,570	\$20,157	\$20,762	\$21,385	\$22,026	\$22,687	\$23,368	\$24,069	\$24,791	
45	522090	Special Dept Expense	b	\$1,000	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,161	\$1,194	\$1,230	\$1,267	\$1,305	
46	522210	Vehicle Rental	b	\$250	\$63,227	\$65,124	\$67,078	\$69,090	\$71,163	\$73,297	\$75,496	\$77,761	\$80,094	\$82,497	
47	522271	Training / Travel	b	\$10,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115	\$8,358	\$8,609	\$8,867	\$9,133	
48	522290	UPS / FedEx	b	\$25	\$25	\$26	\$27	\$27	\$28	\$29	\$30	\$31	\$32	\$33	
49	522400	Utilities	g	\$886	\$886	\$913	\$940	\$968	\$997	\$1,027	\$1,058	\$1,090	\$1,122	\$1,156	
50		Total Class 2		\$761,410	\$1,004,118	\$871,419	\$667,294	\$681,313	\$695,752	\$710,625	\$725,944	\$741,722	\$757,974	\$774,713	To Tab 2B, 2C
51															
52	Class 3 Expenses														
53	531150	Judgements / Damages	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54	531160	Depreciation Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	538551	Interfund Allocation CDA & DPW Admin	b	\$441,672	\$459,719	\$473,511	\$487,716	\$502,347	\$517,418	\$532,940	\$548,929	\$565,396	\$582,358	\$599,829	
56	538560	Interfund Services	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57	538563	Personnel Journals (HR)	b	\$3,045	\$3,045	\$3,136	\$3,230	\$3,327	\$3,427	\$3,530	\$3,636	\$3,745	\$3,857	\$3,973	
58	538564	IS Phone Line / Voicemail Charges	b	\$1,620	\$1,800	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087	\$2,149	\$2,214	\$2,280	\$2,349	
59	538565	IS - PC Network Connections	b	\$8,500	\$9,656	\$9,946	\$10,244	\$10,551	\$10,868	\$11,194	\$11,530	\$11,876	\$12,232	\$12,599	
60	538566	Facilities Management SVCS	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	538567	IS Programmer SVCS	b	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
62	539500	Cost Plan Services (A87)	b	\$245,482	\$288,112	\$296,755	\$305,658	\$314,828	\$324,273	\$334,001	\$344,021	\$354,341	\$364,972	\$375,921	
63		Total Class 3		\$700,419	\$762,332	\$785,202	\$808,758	\$833,021	\$858,011	\$883,752	\$910,264	\$937,572	\$965,699	\$994,670	To Tab 2B, 2C
64															
65	Class 4 Expenses														
66	540500	Capital Assets - Automotive	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67	540600	Capital Assets - Equipment	b	\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
68		Total Class 4		\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To Tab 2B, 2C
69															
70		Total Expenses		\$4,460,738	\$4,326,422	\$4,315,862	\$4,215,071	\$4,335,523	\$4,459,589	\$4,587,376	\$4,718,998	\$4,854,567	\$4,994,205	\$5,138,031	To Tab 6

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Nevada County Sanitation District														
2	Sewer Model														
3	Table 2B - Shared Cost Allocations w/ Separate Zones														
4		Allocation	Budgeted	Budgeted						Projected					
5		Factor	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes	
6															
7	Zone #	Class 1 Expenses												Tab 2A FY value * Column C	
8	4728	Lake Wildwood	48.02%	\$1,177,625	\$1,229,216	\$1,276,882	\$1,315,189	\$1,354,644	\$1,395,284	\$1,437,142	\$1,480,256	\$1,524,664	\$1,570,404	\$1,617,516	Allocation %s per District Budget spreadsheet for Class 1
9	4740	Lake of the Pines	34.06%	\$835,346	\$871,942	\$905,754	\$932,927	\$960,914	\$989,742	\$1,019,434	\$1,050,017	\$1,081,518	\$1,113,963	\$1,147,382	
10	4734	Cascade Shores	4.34%	\$106,559	\$111,227	\$115,540	\$119,006	\$122,577	\$126,254	\$130,042	\$133,943	\$137,961	\$142,100	\$146,363	
11	4736	North San Juan	1.38%	\$33,886	\$35,371	\$36,743	\$37,845	\$38,980	\$40,150	\$41,354	\$42,595	\$43,873	\$45,189	\$46,544	
12	4749	Gold Creek	0.16%	\$3,993	\$4,168	\$4,330	\$4,459	\$4,593	\$4,731	\$4,873	\$5,019	\$5,170	\$5,325	\$5,485	
13	4771	Penn Valley	8.47%	\$207,850	\$216,956	\$225,369	\$232,130	\$239,094	\$246,266	\$253,654	\$261,264	\$269,102	\$277,175	\$285,490	
14	4751	Mt. Lake Estates	0.55%	\$13,410	\$13,997	\$14,540	\$14,976	\$15,426	\$15,888	\$16,365	\$16,856	\$17,362	\$17,882	\$18,419	
15	4796	Eden Ranch	0.49%	\$12,005	\$12,531	\$13,017	\$13,407	\$13,809	\$14,224	\$14,650	\$15,090	\$15,543	\$16,009	\$16,489	
16	4789	Higgins Village	2.43%	\$59,640	\$62,253	\$64,667	\$66,607	\$68,605	\$70,663	\$72,783	\$74,966	\$77,215	\$79,532	\$81,918	
17	4775	Valley Oak Court	0.09%	\$2,214	\$2,311	\$2,401	\$2,473	\$2,547	\$2,623	\$2,702	\$2,783	\$2,866	\$2,952	\$3,041	
18		TOTAL Class 1	100.0%	\$2,452,527	\$2,559,972	\$2,659,241	\$2,739,019	\$2,821,189	\$2,905,825	\$2,992,999	\$3,082,789	\$3,175,273	\$3,270,531	\$3,368,647	
19		Class 2 Expenses													
20	4728	Lake Wildwood	48.05%	\$365,881	\$482,510	\$418,744	\$320,656	\$327,392	\$334,331	\$341,477	\$348,838	\$356,420	\$364,230	\$372,274	Allocation %s per District Budget spreadsheet for Class 2
21	4740	Lake of the Pines	34.76%	\$264,701	\$349,077	\$302,945	\$231,982	\$236,856	\$241,875	\$247,046	\$252,371	\$257,857	\$263,506	\$269,326	
22	4734	Cascade Shores	2.85%	\$21,668	\$28,575	\$24,799	\$18,990	\$19,389	\$19,800	\$20,223	\$20,659	\$21,108	\$21,571	\$22,047	
23	4736	North San Juan	1.67%	\$12,714	\$16,766	\$14,551	\$11,142	\$11,376	\$11,617	\$11,866	\$12,121	\$12,385	\$12,656	\$12,936	
24	4749	Gold Creek	1.04%	\$7,939	\$10,470	\$9,086	\$6,958	\$7,104	\$7,255	\$7,410	\$7,569	\$7,734	\$7,903	\$8,078	
25	4771	Penn Valley	7.59%	\$57,775	\$76,192	\$66,122	\$50,634	\$51,697	\$52,793	\$53,922	\$55,084	\$56,281	\$57,514	\$58,784	
26	4751	Mt. Lake Estates	0.67%	\$5,139	\$6,777	\$5,882	\$4,504	\$4,599	\$4,696	\$4,796	\$4,900	\$5,006	\$5,116	\$5,229	
27	4796	Eden Ranch	0.67%	\$5,117	\$6,748	\$5,856	\$4,484	\$4,578	\$4,675	\$4,775	\$4,878	\$4,984	\$5,093	\$5,206	
28	4789	Higgins Village	2.58%	\$19,643	\$25,905	\$22,481	\$17,215	\$17,577	\$17,949	\$18,333	\$18,728	\$19,135	\$19,555	\$19,986	
29	4775	Valley Oak Court	0.11%	\$833	\$1,098	\$953	\$730	\$745	\$761	\$777	\$794	\$811	\$829	\$847	
30		TOTAL Class 2	100.0%	\$761,410	\$1,004,118	\$871,419	\$667,294	\$681,313	\$695,752	\$710,625	\$725,944	\$741,722	\$757,974	\$774,713	
31		Class 3 Expenses													
32	4728	Lake Wildwood	48.02%	\$336,319	\$366,047	\$377,029	\$388,340	\$399,990	\$411,990	\$424,349	\$437,080	\$450,192	\$463,698	\$477,609	Allocation %s per District Budget spreadsheet for Class 3
33	4740	Lake of the Pines	34.06%	\$238,567	\$259,655	\$267,445	\$275,468	\$283,732	\$292,244	\$301,011	\$310,042	\$319,343	\$328,923	\$338,791	
34	4734	Cascade Shores	4.34%	\$30,432	\$33,122	\$34,116	\$35,139	\$36,194	\$37,279	\$38,398	\$39,550	\$40,736	\$41,958	\$43,217	
35	4736	North San Juan	1.38%	\$9,678	\$10,533	\$10,849	\$11,175	\$11,510	\$11,855	\$12,211	\$12,577	\$12,954	\$13,343	\$13,743	
36	4749	Gold Creek	0.16%	\$1,140	\$1,241	\$1,278	\$1,317	\$1,356	\$1,397	\$1,439	\$1,482	\$1,526	\$1,572	\$1,619	
37	4771	Penn Valley	8.47%	\$59,360	\$64,607	\$66,545	\$68,542	\$70,598	\$72,716	\$74,897	\$77,144	\$79,459	\$81,842	\$84,298	
38	4751	Mt. Lake Estates	0.55%	\$3,830	\$4,168	\$4,293	\$4,422	\$4,555	\$4,691	\$4,832	\$4,977	\$5,126	\$5,280	\$5,439	
39	4796	Eden Ranch	0.49%	\$3,428	\$3,732	\$3,843	\$3,959	\$4,078	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727	\$4,869	
40	4789	Higgins Village	2.43%	\$17,033	\$18,538	\$19,094	\$19,667	\$20,257	\$20,865	\$21,491	\$22,136	\$22,800	\$23,484	\$24,188	
41	4775	Valley Oak Court	0.09%	\$632	\$688	\$709	\$730	\$752	\$775	\$798	\$822	\$846	\$872	\$898	
42		TOTAL Class 3	100.0%	\$700,419	\$762,332	\$785,202	\$808,758	\$833,021	\$858,011	\$883,752	\$910,264	\$937,572	\$965,699	\$994,670	
43		Class 4 Expenses													
44	4728	Lake Wildwood	53.55%	\$292,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Allocation %s per District Budget spreadsheet for Class 4
45	4740	Lake of the Pines	33.76%	\$184,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46	4734	Cascade Shores	1.65%	\$9,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
47	4736	North San Juan	1.85%	\$10,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	4749	Gold Creek	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
49	4771	Penn Valley	7.13%	\$38,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	4751	Mt. Lake Estates	0.72%	\$3,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51	4796	Eden Ranch	0.49%	\$2,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52	4789	Higgins Village	0.75%	\$4,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
53	4775	Valley Oak Court	0.09%	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54		TOTAL Class 4	100.0%	\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Nevada County Sanitation District														
2	Sewer Model														
3	Table 2C - Shared Cost Allocations w/ Combined Zones														
4			Allocation	Budgeted	Budgeted					Projected					
5			Factor	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
6															
7	Zone #	Class 1 Expenses													Tab 2A FY value * Column C
8		Combined Zone 1	56.58%	\$1,387,688	\$1,448,483	\$1,504,651	\$1,549,791	\$1,596,285	\$1,644,173	\$1,693,498	\$1,744,303	\$1,796,633	\$1,850,531	\$1,906,047	Combined Zone 1 Alloc = Alloc factors in Tab 2A for rows 8, 13, 17
9		Combined Zone 2	36.49%	\$894,986	\$934,195	\$970,421	\$999,533	\$1,029,519	\$1,060,405	\$1,092,217	\$1,124,984	\$1,158,733	\$1,193,495	\$1,229,300	Combined Zone 2 Alloc = Alloc factors in Tab 2A for rows 9, 16
10	4734	Cascade Shores	4.34%	\$106,559	\$111,227	\$115,540	\$119,006	\$122,577	\$126,254	\$130,042	\$133,943	\$137,961	\$142,100	\$146,363	
11	4736	North San Juan	1.38%	\$33,886	\$35,371	\$36,743	\$37,845	\$38,980	\$40,150	\$41,354	\$42,595	\$43,873	\$45,189	\$46,544	
12	4749	Gold Creek	0.16%	\$3,993	\$4,168	\$4,330	\$4,459	\$4,593	\$4,731	\$4,873	\$5,019	\$5,170	\$5,325	\$5,485	
13	4751	Mt. Lake Estates	0.55%	\$13,410	\$13,997	\$14,540	\$14,976	\$15,426	\$15,888	\$16,365	\$16,856	\$17,362	\$17,882	\$18,419	
14	4796	Eden Ranch	0.49%	\$12,005	\$12,531	\$13,017	\$13,407	\$13,809	\$14,224	\$14,650	\$15,090	\$15,543	\$16,009	\$16,489	
15		TOTAL Class 1	100.0%	\$2,452,527	\$2,559,972	\$2,659,241	\$2,739,019	\$2,821,189	\$2,905,825	\$2,992,999	\$3,082,789	\$3,175,273	\$3,270,531	\$3,368,647	
16					\$2,559,972	\$2,659,241	\$2,739,019	\$2,821,189	\$2,905,825	\$2,992,999	\$3,082,789	\$3,175,273	\$3,270,531	\$3,368,647	Original expense, if zones not combined
17					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Savings from Combining zones
18		Class 2 Expenses													Tab 2A FY value * Column C
19		Combined Zone 1		\$424,489	\$530,761	\$460,618	\$352,721	\$360,131	\$367,764	\$375,625	\$383,722	\$392,062	\$400,653	\$409,501	Assumed cost savings to combine - District estimate
20		Combined Zone 2		\$284,344	\$366,531	\$318,092	\$243,581	\$248,698	\$253,969	\$259,398	\$264,990	\$270,749	\$276,682	\$282,792	Assumed cost savings to combine - District estimate
21	4734	Cascade Shores		\$21,668	\$28,575	\$24,799	\$18,990	\$19,389	\$19,800	\$20,223	\$20,659	\$21,108	\$21,571	\$22,047	Tab 2B, row 23
22	4736	North San Juan		\$12,714	\$16,766	\$14,551	\$11,142	\$11,376	\$11,617	\$11,866	\$12,121	\$12,385	\$12,656	\$12,936	Tab 2B, row 24
23	4749	Gold Creek		\$7,939	\$10,470	\$9,086	\$6,958	\$7,104	\$7,255	\$7,410	\$7,569	\$7,734	\$7,903	\$8,078	Tab 2B, row 25
24	4751	Mt. Lake Estates		\$5,139	\$6,777	\$5,882	\$4,504	\$4,599	\$4,696	\$4,796	\$4,900	\$5,006	\$5,116	\$5,229	Tab 2B, row 27
25	4796	Eden Ranch		\$5,117	\$6,748	\$5,856	\$4,484	\$4,578	\$4,675	\$4,775	\$4,878	\$4,984	\$5,093	\$5,206	Tab 2B, row 28
26		TOTAL Class 2		\$761,410	\$966,628	\$838,884	\$642,380	\$655,876	\$669,776	\$684,093	\$698,840	\$714,029	\$729,674	\$745,788	
27				\$761,410	\$966,628	\$838,884	\$642,380	\$655,876	\$669,776	\$684,093	\$698,840	\$714,029	\$729,674	\$745,788	Original expense, if zones not combined
28					\$58,281	(\$82,677)	(\$292,791)	(\$293,314)	(\$293,854)	(\$294,409)	(\$294,981)	(\$295,570)	(\$296,177)	(\$296,802)	Savings from Combining zones
29		Class 3 Expenses													Tab 2A FY value * Column C
30		Combined Zone 1	56.58%	\$396,311	\$424,880	\$437,627	\$450,756	\$464,278	\$478,207	\$492,553	\$507,330	\$522,549	\$538,226	\$554,373	Assumed cost savings to combine - District estimate
31		Combined Zone 2	36.49%	\$255,600	\$274,737	\$282,979	\$291,469	\$300,213	\$309,219	\$318,496	\$328,051	\$337,892	\$348,029	\$358,470	Assumed cost savings to combine - District estimate
32	4734	Cascade Shores	4.34%	\$30,432	\$33,122	\$34,116	\$35,139	\$36,194	\$37,279	\$38,398	\$39,550	\$40,736	\$41,958	\$43,217	Tab 2B, row 36
33	4736	North San Juan	1.38%	\$9,678	\$10,533	\$10,849	\$11,175	\$11,510	\$11,855	\$12,211	\$12,577	\$12,954	\$13,343	\$13,743	Tab 2B, row 37
34	4749	Gold Creek	0.16%	\$1,140	\$1,241	\$1,278	\$1,317	\$1,356	\$1,397	\$1,439	\$1,482	\$1,526	\$1,572	\$1,619	Tab 2B, row 38
35	4751	Mt. Lake Estates	0.55%	\$3,830	\$4,168	\$4,293	\$4,422	\$4,555	\$4,691	\$4,832	\$4,977	\$5,126	\$5,280	\$5,439	Tab 2B, row 40
36	4796	Eden Ranch	0.49%	\$3,428	\$3,732	\$3,843	\$3,959	\$4,078	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727	\$4,869	Tab 2B, row 41
37		TOTAL Class 3	100.0%	\$700,419	\$752,414	\$774,987	\$798,236	\$822,183	\$846,849	\$872,254	\$898,422	\$925,374	\$953,136	\$981,730	
38				\$700,419	\$752,414	\$774,987	\$798,236	\$822,183	\$846,849	\$872,254	\$898,422	\$925,374	\$953,136	\$981,730	Original expense, if zones not combined
39					(\$9,918)	(\$10,215)	(\$10,522)	(\$10,838)	(\$11,163)	(\$11,498)	(\$11,843)	(\$12,198)	(\$12,564)	(\$12,941)	Savings from Combining zones
40		Class 4 Expenses													Tab 2A FY value * Column C
41		Combined Zone 1	60.77%	\$332,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Combined Zone 1 Alloc = Alloc factors in Tab 2A for rows 47, 52, 56
42		Combined Zone 2	34.52%	\$188,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Combined Zone 2 Alloc = Alloc factors in Tab 2A for rows 48, 55
43	4734	Cascade Shores	1.65%	\$9,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Tab 2B, row 49
44	4736	North San Juan	1.85%	\$10,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Tab 2B, row 50
45	4749	Gold Creek	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Tab 2B, row 51
46	4751	Mt. Lake Estates	0.72%	\$3,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Tab 2B, row 53
47	4796	Eden Ranch	0.49%	\$2,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Tab 2B, row 54
48		TOTAL Class 4	100.0%	\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
49				\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Original expense, if zones not combined
50					(\$50,000)	(\$51,500)	(\$53,045)	(\$54,636)	(\$56,275)	(\$57,964)	(\$59,703)	(\$61,494)	(\$63,339)	(\$65,239)	Savings from Combining zones

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Nevada County Sanitation District													
2	Sewer Model													
3	Table 3A - Revenue at Current Rates													
4														
5														
6														
7		Sewer Service Revenue at Current Rates		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
8		<u>In-Service EDU Count</u>												
9	4728	Lake Wildwood - O&M		2,877.0	2,882.0	2,887.0	2,892.0	2,897.0	2,902.0	2,907.0	2,912.0	2,917.0	2,922.0	Growth in EDUs per District email 11/2
10		Lake Wildwood - Capital		2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	2,931.0	
11	4740	Lake of the Pines - O&M		2,224.0	2,229.0	2,234.0	2,239.0	2,244.0	2,249.0	2,254.0	2,259.0	2,264.0	2,269.0	Growth in EDUs per District email 11/2
12		Lake of the Pines - Capital		2,180.0	2,185.0	2,190.0	2,195.0	2,200.0	2,205.0	2,210.0	2,215.0	2,220.0	2,225.0	Growth in EDUs per District email 11/2
13	4736	North San Juan		85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	85.0	no growth
14	4749	Gold Creek		44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	no growth
15	4771	Penn Valley - O&M		509.4	539.4	540.4	542.4	543.4	545.4	546.4	548.4	549.4	551.4	Growth in EDUs per District email 11/2
16		Penn Valley - Capital		523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	no growth
17	4751	Mt. Lake Estates		40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	no growth
18	4734	Cascade Shores - O&M & Capital		87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	no growth
19	4796	Eden Ranch		30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	no growth
20	4789	Higgins Village		47.8	47.8	47.8	47.8	47.8	47.8	47.8	47.8	47.8	47.8	no growth
21	4775	Valley Oak Court		6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	no growth
22		Total EDUs		11,584.2	11,629.2	11,645.2	11,662.2	11,678.2	11,695.2	11,711.2	11,728.2	11,744.2	11,761.2	
23														
24		<u>Annual Rate per EDU</u>												
25	4728	Lake Wildwood		\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	
26		Lake Wildwood - Capital		\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	
27	4740	Lake of the Pines - O&M		\$810	\$810	\$810	\$810	\$810	\$810	\$810	\$810	\$810	\$810	
28		Lake of the Pines - Capital		\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	
29	4736	North San Juan		\$785	\$785	\$785	\$785	\$785	\$785	\$785	\$785	\$785	\$785	
30	4749	Gold Creek		\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	\$235	
31	4771	Penn Valley - O&M		\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	\$880	
32		Penn Valley - Capital		\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	
33	4751	Mt. Lake Estates		\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	
34	4734	Cascade Shores - O&M		\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	\$2,231	
35		Cascade Shores - Capital		\$214	\$214	\$214	\$214	\$214	\$214	\$214	\$214	\$214	\$214	
36	4796	Eden Ranch		\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	
37	4789	Higgins Village		\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	\$1,675	
38	4775	Valley Oak Court		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
39														
40		<u>In-Service Annual Revenue</u>												
41	4728	Lake Wildwood O&M		\$2,048,424	\$2,051,984	\$2,055,544	\$2,059,104	\$2,062,664	\$2,066,224	\$2,069,784	\$2,073,344	\$2,076,904	\$2,080,464	Row 9 x Row 23
42		Lake Wildwood Capital		\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	\$829,473	
43	4740	Lake of the Pines O&M		\$1,801,440	\$1,805,490	\$1,809,540	\$1,813,590	\$1,817,640	\$1,821,690	\$1,825,740	\$1,829,790	\$1,833,840	\$1,837,890	Row 10 x Row 24 + Row 11 x Row 25
44		Lake of the Pines Capital		\$817,500	\$819,375	\$821,250	\$823,125	\$825,000	\$826,875	\$828,750	\$830,625	\$832,500	\$834,375	
45	4736	North San Juan		\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	Row 12 x Row 26
46	4749	Gold Creek		\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	Row 13 x Row 27
47	4771	Penn Valley O&M		\$448,272	\$474,672	\$475,552	\$477,312	\$478,192	\$479,952	\$480,832	\$482,592	\$483,472	\$485,232	Row 14 x Row 28
48		Penn Valley Capital		\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	\$60,145	
49	4751	Mt. Lake Estates		\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	Row 15 x Row 29
50	4734	Cascade Shores O&M		\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	Row 16 x Row 30
51		Cascade Shores Capital		\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	
52	4796	Eden Ranch		\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	Row 17 x Row 31
53	4789	Higgins Village		\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	\$80,065	Row 18 x Row 32
54	4775	Valley Oak Court		\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	Row 19 x Row 33
55		Subtotal In-Service Rate Revenue		\$6,444,139	\$6,480,024	\$6,490,389	\$6,501,634	\$6,511,999	\$6,523,244	\$6,533,609	\$6,544,854	\$6,555,219	\$6,566,464	To Line 86
56														
57		Sewer Service Revenue at Current Rates		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
58		<u>Standby EDU Count</u>	<u>growth rate</u>											No growth in standby assumed
59	4728	Lake Wildwood	0%	628.0	628.0	628.0	628.0	628.0	628.0	628.0	628.0	628.0	628.0	
60	4740	Lake of the Pines	0%	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	72.0	
61	4736	North San Juan	0%	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	
62	4749	Gold Creek	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
63	4771	Penn Valley	0%	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	87.0	
64	4751	Mt. Lake Estates	0%	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	
65	4734	Cascade Shores	0%	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	
66	4796	Eden Ranch	0%	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	
67	4789	Higgins Village	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
68	4775	Valley Oak Court	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
69		Total EDUs		847.0	847.0	847.0	847.0	847.0	847.0	847.0	847.0	847.0	847.0	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Nevada County Sanitation District												
2		Sewer Model												
3		Table 3A - Revenue at Current Rates												
4														
5														
6														
7		Sewer Service Revenue at Current Rates												
8														
9														
10														
11														
12		Annual Rate per EDU												Rates provided by District
13	4728	Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	
14	4740	Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	Additional \$100 charge to existing \$375
15	4736	North San Juan	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	
16	4749	Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	4771	Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	
18	4751	Mt. Lake Estates	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	
19	4734	Cascade Shores	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	
20	4796	Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	
21	4789	Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	4775	Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23														
24		Standby Annual Revenue												
25	4728	Lake Wildwood	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	Row 50 x Row 63
26	4740	Lake of the Pines	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	Row 51 x Row 64
27	4736	North San Juan	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	Row 52 x Row 65
28	4749	Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 53 x Row 66
29	4771	Penn Valley	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	Row 54 x Row 67
30	4751	Mt. Lake Estates	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	Row 55 x Row 68
31	4734	Cascade Shores	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	Row 56 x Row 69
32	4796	Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	Row 57 x Row 70
33	4789	Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 58 x Row 71
34	4775	Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 59 x Row 72
35														
36		Subtotal Standby Rate Revenue	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	
37		Subtotal In-Service Rate Revenue	\$6,444,139	\$6,480,024	\$6,490,389	\$6,501,634	\$6,511,999	\$6,523,244	\$6,533,609	\$6,544,854	\$6,555,219	\$6,566,464	\$6,577,723	From Line 44
38		Total	\$6,757,352	\$6,793,237	\$6,803,602	\$6,814,847	\$6,825,212	\$6,836,457	\$6,846,822	\$6,858,067	\$6,868,432	\$6,879,677	\$6,891,196	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Nevada County Sanitation District													
2	Sewer Model													
3	Table 4A - Reserve Funds w/o Consolidated Zones													
4														
5														
6			Estimated						Projected					
7			FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
8	Fund Balances w/ Rate Increases													
9	4728	Lake Wildwood	\$871,837	\$204,469	(\$414,028)	(\$431,444)	(\$52,771)	\$784,360	\$2,152,068	\$3,347,678	\$3,999,009	\$4,562,213	\$4,864,040	From Z1 tab
10	4740	Lake of the Pines	\$2,101,268	\$1,264,983	\$537,876	\$195,852	\$159,797	\$484,721	\$1,234,147	\$2,003,651	\$2,787,153	\$2,606,591	\$2,941,204	From Z2 tab
11	4736	North San Juan	\$179,345	\$147,268	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692	\$57,123	\$53,481	\$49,766	\$45,974	From Z4 tab
12	4749	Gold Creek	(\$1,801)	\$839	\$678	\$900	\$18	\$1,019	\$4,341	\$13,846	\$19,353	\$28,048	\$17,319	From Z5 tab
13	4771	Penn Valley	\$238,711	\$306,328	\$397,199	\$492,777	\$577,015	\$648,582	\$707,892	\$753,585	\$786,046	\$803,885	\$807,456	From Z6 tab
14	4751	Mt. Lake Estates	\$44,062	\$37,889	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892	\$20,723	\$19,102	\$18,080	\$17,707	From Z7 tab
15	4734	Cascade Shores	\$410,305	\$366,844	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187	\$73,816	(\$2,701)	(\$89,879)	(\$158,475)	From Z8 tab
16	4796	Eden Ranch	\$158,202	\$164,290	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160	\$94,722	\$87,095	\$79,274	\$71,256	From Z9 tab
17	4789	Higgins Village	\$112,942	\$70,064	\$33,856	\$18,722	\$15,951	\$27,873	\$57,186	\$82,800	\$104,587	\$122,413	\$136,141	From Z11 tab
18	4775	Valley Oak Court	\$75,450	\$82,322	\$84,074	\$91,064	\$97,927	\$104,658	\$111,251	\$117,702	\$124,005	\$130,153	\$136,141	From F12 tab
19			\$4,190,319	\$2,645,298	\$1,236,300	\$901,759	\$1,270,213	\$2,463,612	\$4,621,817	\$6,565,646	\$7,977,130	\$8,310,545	\$8,878,763	
20														
21	O&M Reserve Target													
22	4728	Lake Wildwood	\$1,479,363	\$1,479,363	\$1,490,018	\$1,479,393	\$1,522,333	\$1,566,561	\$1,612,117	\$1,659,039	\$1,707,368	\$1,757,148	\$1,808,421	From Z1 tab
23	4740	Lake of the Pines	\$1,116,748	\$1,116,748	\$1,125,775	\$1,119,523	\$1,152,065	\$1,185,585	\$1,220,109	\$1,255,669	\$1,292,297	\$1,330,023	\$1,368,880	From Z2 tab
24	4736	North San Juan	\$50,632	\$50,632	\$50,947	\$50,552	\$52,019	\$53,529	\$55,085	\$56,688	\$58,338	\$60,038	\$61,789	From Z4 tab
25	4749	Gold Creek	\$8,890	\$8,890	\$8,326	\$7,375	\$7,565	\$7,761	\$7,963	\$8,170	\$8,384	\$8,604	\$8,831	From Z5 tab
26	4771	Penn Valley	\$231,894	\$231,894	\$233,626	\$231,898	\$238,628	\$245,559	\$252,698	\$260,051	\$267,625	\$275,426	\$283,461	From Z6 tab
27	4751	Mt. Lake Estates	\$14,908	\$14,908	\$14,867	\$14,536	\$14,952	\$15,380	\$15,821	\$16,276	\$16,744	\$17,226	\$17,722	From Z7 tab
28	4734	Cascade Shores	\$122,109	\$122,109	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656	\$139,640	\$143,744	\$147,971	\$152,325	From Z8 tab
29	4796	Eden Ranch	\$14,617	\$14,617	\$14,564	\$14,227	\$14,634	\$15,053	\$15,484	\$15,928	\$16,386	\$16,858	\$17,343	From Z9 tab
30	4789	Higgins Village	\$61,753	\$61,753	\$61,779	\$60,662	\$62,404	\$64,199	\$66,048	\$67,952	\$69,913	\$71,933	\$74,013	From Z11 tab
31	4775	Valley Oak Court	\$2,725	\$2,725	\$2,728	\$2,684	\$2,761	\$2,841	\$2,923	\$3,007	\$3,094	\$3,184	\$3,276	From F12 tab
32			\$3,103,640	\$3,103,640	\$3,126,573	\$3,105,237	\$3,195,394	\$3,288,255	\$3,383,903	\$3,482,420	\$3,583,893	\$3,688,410	\$3,796,062	
33														
34	Capital Reserve Target													
35	4728	Lake Wildwood	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	From Z1 tab
36	4740	Lake of the Pines	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	From Z2 tab
37	4736	North San Juan	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	From Z4 tab
38	4749	Gold Creek	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	From Z5 tab
39	4771	Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Z6 tab
40	4751	Mt. Lake Estates	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	From Z7 tab
41	4734	Cascade Shores	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	From Z8 tab
42	4796	Eden Ranch	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	From Z9 tab
43	4789	Higgins Village	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	From Z11 tab
44	4775	Valley Oak Court	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	From F12 tab
45			\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	
46														
47	Target Balance													
48	4728	Lake Wildwood	\$1,919,363	\$1,919,363	\$1,930,018	\$1,919,393	\$1,962,333	\$2,006,561	\$2,052,117	\$2,099,039	\$2,147,368	\$2,197,148	\$2,248,421	From Z1 tab
49	4740	Lake of the Pines	\$1,461,748	\$1,461,748	\$1,470,775	\$1,464,523	\$1,497,065	\$1,530,585	\$1,565,109	\$1,600,669	\$1,637,297	\$1,675,023	\$1,713,880	From Z2 tab
50	4736	North San Juan	\$53,632	\$53,632	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085	\$59,688	\$61,338	\$63,038	\$64,789	From Z4 tab
51	4749	Gold Creek	\$10,690	\$10,690	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763	\$9,970	\$10,184	\$10,404	\$10,631	From Z5 tab
52	4771	Penn Valley	\$231,894	\$231,894	\$233,626	\$231,898	\$238,628	\$245,559	\$252,698	\$260,051	\$267,625	\$275,426	\$283,461	From Z6 tab
53	4751	Mt. Lake Estates	\$15,208	\$15,208	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121	\$16,576	\$17,044	\$17,526	\$18,022	From Z7 tab
54	4734	Cascade Shores	\$138,109	\$138,109	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656	\$155,640	\$159,744	\$163,971	\$168,325	From Z8 tab
55	4796	Eden Ranch	\$27,117	\$27,117	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984	\$28,428	\$28,886	\$29,358	\$29,843	From Z9 tab
56	4789	Higgins Village	\$62,253	\$62,253	\$62,279	\$61,162	\$62,904	\$64,699	\$66,548	\$68,452	\$70,413	\$72,433	\$74,513	From Z11 tab
57	4775	Valley Oak Court	\$3,225	\$3,225	\$3,228	\$3,184	\$3,261	\$3,341	\$3,423	\$3,507	\$3,594	\$3,684	\$3,776	From F12 tab
58			\$3,923,240	\$3,923,240	\$3,946,173	\$3,924,837	\$4,014,994	\$4,107,855	\$4,203,503	\$4,302,020	\$4,403,493	\$4,508,010	\$4,615,662	
59														

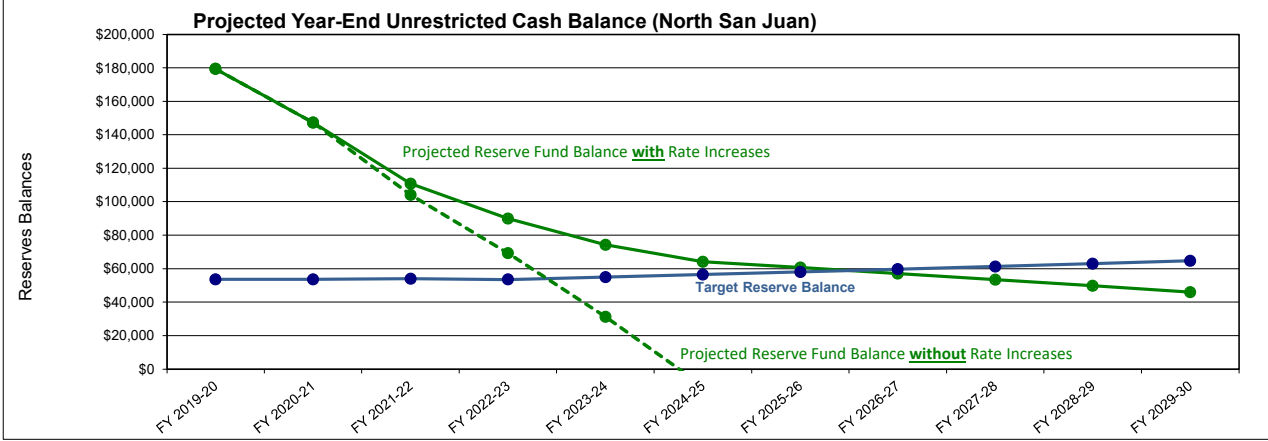
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Nevada County Sanitation District													
2	Sewer Model													
3	Table 4A - Reserve Funds w/o Consolidated Zones													
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Nevada County Sanitation District													
2	Sewer Model													
3	Table 4B - Reserve Funds w/ Consolidation													
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	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Nevada County Sanitation District													
2	Sewer Model													
3	Table 5 - Capital Improvement Program													
4														
5	Capital Project Costs (2020\$)													
6	Project Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total Project Cost	Notes	
7	Z1 Lake Wildwood	\$0	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$250,000	\$650,000	\$1,250,000	\$1,350,000	\$4,400,000	CIP Schedule per District	
8	Z2 Lake of the Pines	\$0	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,600,000	\$1,100,000	\$3,450,000		
9	Z4 North San Juan	\$0	\$10,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$30,000		
10	Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$15,000	\$18,000		
11	Z6 Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
12	Z7 MLE	\$0	\$0	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750	\$3,000		
13	Z8 Cascade Shores	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$45,000	\$25,000	\$30,000	\$25,000	\$160,000		
14	Z9 Eden Ranch	\$0	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$125,000		
15	Z11 Higgins Village	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000		
16	Z12 Valley Oak Court	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000		
17	Total Project Costs	\$10,000	\$520,000	\$267,500	\$267,500	\$267,500	\$267,500	\$408,250	\$791,250	\$2,893,250	\$2,503,250	\$8,196,000		
18	Average Annual Cash-Funded Projects (FY 2020-21 to FY 2024-25)						\$266,500							
19														
20	Assumed CCI factor		2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%	2.64%			
21	Cumulative		2.64%	5.35%	8.14%	10.99%	13.92%	16.93%	20.02%	23.19%	26.44%			
22														
23	Capital Project Costs (future \$)													
24	Project Description	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total Project Cost		
25	Z1 Lake Wildwood	\$0	\$307,924	\$158,029	\$162,203	\$166,487	\$170,884	\$292,330	\$780,133	\$1,539,882	\$1,707,000	\$5,284,871		
26	Z2 Lake of the Pines	\$0	\$153,962	\$105,352	\$108,135	\$110,991	\$113,923	\$116,932	\$120,020	\$1,971,049	\$1,390,888	\$4,191,253		
27	Z4 North San Juan	\$0	\$10,264	\$2,634	\$2,703	\$2,775	\$2,848	\$2,923	\$3,001	\$3,080	\$3,161	\$33,389		
28	Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,601	\$0	\$18,967	\$22,567		
29	Z6 Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
30	Z7 MLE	\$0	\$0	\$0	\$0	\$0	\$0	\$877	\$900	\$924	\$948	\$3,649		
31	Z8 Cascade Shores	\$10,000	\$5,132	\$5,268	\$5,407	\$5,550	\$5,696	\$52,619	\$30,005	\$36,957	\$31,611	\$188,245		
32	Z9 Eden Ranch	\$0	\$46,189	\$10,535	\$10,814	\$11,099	\$11,392	\$11,693	\$12,002	\$12,319	\$12,644	\$138,687		
33	Z11 Higgins Village	\$0	\$5,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,132		
34	Z12 Valley Oak Court	\$0	\$5,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,132		
35	Total	\$10,000	\$533,735	\$281,818	\$289,261	\$296,902	\$304,744	\$477,375	\$949,662	\$3,564,211	\$3,165,220	\$9,872,926		

	A	B	C	D	E	F	G	H	I	J	K	L
1	Nevada County Sanitation District											
2	Sewer Model											
3	Table 6 - Debt Service & Coverage											
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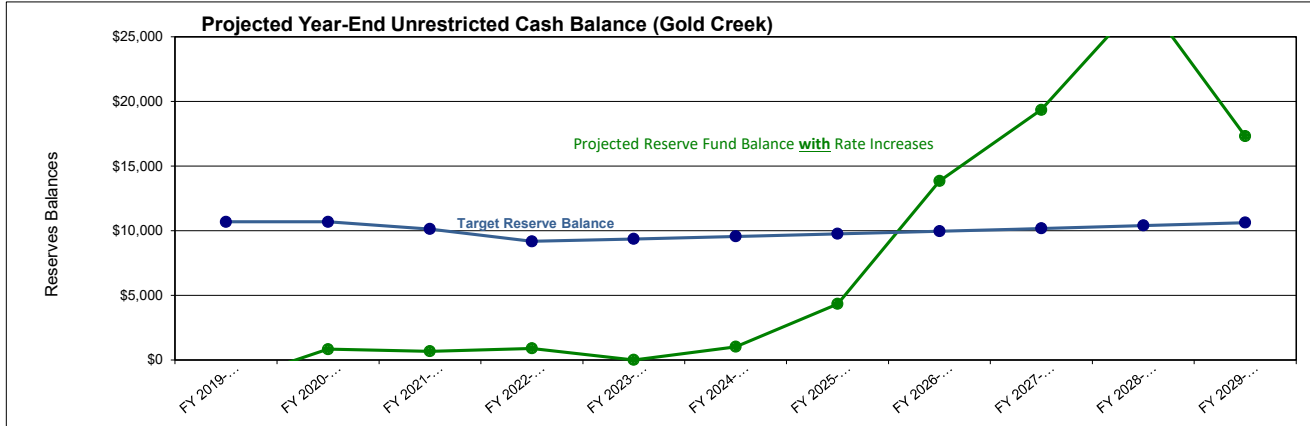
	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7a - Z4 North San Juan - Rate Adjustment Analysis and Summary												
4													
5													
6	Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
7	O&M Rate	n/a	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	3.0%	3.0%	3.0%	3.0%	
8	Capital Rate	\$785	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264	\$1,302	\$1,341	\$1,381	\$1,423	
9	Total Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Standby Charges	\$785	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264	\$1,302	\$1,341	\$1,381	\$1,423	
11		\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	
12	O&M EDUs		85	85	85	85	85	85	85	85	85	85	85 From Tab 3A
13	Capital EDUs		0	0	0	0	0	0	0	0	0	0	0 From Tab 3A
14													
15	Revenues with Proposed O&M Rate Increases		\$66,725	\$73,398	\$80,737	\$88,811	\$97,692	\$107,461	\$110,685	\$114,006	\$117,426	\$120,949	Row 7*Row 12; To Below
16	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 8*Row 13; to Below
17													
18													



		Budgeted												Notes
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30			
44	4700 Shared Costs													
45	Class 1 Expenses (4700 Overhead)		\$35,371	\$36,743	\$37,845	\$38,980	\$40,150	\$41,354	\$42,595	\$43,873	\$45,189	\$46,544		From Tab 2B, row 11
46	Class 2 Expenses (4700 Overhead)		\$16,766	\$14,551	\$11,142	\$11,376	\$11,617	\$11,866	\$12,121	\$12,385	\$12,656	\$12,936		From Tab 2B, row 24
47	Class 3 Expenses (4700 Overhead)		\$10,533	\$10,849	\$11,175	\$11,510	\$11,855	\$12,211	\$12,577	\$12,954	\$13,343	\$13,743		From Tab 2B, row 37
48	Class 4 Expenses (4700 Overhead)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		From Tab 2B, row 50
49	Total 4700 Shared Costs		\$62,670	\$62,142	\$60,162	\$61,866	\$63,622	\$65,431	\$67,293	\$69,212	\$71,188	\$73,224		
50														
51	O&M Costs													
52	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
53	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
54	520310 Communications	b	\$400	\$412	\$424	\$437	\$450	\$464	\$478	\$492	\$507	\$522		
55	520330 Data Communication Service	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
56	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
57	520690 Household / Safety	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
58	520900 Maint. - Equipment	b	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572		
59	520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
60	521000 Maint. - Building	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
61	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
62	521121 Other Maint. - Infrastructure	b	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524		
63	521410 Office Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
64	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
65	521470 Software Lic/ purchases	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
66	521472 Lic >500	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
67	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
68	521475 Software Maint	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
69	521480 Computer equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7a - Z4 North San Juan - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
70	521485 Electrical Service ISF	b	\$5,874	\$6,050	\$6,232	\$6,419	\$6,611	\$6,810	\$7,014	\$7,224	\$7,441	\$7,664	
71	521520 Professional Services	b	\$238	\$245	\$252	\$260	\$268	\$276	\$284	\$293	\$301	\$311	
72	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	521700 Rents & Leases Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75	521900 Small Tools	b	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652	
76	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	522090 Special Dept. Expense	b	\$7,876	\$8,112	\$8,356	\$8,606	\$8,865	\$9,130	\$9,404	\$9,686	\$9,977	\$10,276	
78	522290 UPS/Fed-Ex	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	522400 Utilities	g	\$3,705	\$3,816	\$3,931	\$4,049	\$4,170	\$4,295	\$4,424	\$4,557	\$4,693	\$4,834	
80	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
81	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
82	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
83	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	Total O&M Costs		\$38,593	\$39,751	\$40,943	\$42,172	\$43,437	\$44,740	\$46,082	\$47,465	\$48,888	\$50,355	
85													
86	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	No Debt service
87													
88	Non-Operating Revenue		(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	(\$129)	
89	Total Revenue Requirement		\$101,134	\$101,764	\$100,976	\$103,909	\$106,930	\$110,041	\$113,246	\$116,547	\$119,948	\$123,450	
90													
91	Revenues w/ Rate Increases												
92	Revenues with Proposed O&M Rate Increases		\$66,725	\$73,398	\$80,737	\$88,811	\$97,692	\$107,461	\$110,685	\$114,006	\$117,426	\$120,949	From row 15
93	(less) Revenue at Current Annual O&M Rates		(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	(\$66,725)	From Tab 3A
94	Revenue from O&M Rate Increases		\$0	\$6,673	\$14,012	\$22,086	\$30,967	\$40,736	\$43,960	\$47,281	\$50,701	\$54,224	To row 102
95	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From row 16
96	(less) Revenue at Current Annual Capital Rates		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To row 103
98													
99	Revenue at Current Annual Service Rates (O&M)		\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	\$66,725	From Tab 3A, Accounts for growth
100	Revenue at Current Annual Service Rates (Capital)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A, Accounts for growth
101	Revenue at Current Standby Rates		\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	from Tab 3A
102	Revenue from O&M Rate Increases		\$0	\$6,673	\$14,012	\$22,086	\$30,967	\$40,736	\$43,960	\$47,281	\$50,701	\$54,224	From above
103	Revenue from Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
104	Total Rate Revenue		\$68,405	\$75,078	\$82,417	\$90,491	\$99,372	\$109,141	\$112,365	\$115,686	\$119,106	\$122,629	
105	Transfer to/from Reserves		(\$32,729)	(\$26,687)	(\$18,559)	(\$13,418)	(\$7,558)	(\$900)	(\$881)	(\$862)	(\$842)	(\$821)	
106													
107	Fund Balance w/ Rate Increases												
108	Beginning Fund Balance		\$179,345	\$147,268	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692	\$57,123	\$53,481	\$49,766	
109	Transfer to/from Operations		(\$32,729)	(\$26,687)	(\$18,559)	(\$13,418)	(\$7,558)	(\$900)	(\$881)	(\$862)	(\$842)	(\$821)	
110	Capital		\$0	(\$10,264)	(\$2,634)	(\$2,703)	(\$2,775)	(\$2,848)	(\$2,923)	(\$3,001)	(\$3,080)	(\$3,161)	
111	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to row below
112	Fund Subtotal		\$146,616	\$110,317	\$89,640	\$73,919	\$63,915	\$60,443	\$56,887	\$53,260	\$49,560	\$45,783	
113	Estimated Interest Earned		\$652	\$515	\$401	\$328	\$276	\$249	\$235	\$221	\$206	\$191	
114	Ending Balance		\$179,345	\$147,268	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692	\$57,123	\$53,481	\$49,766	\$45,974
115													
116	O&M Reserve Target		\$50,632	\$50,632	\$50,947	\$50,552	\$52,019	\$53,529	\$55,085	\$56,688	\$58,338	\$60,038	6 mos. O&M exps; (Row 42 + Row 77) *50%
117	Capital Reserve Target		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	1-year average PAYGo CIP; From Table 5
118	Total Target Balance		\$53,632	\$53,632	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085	\$59,688	\$61,338	\$63,038	\$64,789
119													
120	Fund Balance w/o Rate Increases												
121	Beginning Fund Balance		\$179,345	\$147,268	\$104,146	\$69,288	\$31,281	(\$9,976)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990)	
122	Transfer to/from Operations		(\$32,729)	(\$33,359)	(\$32,571)	(\$35,504)	(\$38,525)	(\$41,636)	(\$44,841)	(\$48,142)	(\$51,543)	(\$55,045)	
123	Capital		\$0	(\$10,264)	(\$2,634)	(\$2,703)	(\$2,775)	(\$2,848)	(\$2,923)	(\$3,001)	(\$3,080)	(\$3,161)	
124	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
125	Fund Subtotal		\$146,616	\$103,645	\$68,942	\$31,080	(\$10,018)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990)	(\$266,196)	
126	Estimated Interest Earned		\$652	\$502	\$346	\$201	\$43	\$0	\$0	\$0	\$0	\$0	
127	Ending Balance		\$179,345	\$147,268	\$104,146	\$69,288	\$31,281	(\$9,976)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990)	(\$266,196)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7b - Z5 Gold Creek - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
6	Rate Increases	n/a	0.0%	20.0%	20.0%	20.0%	20.0%	20.0%	0.0%	0.0%	0.0%	0.0%	
7	O&M Rate	\$235	\$235	\$282	\$338	\$406	\$487	\$585	\$585	\$585	\$585	\$585	
8	Capital Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Total Rate	\$235	\$235	\$282	\$338	\$406	\$487	\$585	\$585	\$585	\$585	\$585	
10	Standby Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11													
12	O&M EDUs		44	44	44	44	44	44	44	44	44	44	From Tab 3A
13	Capital EDUs		0	1	2	3	4	5	6	7	8	9	From Tab 3A
14													
15	Revenues with Proposed O&M Rate Increases		\$10,340	\$12,408	\$14,890	\$17,868	\$21,441	\$25,729	\$25,729	\$25,729	\$25,729	\$25,729	Row 7*Row 12;
16	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 8*Row 13;



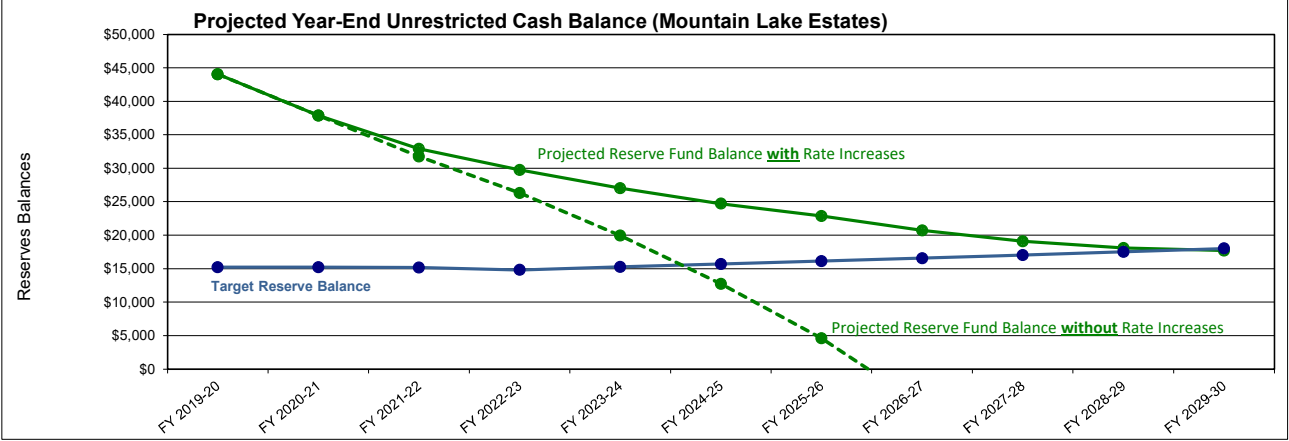
		Budgeted	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Projected	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
44	4700 Shared Costs											
45	Class 1 Expenses (4700 Overhead)		\$4,168	\$4,330	\$4,459	\$4,593	\$4,731	\$4,873	\$5,019	\$5,170	\$5,325	\$5,485 From Tab 2B, ro
46	Class 2 Expenses (4700 Overhead)		\$10,470	\$9,086	\$6,958	\$7,104	\$7,255	\$7,410	\$7,569	\$7,734	\$7,903	\$8,078 From Tab 2B, ro
47	Class 3 Expenses (4700 Overhead)		\$1,241	\$1,278	\$1,317	\$1,356	\$1,397	\$1,439	\$1,482	\$1,526	\$1,572	\$1,619 From Tab 2B, ro
48	Class 4 Expenses (4700 Overhead)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 From Tab 2B, ro
49	Total 4700 Shared Costs		\$15,879	\$14,694	\$12,734	\$13,053	\$13,382	\$13,721	\$14,070	\$14,430	\$14,800	\$15,182
50												
51	O&M Costs											
52	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	520310 Communications	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	520330 Data Communication Service	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	520690 Household / Safety	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	520900 Maint. - Equipment	b	\$200	\$206	\$212	\$219	\$225	\$232	\$239	\$246	\$253	\$261
59	520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	521000 Maint. - Building	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	521121 Other Maint. - Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	521410 Office Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	521470 Software Lic/ purchases	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	521472 Lic >500	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	521475 Software Maint	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	521480 Computer equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	521485 Electrical Service ISF	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	521520 Professional Services	b	\$201	\$207	\$213	\$220	\$226	\$233	\$240	\$247	\$255	\$262
72	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7b - Z5 Gold Creek - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
73	521700 Rents & Leases Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	521900 Small Tools	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	522090 Special Dept. Expense	b	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957	
78	522290 UPS/Fed-Ex	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	522400 Utilities	g	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Total O&M Costs		\$1,901	\$1,958	\$2,017	\$2,077	\$2,140	\$2,204	\$2,270	\$2,338	\$2,408	\$2,480	
85													
86	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	No debt service
87													
88	Non-Operating Revenue		(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	(\$80)	
89	Total Revenue Requirement		\$17,700	\$16,572	\$14,671	\$15,051	\$15,442	\$15,845	\$16,260	\$16,688	\$17,128	\$17,582	
90													
91	Revenues w/ Rate Increases												
92	Revenues with Proposed O&M Rate Increases		\$10,340	\$12,408	\$14,890	\$17,868	\$21,441	\$25,729	\$25,729	\$25,729	\$25,729	\$25,729	From row 15
93	(less) Revenue at Current Annual O&M Rates		(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	(\$10,340)	From Tab 3A
94	Revenue from O&M Rate Increases		\$0	\$2,068	\$4,550	\$7,528	\$11,101	\$15,389	\$15,389	\$15,389	\$15,389	\$15,389	To row 102
95	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From row 16
96	(less) Revenue at Current Annual Capital Rates		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	To row 103
98													
99	Revenue at Current Annual Service Rates (O&M)		\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	\$10,340	From Tab 3A, Ac
100	Revenue at Current Annual Service Rates (Capital)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A, Ac
101	Revenue at Current Standby Rates		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	from Tab 3A
102	Revenue from O&M Rate Increases		\$0	\$2,068	\$4,550	\$7,528	\$11,101	\$15,389	\$15,389	\$15,389	\$15,389	\$15,389	From above
103	Revenue from Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
104	Total Rate Revenue		\$10,340	\$12,408	\$14,890	\$17,868	\$21,441	\$25,729	\$25,729	\$25,729	\$25,729	\$25,729	
105	Transfer to/from Reserves		(\$7,360)	(\$4,164)	\$219	\$2,817	\$5,999	\$9,884	\$9,469	\$9,041	\$8,601	\$8,147	
106													
107	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
108	Beginning Fund Balance		(\$1,801)	\$839	\$678	\$900	\$18	\$1,019	\$4,341	\$13,846	\$19,353	\$28,048	
109	Transfer to/from Operations		(\$7,360)	(\$4,164)	\$219	\$2,817	\$5,999	\$9,884	\$9,469	\$9,041	\$8,601	\$8,147	
110	Interfund Line of Credit - Received		\$10,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
111	Interfund LOC repayment - incl. 2% interest		\$0	\$0	\$0	(\$3,700)	(\$5,000)	(\$6,573)	\$0	\$0	\$0	\$0	
112	Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,601)	\$0	(\$18,967)	
113	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to
114	Fund Subtotal		\$839	\$675	\$897	\$17	\$1,017	\$4,330	\$13,810	\$19,287	\$27,954	\$17,229	
115	Estimated Interest Earned		\$0	\$3	\$3	\$2	\$2	\$11	\$36	\$66	\$95	\$91	
116	Ending Balance		(\$1,801)	\$839	\$678	\$900	\$18	\$1,019	\$4,341	\$13,846	\$19,353	\$28,048	\$17,319
117													
118	O&M Reserve Target		\$8,890	\$8,890	\$8,326	\$7,375	\$7,565	\$7,761	\$8,170	\$8,384	\$8,604	\$8,831	6 mos. O&M exp
119	Capital Reserve Target		\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	1-year average f
120	Total Target Balance		\$10,690	\$10,690	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763	\$9,970	\$10,184	\$10,404	\$10,631
121													
122	Fund Balance w/o Rate Increases												
123	Beginning Fund Balance		(\$1,801)	(\$9,161)	(\$15,393)	(\$19,724)	(\$24,435)	(\$29,537)	(\$35,042)	(\$40,962)	(\$50,911)	(\$57,699)	
124	Transfer to/from Operations		(\$7,360)	(\$6,232)	(\$4,331)	(\$4,711)	(\$5,102)	(\$5,505)	(\$5,920)	(\$6,348)	(\$6,788)	(\$7,242)	
125	Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,601)	\$0	(\$18,967)	
126	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
127	Fund Subtotal		(\$9,161)	(\$15,393)	(\$19,724)	(\$24,435)	(\$29,537)	(\$35,042)	(\$40,962)	(\$50,911)	(\$57,699)	(\$83,908)	
128	Estimated Interest Earned		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
129	Ending Balance		(\$1,801)	(\$9,161)	(\$15,393)	(\$19,724)	(\$24,435)	(\$29,537)	(\$35,042)	(\$40,962)	(\$50,911)	(\$57,699)	(\$83,908)

	A	B	C	D	E	F	G	H	I	J	K	L	M
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1 Nevada County Sanitation District
 2 Sewer Model
 3 Table 7c - Z7 Mountain Lake Estates - Rate Adjustment Analysis and Summary

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
6 Rate Increases	n/a	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
7 O&M Rate	\$565	\$565	\$593	\$623	\$654	\$687	\$721	\$757	\$795	\$835	\$877
8 Capital Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Total Rate	\$565	\$565	\$593	\$623	\$654	\$687	\$721	\$757	\$795	\$835	\$877
10 Standby Charges	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138
12 O&M EDUs		40	40	40	40	40	40	40	40	40	40 From Tab 3A
13 Capital EDUs		0	0	0	0	0	0	0	0	0	0 From Tab 3A
15 Revenues with Proposed O&M Rate Increases		\$22,600	\$23,730	\$24,917	\$26,162	\$27,470	\$28,844	\$30,286	\$31,800	\$33,390	\$35,060 Row 7*Row 12; To Below
16 Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Row 8*Row 13; to Below



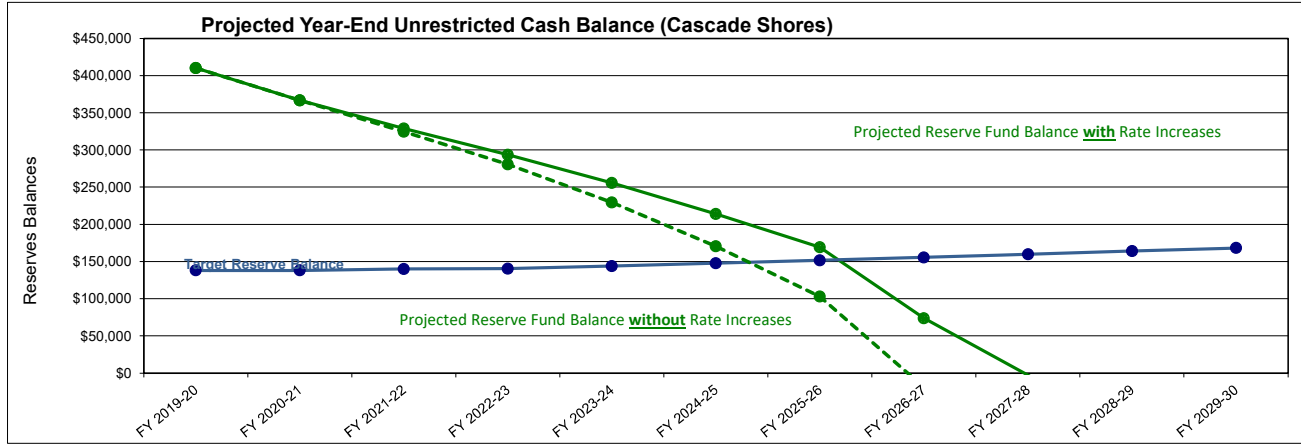
	Budgeted	Projected										Notes
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30		

44 4700 Shared Costs											
45 Class 1 Expenses (4700 Overhead)		\$13,997	\$14,540	\$14,976	\$15,426	\$15,888	\$16,365	\$16,856	\$17,362	\$17,882	\$18,419 From Tab 2B, row 14
46 Class 2 Expenses (4700 Overhead)		\$6,777	\$5,882	\$4,504	\$4,599	\$4,696	\$4,796	\$4,900	\$5,006	\$5,116	\$5,229 From Tab 2B, row 27
47 Class 3 Expenses (4700 Overhead)		\$4,168	\$4,293	\$4,422	\$4,555	\$4,691	\$4,832	\$4,977	\$5,126	\$5,280	\$5,439 From Tab 2B, row 40
48 Class 4 Expenses (4700 Overhead)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 From Tab 2B, row 53
49 Total 4700 Shared Costs		\$24,943	\$24,715	\$23,902	\$24,579	\$25,276	\$25,994	\$26,733	\$27,494	\$28,279	\$29,087

51 O&M Costs											
52 520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 520310 Communications	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 520330 Data Communication Service	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 520690 Household / Safety	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 520900 Maint. - Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 521000 Maint. - Building	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62 521121 Other Maint. - Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 521410 Office Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 521470 Software Lic/ purchases	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 521472 Lic >500	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 521475 Software Maint	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 521480 Computer equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7c - Z7 Mountain Lake Estates - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
70	521485 Electrical Service ISF	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	521520 Professional Services	b	\$223	\$230	\$237	\$244	\$251	\$259	\$266	\$274	\$282	\$291	
72	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	521700 Rents & Leases Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75	521900 Small Tools	b	\$150	\$155	\$159	\$164	\$169	\$174	\$179	\$184	\$190	\$196	
76	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	522090 Special Dept. Expense	b	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065	\$5,217	\$5,373	\$5,534	\$5,700	\$5,871	
78	522290 UPS/Fed-Ex	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	522400 Utilities	g	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
80	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
81	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
82	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
83	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	Total O&M Costs		\$4,873	\$5,019	\$5,170	\$5,325	\$5,485	\$5,649	\$5,819	\$5,993	\$6,173	\$6,358	
85													
86	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	No debt service
87													
88	Non-Operating Revenue		(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	(\$52)	
89	Total Revenue Requirement		\$29,764	\$29,682	\$29,020	\$29,852	\$30,708	\$31,591	\$32,499	\$33,436	\$34,400	\$35,393	
90													
91	Revenues w/ Rate Increases												
92	Revenues with Proposed O&M Rate Increases		\$22,600	\$23,730	\$24,917	\$26,162	\$27,470	\$28,844	\$30,286	\$31,800	\$33,390	\$35,060	From row 15
93	(less) Revenue at Current Annual O&M Rates		(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	(\$22,600)	From Tab 3A
94	Revenue from O&M Rate Increases		\$0	\$1,130	\$2,317	\$3,562	\$4,870	\$6,244	\$7,686	\$9,200	\$10,790	\$12,460	To row 102
95	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 8*Row 13; From row 16
96	(less) Revenue at Current Annual Capital Rates		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	To row 103
98													
99	Revenue at Current Annual Service Rates (O&M)		\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	\$22,600	From Tab 3A, Accounts for growth
100	Revenue at Current Annual Service Rates (Capital)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A, Accounts for growth
101	Revenue at Current Standby Rates		\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	from Tab 3A
102	Revenue from O&M Rate Increases		\$0	\$1,130	\$2,317	\$3,562	\$4,870	\$6,244	\$7,686	\$9,200	\$10,790	\$12,460	From above
103	Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	From above
104	Total Rate Revenue		\$23,428	\$24,559	\$25,747	\$26,993	\$28,302	\$29,677	\$31,120	\$32,635	\$34,226	\$35,897	
105	Transfer to/from Reserves		(\$6,336)	(\$5,123)	(\$3,274)	(\$2,858)	(\$2,406)	(\$1,914)	(\$1,379)	(\$800)	(\$173)	\$504	
106													
107	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
108	Beginning Fund Balance		\$44,062	\$37,889	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892	\$20,723	\$19,102	\$18,080	
109	Transfer to/from Operations		(\$6,336)	(\$5,123)	(\$3,274)	(\$2,858)	(\$2,406)	(\$1,914)	(\$1,379)	(\$800)	(\$173)	\$504	
110	Capital		\$0	\$0	\$0	\$0	\$0	\$0	(\$877)	(\$900)	(\$924)	(\$948)	
111	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to below
112	Fund Subtotal		\$37,726	\$32,766	\$29,634	\$26,900	\$24,608	\$22,797	\$20,636	\$19,023	\$18,005	\$17,636	
113	Estimated Interest Earned		\$164	\$141	\$125	\$113	\$103	\$95	\$87	\$79	\$74	\$71	
114	Ending Balance		\$44,062	\$37,889	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892	\$20,723	\$19,102	\$18,080	\$17,707
115													
116	O&M Reserve Target		\$14,908	\$14,908	\$14,867	\$14,536	\$14,952	\$15,380	\$16,276	\$16,744	\$17,226	\$17,722	6 mos. O&M exps; (Row 42 + Row 77) *50%
117	Capital Reserve Target		\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	1-year average PAYGo CIP; From Table 5
118	Total Target Balance		\$15,208	\$15,208	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121	\$16,576	\$17,044	\$17,526	\$18,022
119													
120	Fund Balance w/o Rate Increases												
121	Beginning Fund Balance		\$44,062	\$37,889	\$31,774	\$26,298	\$19,966	\$12,751	\$4,623	(\$5,325)	(\$16,233)	(\$28,128)	
122	Transfer to/from Operations		(\$6,336)	(\$6,254)	(\$5,592)	(\$6,424)	(\$7,280)	(\$8,163)	(\$9,071)	(\$10,008)	(\$10,972)	(\$11,965)	
123	Capital		\$0	\$0	\$0	\$0	\$0	\$0	(\$877)	(\$900)	(\$924)	(\$948)	
124	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
125	Fund Subtotal		\$37,726	\$31,635	\$26,182	\$19,874	\$12,686	\$4,589	(\$5,325)	(\$16,233)	(\$28,128)	(\$41,041)	
126	Estimated Interest Earned		\$164	\$139	\$116	\$92	\$65	\$35	\$0	\$0	\$0	\$0	
127	Ending Balance		\$44,062	\$37,889	\$31,774	\$26,298	\$19,966	\$12,751	\$4,623	(\$5,325)	(\$16,233)	(\$28,128)	(\$41,041)

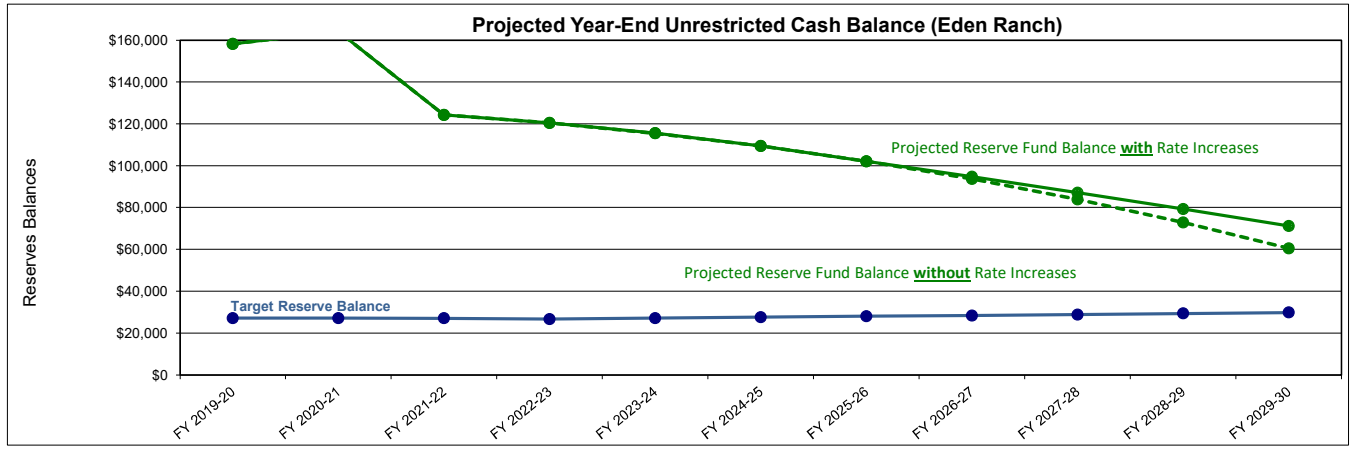
	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7d - Z8 Cascade Shores - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
6	Rate Increases	n/a	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
7	O&M Rate	\$2,231	\$2,231	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463	\$2,512	\$2,563	\$2,614	\$2,666	
8	Capital Rate	\$214	\$214	\$218	\$223	\$227	\$232	\$236	\$241	\$246	\$251	\$256	
9	Total Rate	\$2,445	\$2,445	\$2,494	\$2,544	\$2,595	\$2,647	\$2,699	\$2,753	\$2,809	\$2,865	\$2,922	
10	Standby Charges	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	
11													
12	O&M EDUs		87	87	87	87	87	87	87	87	87	87	From Tab 3A
13	Capital EDUs		87	87	87	87	87	87	87	87	87	87	From Tab 3A
14													
15	Revenues with Proposed O&M Rate Increases		\$194,097	\$197,979	\$201,939	\$205,977	\$210,097	\$214,299	\$218,585	\$222,956	\$227,416	\$231,964	Row 7*Row 12; To Below
16	Revenues with Proposed Capital Rate Increases		\$18,618	\$18,990	\$19,370	\$19,758	\$20,153	\$20,556	\$20,967	\$21,386	\$21,814	\$22,250	Row 8*Row 13; to Below
17													



		Budgeted	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Projected	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes	
44	4700 Shared Costs												
45	Class 1 Expenses (4700 Overhead)		\$111,227	\$115,540	\$119,006	\$122,577	\$126,254	\$130,042	\$133,943	\$137,961	\$142,100	\$146,363	From Tab 2B, row 10
46	Class 2 Expenses (4700 Overhead)		\$28,575	\$24,799	\$18,990	\$19,389	\$19,800	\$20,223	\$20,659	\$21,108	\$21,571	\$22,047	From Tab 2B, row 23
47	Class 3 Expenses (4700 Overhead)		\$33,122	\$34,116	\$35,139	\$36,194	\$37,279	\$38,398	\$39,550	\$40,736	\$41,958	\$43,217	From Tab 2B, row 36
48	Class 4 Expenses (4700 Overhead)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 2B, row 49
49	Total 4700 Shared Costs		\$172,925	\$174,455	\$173,136	\$178,159	\$183,333	\$188,662	\$194,152	\$199,805	\$205,629	\$211,627	
50													
51	O&M Costs												
52	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
53	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54	520310 Communications	b	\$1,653	\$1,703	\$1,754	\$1,806	\$1,860	\$1,916	\$1,974	\$2,033	\$2,094	\$2,157	
55	520330 Data Communication Service	b	\$310	\$319	\$329	\$339	\$349	\$359	\$370	\$381	\$393	\$404	
56	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57	520690 Household / Safety	b	\$2,531	\$2,607	\$2,685	\$2,766	\$2,849	\$2,934	\$3,022	\$3,113	\$3,206	\$3,302	
58	520900 Maint. - Equipment	b	\$9,000	\$9,270	\$9,548	\$9,835	\$10,130	\$10,433	\$10,746	\$11,069	\$11,401	\$11,743	
59	520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60	521000 Maint. - Building	b	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652	
61	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
62	521121 Other Maint. - Infrastructure	b	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$6,334	\$6,524	
63	521410 Office Expense	b	\$226	\$233	\$240	\$247	\$254	\$262	\$270	\$278	\$286	\$295	
64	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65	521470 Software Lic/ purchases	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66	521472 Lic >500	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
68	521475 Software Maint	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
69	521480 Computer equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7d - Z8 Cascade Shores - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
70	521485 Electrical Service ISF	b	\$38,365	\$39,516	\$40,701	\$41,922	\$43,180	\$44,476	\$45,810	\$47,184	\$48,600	\$50,058	
71	521520 Professional Services	b	\$1,502	\$1,547	\$1,593	\$1,641	\$1,691	\$1,741	\$1,793	\$1,847	\$1,903	\$1,960	
72	521600 Publications & Legal	b	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652	
73	521700 Rents & Leases Equipment	b	\$1,167	\$1,202	\$1,238	\$1,275	\$1,313	\$1,353	\$1,393	\$1,435	\$1,478	\$1,523	
74	521800 Rents & Leases Bldg/Impr.	b	\$625	\$644	\$663	\$683	\$703	\$725	\$746	\$769	\$792	\$815	
75	521900 Small Tools	b	\$500	\$515	\$530	\$546	\$563	\$580	\$597	\$615	\$633	\$652	
76	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	522090 Special Dept. Expense	b	\$6,315	\$6,504	\$6,700	\$6,901	\$7,108	\$7,321	\$7,540	\$7,767	\$8,000	\$8,240	
78	522290 UPS/Fed-Ex	b	\$100	\$103	\$106	\$109	\$113	\$116	\$119	\$123	\$127	\$130	
79	522400 Utilities	g	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914	
80	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
81	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
82	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
83	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	Total O&M Costs		\$71,294	\$73,433	\$75,636	\$77,905	\$80,242	\$82,649	\$85,129	\$87,683	\$90,313	\$93,022	
85													
86	Debt Service		\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$0	From Tab 6
87													
88	Non-Operating Revenue		(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	(\$220)	
89	Total Revenue Requirement		\$260,957	\$264,626	\$265,510	\$272,802	\$280,313	\$288,050	\$296,018	\$304,226	\$312,680	\$304,429	
90													
91	Revenues w/ Rate Increases												
92	Revenues with Proposed O&M Rate Increases		\$194,097	\$197,979	\$201,939	\$205,977	\$210,097	\$214,299	\$218,585	\$222,956	\$227,416	\$231,964	From row 15
93	(less) Revenue at Current Annual O&M Rates		(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	(\$194,097)	From Tab 3A
94	Revenue from O&M Rate Increases		\$0	\$3,882	\$7,842	\$11,880	\$16,000	\$20,202	\$24,488	\$28,859	\$33,319	\$37,867	From row 102
95	Revenues with Proposed Capital Rate Increases		\$18,618	\$18,990	\$19,370	\$19,758	\$20,153	\$20,556	\$20,967	\$21,386	\$21,814	\$22,250	From row 16
96	(less) Revenue at Current Annual Capital Rates		(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	(\$18,618)	From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$372	\$752	\$1,140	\$1,535	\$1,938	\$2,349	\$2,768	\$3,196	\$3,632	From row 103
98													
99	Revenue at Current Annual Service Rates (O&M)		\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	\$194,097	From Tab 3A, Accounts for growth
100	Revenue at Current Annual Service Rates (Capital)		\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	\$18,618	From Tab 3A, Accounts for growth
101	Revenue at Current Standby Rates		\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	From Tab 3A
102	Revenue from O&M Rate Increases		\$0	\$3,882	\$7,842	\$11,880	\$16,000	\$20,202	\$24,488	\$28,859	\$33,319	\$37,867	From above
103	Revenue from Capital Rate Increases		\$0	\$372	\$752	\$1,140	\$1,535	\$1,938	\$2,349	\$2,768	\$3,196	\$3,632	From above
104	Total Rate Revenue		\$225,945	\$230,199	\$234,539	\$238,965	\$243,480	\$248,085	\$252,782	\$257,573	\$262,460	\$267,444	
105	Transfer to/from Reserves		(\$35,012)	(\$34,427)	(\$30,971)	(\$33,837)	(\$36,834)	(\$39,965)	(\$43,237)	(\$46,653)	(\$50,221)	(\$36,985)	
106													
107	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
108	Beginning Fund Balance		\$410,305	\$366,844	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187	\$73,816	(\$2,701)	(\$89,879)	
109	Transfer to/from Operations		(\$35,012)	(\$34,427)	(\$30,971)	(\$33,837)	(\$36,834)	(\$39,965)	(\$43,237)	(\$46,653)	(\$50,221)	(\$36,985)	
110	Capital		(\$10,000)	(\$5,132)	(\$5,268)	(\$5,407)	(\$5,550)	(\$5,696)	(\$5,849)	(\$6,005)	(\$6,167)	(\$6,333)	
111	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to below
112	Fund Subtotal		\$365,293	\$327,285	\$292,435	\$254,433	\$213,146	\$168,422	\$73,331	(\$2,843)	(\$89,879)	(\$158,475)	
113	Estimated Interest Earned		\$1,551	\$1,388	\$1,242	\$1,096	\$937	\$765	\$485	\$142	\$0	\$0	
114	Ending Balance		\$410,305	\$366,844	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187	\$73,816	(\$2,701)	(\$89,879)	(\$158,475)
115													
116	O&M Reserve Target		\$122,109	\$122,109	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656	\$139,640	\$143,744	\$147,971	6 mos. O&M exps; (Row 42 + Row 77) *509
117	Capital Reserve Target		\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	1-year average PAYGO CIP; From Table 5
118	Total Target Balance		\$138,109	\$138,109	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656	\$155,640	\$159,744	\$163,971	
119													
120	Fund Balance w/o Rate Increases												
121	Beginning Fund Balance		\$410,305	\$366,844	\$324,411	\$280,786	\$229,541	\$170,422	\$103,167	(\$19,359)	(\$127,645)	(\$251,337)	
122	Transfer to/from Operations		(\$35,012)	(\$38,681)	(\$39,565)	(\$46,857)	(\$54,368)	(\$62,105)	(\$70,073)	(\$78,281)	(\$86,735)	(\$78,484)	
123	Capital		(\$10,000)	(\$5,132)	(\$5,268)	(\$5,407)	(\$5,550)	(\$5,696)	(\$5,849)	(\$6,005)	(\$6,167)	(\$6,333)	
124	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
125	Fund Subtotal		\$365,293	\$323,031	\$279,578	\$228,523	\$169,623	\$102,620	(\$19,526)	(\$127,645)	(\$251,337)	(\$361,433)	
126	Estimated Interest Earned		\$1,551	\$1,380	\$1,208	\$1,019	\$798	\$546	\$167	\$0	\$0	\$0	
127	Ending Balance		\$410,305	\$366,844	\$324,411	\$280,786	\$229,541	\$170,422	\$103,167	(\$19,359)	(\$127,645)	(\$251,337)	(\$361,433)

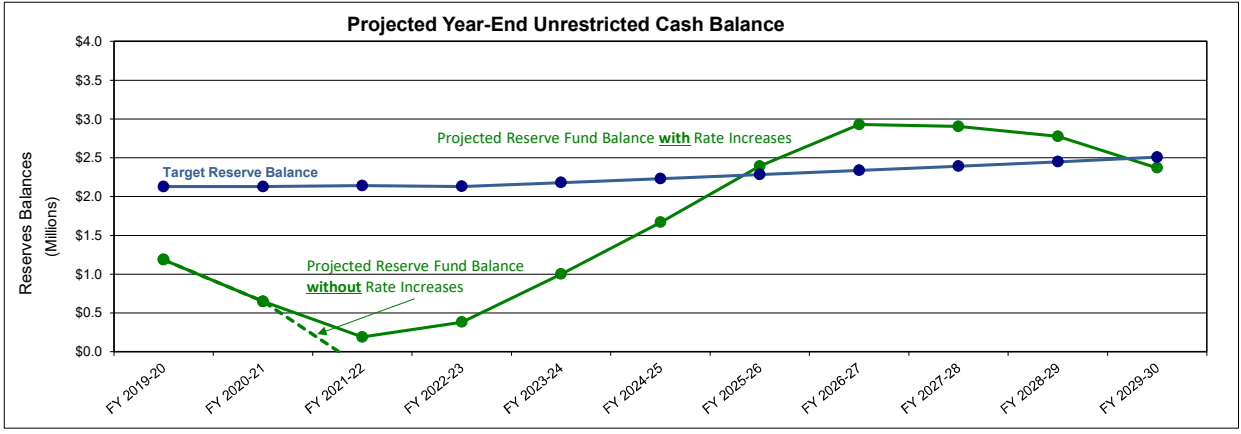
	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7e - Z9 Eden Ranch - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
6	Rate Increases	n/a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	
7	O&M Rate	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,182	\$1,218	\$1,254	\$1,292	
8	Capital Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Total Rate	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148	\$1,182	\$1,218	\$1,254	\$1,292	
10	Standby Charges	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	
11													
12	O&M EDUs		30	30	30	30	30	30	30	30	30	30	30 From Tab 3A
13	Capital EDUs		0	0	0	0	0	0	0	0	0	0	0 From Tab 3A
14													
15	Revenues with Proposed O&M Rate Increases		\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$35,473	\$36,537	\$37,634	\$38,763	Row 7*Row 12; To Below
16	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 8*Row 13; to Below



		Budgeted	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
44	4700 Shared Costs											
45	Class 1 Expenses (4700 Overhead)		\$12,531	\$13,017	\$13,407	\$13,809	\$14,224	\$14,650	\$15,090	\$15,543	\$16,009	\$16,489 From Tab 2B, row 15
46	Class 2 Expenses (4700 Overhead)		\$6,748	\$5,856	\$4,484	\$4,578	\$4,675	\$4,775	\$4,878	\$4,984	\$5,093	\$5,206 From Tab 2B, row 28
47	Class 3 Expenses (4700 Overhead)		\$3,732	\$3,843	\$3,959	\$4,078	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727	\$4,869 From Tab 2B, row 41
48	Class 4 Expenses (4700 Overhead)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 From Tab 2B, row 54
49	Total 4700 Shared Costs		\$23,010	\$22,716	\$21,850	\$22,465	\$23,099	\$23,752	\$24,424	\$25,116	\$25,829	\$26,564
50												
51	O&M Costs											
52	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	520310 Communications	b	\$400	\$412	\$424	\$437	\$450	\$464	\$478	\$492	\$507	\$522
55	520330 Data Communication Service	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	520690 Household / Safety	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	520900 Maint. - Equipment	b	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377	\$3,478	\$3,582	\$3,690	\$3,800	\$3,914
59	520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	521000 Maint. - Building	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	521121 Other Maint. - Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	521410 Office Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	521470 Software Lic/ purchases	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	521472 Lic >500	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	521475 Software Maint	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	521480 Computer equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7e - Z9 Eden Ranch - Rate Adjustment Analysis and Summary												
4													
5		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
70	521485 Electrical Service ISF	b	\$459	\$473	\$487	\$502	\$517	\$532	\$548	\$565	\$581	\$599	
71	521520 Professional Services	b	\$716	\$737	\$760	\$782	\$806	\$830	\$855	\$881	\$907	\$934	
72	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	521700 Rents & Leases Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75	521900 Small Tools	b	\$100	\$103	\$106	\$109	\$113	\$116	\$119	\$123	\$127	\$130	
76	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	522090 Special Dept. Expense	b	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957	
78	522290 UPS/Fed-Ex	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	522400 Utilities	g	\$50	\$52	\$53	\$55	\$56	\$58	\$60	\$61	\$63	\$65	
80	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
81	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
82	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
83	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	Total O&M Costs		\$6,225	\$6,412	\$6,604	\$6,802	\$7,006	\$7,216	\$7,433	\$7,656	\$7,886	\$8,122	
85													
86	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
87													
88	Non-Operating Revenue		(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	(\$60)	
89	Total Revenue Requirement		\$29,175	\$29,068	\$28,394	\$29,208	\$30,045	\$30,908	\$31,797	\$32,712	\$33,655	\$34,626	
90													
91	Revenues w/ Rate Increases												
92	Revenues with Proposed O&M Rate Increases		\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$35,473	\$36,537	\$37,634	\$38,763	From row 15
93	(less) Revenue at Current Annual O&M Rates		(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	(\$34,440)	From Tab 3A
94	Revenue from O&M Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$1,033	\$2,097	\$3,194	\$4,323	To row 102
95	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From row 16
96	(less) Revenue at Current Annual Capital Rates		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	To row 103
98													
99	Revenue at Current Annual Service Rates (O&M)		\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	\$34,440	From Tab 3A, Accounts for growth
100	Revenue at Current Annual Service Rates (Capital)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A, Accounts for growth
101	Revenue at Current Standby Rates		\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	from Tab 3A
102	Revenue from O&M Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$1,033	\$2,097	\$3,194	\$4,323	From above
103	Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	From above
104	Total Rate Revenue		\$34,620	\$34,621	\$34,622	\$34,623	\$34,624	\$34,625	\$35,659	\$36,724	\$37,822	\$38,952	
105	Transfer to/from Reserves		\$5,445	\$5,553	\$6,228	\$5,415	\$4,579	\$3,717	\$3,862	\$4,012	\$4,166	\$4,325	
106													
107	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
108	Beginning Fund Balance		\$158,202	\$164,290	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160	\$94,722	\$87,095	\$79,274	
109	Transfer to/from Operations		\$5,445	\$5,553	\$6,228	\$5,415	\$4,579	\$3,717	\$3,862	\$4,012	\$4,166	\$4,325	
110	Capital		\$0	(\$46,189)	(\$10,535)	(\$10,814)	(\$11,099)	(\$11,392)	(\$11,693)	(\$12,002)	(\$12,319)	(\$12,644)	
111	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to below
112	Fund Subtotal		\$163,647	\$123,655	\$119,923	\$115,014	\$108,964	\$101,738	\$94,329	\$86,732	\$78,942	\$70,955	
113	Estimated Interest Earned		\$644	\$576	\$488	\$471	\$449	\$422	\$393	\$363	\$332	\$300	
114	Ending Balance		\$158,202	\$164,290	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160	\$94,722	\$87,095	\$79,274	\$71,256
115													
116	O&M Reserve Target		\$14,617	\$14,617	\$14,564	\$14,227	\$14,634	\$15,053	\$15,484	\$15,928	\$16,386	\$16,858	6 mos. O&M exps; (Row 42 + Row 77) *50%
117	Capital Reserve Target		\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	1-year average PAYGo CIP; From Table 5
118	Total Target Balance		\$27,117	\$27,117	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984	\$28,428	\$28,886	\$29,358	\$29,843
119													
120	Fund Balance w/o Rate Increases												
121	Beginning Fund Balance		\$158,202	\$164,290	\$124,230	\$120,409	\$115,478	\$109,403	\$102,145	\$93,665	\$83,926	\$72,885	
122	Transfer to/from Operations		\$5,445	\$5,552	\$6,226	\$5,412	\$4,575	\$3,712	\$2,823	\$1,908	\$965	(\$6)	
123	Capital		\$0	(\$46,189)	(\$10,535)	(\$10,814)	(\$11,099)	(\$11,392)	(\$11,693)	(\$12,002)	(\$12,319)	(\$12,644)	
124	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
125	Fund Subtotal		\$163,647	\$123,654	\$119,920	\$115,008	\$108,954	\$101,722	\$93,275	\$83,571	\$72,572	\$60,234	
126	Estimated Interest Earned		\$644	\$576	\$488	\$471	\$449	\$422	\$391	\$354	\$313	\$266	
127	Ending Balance		\$158,202	\$164,290	\$124,230	\$120,409	\$115,478	\$109,403	\$102,145	\$93,665	\$83,926	\$72,885	\$60,500

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7f - Combined Zone #1 - Lake Wildwood (Z1), Penn Valley (Z6), Valley Oak Court (Z12) - Rate Adjustment Analysis and Summary												
4													
5													
6													
7		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
8	Service Charge Rate Increases	n/a	0.0%	varies	varies	varies	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	
9	Lake Wildwood O&M Rate	\$712	\$712	\$830	\$966	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195	To calculation in row 3
10	Lake Wildwood Capital Rate	\$283	\$283	\$282	\$282	\$273	\$281	\$290	\$290	\$290	\$290	\$290	
11	Lake Wildwood Combined Total	\$995	\$995	\$1,112	\$1,248	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$1,484	
12	Lake Wildwood % Change	0%	0%	12%	12%	12%	3%	3%	0%	0%	0%	0%	
13	Penn Valley O&M Rate	\$880	\$880	\$955	\$1,037	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195	To calculation in row 35
14	Penn Valley Capital Rate	\$115	\$115	\$155	\$207	\$273	\$281	\$290	\$290	\$290	\$290	\$290	
15	Penn Valley Combined Total	\$995	\$995	\$1,110	\$1,244	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$1,484	
16	Penn Valley % Change	0%	0%	12%	12%	12%	3%	3%	0%	0%	0%	0%	
17	Valley Oak Court O&M Rate	\$2,000	\$2,000	\$830	\$966	\$1,126	\$1,160	\$1,195	\$1,195	\$1,195	\$1,195	\$1,195	To calculation in row 37
18	Valley Oak Court Capital Rate	\$0	\$0	\$91	\$182	\$273	\$281	\$290	\$290	\$290	\$290	\$290	
19	Valley Oak Court Combined Total	\$2,000	\$2,000	\$921	\$1,148	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$1,484	
20	Valley Oak Court % Change	0%	0%	-54%	25%	22%	3%	3%	0%	0%	0%	0%	
21	Standby Charges												
22	Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	
23	Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	
24	Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25													
26	Lake Wildwood O&M EDUs		2877.0	2882.0	2887.0	2892.0	2897.0	2902.0	2907.0	2912.0	2917.0	2922.0	From Tab 3A
27	Lake Wildwood Capital EDUs		2931.0	2931.0	2931.0	2931.0	2931.0	2931.0	2931.0	2931.0	2931.0	2931.0	From Tab 3A
28	Penn Valley O&M EDUs		509.4	539.4	540.4	542.4	543.4	545.4	546.4	548.4	549.4	551.4	From Tab 3A
29	Penn Valley Capital EDUs		523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	523.0	From Tab 3A
30	Valley Oak Court O&M EDUs		6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	From Tab 3A
31	Valley Oak Court Capital EDUs		0.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	From Tab 3A
32													
33	LWW - Rev's with Prop. O&M Rate Increases	\$2,048,424	\$2,390,709	\$2,790,181	\$3,256,392	\$3,359,883	\$3,466,652	\$3,472,625	\$3,478,598	\$3,484,571	\$3,490,543	\$3,496,516	Row 9*Row 26; To below
34	LWW - Rev's with Prop. Capital Rate Increases	\$829,473	\$826,542	\$826,542	\$826,542	\$800,163	\$824,168	\$848,893	\$848,893	\$848,893	\$848,893	\$848,893	Row 10*Row 27; To below
35	PV - Rev's with Prop. O&M Rate Increases	\$448,272	\$515,322	\$560,491	\$610,742	\$630,224	\$651,520	\$652,715	\$655,104	\$656,299	\$658,688	\$661,077	Row 13*Row 28; To below
36	PV - Rev's with Prop. Capital Rate Increases	\$60,145	\$81,065	\$108,261	\$142,779	\$147,062	\$151,474	\$151,474	\$151,474	\$151,474	\$151,474	\$151,474	Row 14*Row 29; To below
37	VOC - Rev's with Prop. O&M Rate Increases	\$12,000	\$4,977	\$5,799	\$6,756	\$6,959	\$7,167	\$7,167	\$7,167	\$7,167	\$7,167	\$7,167	Row 17*Row 30; To below
38	VOC - Rev's with Prop. Capital Rate Increases	\$0	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	Row 18*Row 31; To below
39													
40													
41													
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62													
63		Budgeted	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
64													
65													
66	4700 Shared Costs												
67	Class 1 Expenses		\$1,448,483	\$1,504,651	\$1,549,791	\$1,596,285	\$1,644,173	\$1,693,498	\$1,744,303	\$1,796,633	\$1,850,531	\$1,906,047	From Tab 2C, row 8
68	Class 2 Expenses (reduced)		\$530,761	\$460,618	\$352,721	\$360,131	\$367,764	\$375,625	\$383,722	\$392,062	\$400,653	\$409,501	From Tab 2C, row 19
69	Class 3 Expenses (reduced)		\$261,861	\$269,717	\$277,808	\$286,143	\$294,727	\$303,569	\$312,676	\$322,056	\$331,718	\$341,669	Tab 2C, row 30 - less row 49
70	Total A-87 Costs combined but not reduced		\$163,020	\$167,910	\$172,947	\$178,136	\$183,480	\$188,984	\$194,654	\$200,493	\$206,508	\$212,703	Tab 2A, row 62 * Alloc from Tab 2B, rows 34, 39, 43
71	Class 4 Expenses (reduced)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 2C, row 41
72	Total 4700 Shared Costs		\$2,404,124	\$2,402,896	\$2,353,268	\$2,420,694	\$2,490,144	\$2,561,676	\$2,635,355	\$2,711,244	\$2,789,410	\$2,869,921	



	A	B	C	D	E	F	G	H	I	J	K	L	M
63			Budgeted					Projected					
64			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
73	O&M Costs												Assumed reduction in expenses due to consolidation
74	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	520310 Communications	b	\$7,490	\$7,715	\$7,946	\$8,184	\$8,430	\$8,683	\$8,943	\$9,212	\$9,488	\$9,773	
77	520330 Data Communication Service	b	\$2,499	\$2,574	\$2,651	\$2,731	\$2,813	\$2,897	\$2,984	\$3,074	\$3,166	\$3,261	
78	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	520690 Household / Safety	b	\$8,426	\$8,679	\$8,939	\$9,207	\$9,484	\$9,768	\$10,061	\$10,363	\$10,674	\$10,994	
80	520900 Maint. - Equipment	b	\$125,400	\$129,162	\$133,037	\$137,028	\$141,139	\$145,373	\$149,734	\$154,226	\$158,853	\$163,619	
81	520910 Fuel	b	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
82	521000 Maint. - Building	b	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
83	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	521121 Other Maint. - Infrastructure	b	\$44,000	\$45,320	\$46,680	\$48,080	\$49,522	\$51,008	\$52,538	\$54,114	\$55,738	\$57,410	
85	521410 Office Expense	b	\$121	\$125	\$128	\$132	\$136	\$140	\$144	\$149	\$153	\$158	
86	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
87	521470 Software Lic/ purchases	b	\$3,526	\$3,631	\$3,740	\$3,852	\$3,968	\$4,087	\$4,210	\$4,336	\$4,466	\$4,600	
88	521472 Lic >500	b	\$2,354	\$2,425	\$2,497	\$2,572	\$2,649	\$2,729	\$2,811	\$2,895	\$2,982	\$3,071	
89	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90	521475 Software Maint	b	\$12,392	\$12,763	\$13,146	\$13,541	\$13,947	\$14,365	\$14,796	\$15,240	\$15,697	\$16,168	
91	521480 Computer equipment	b	\$10,809	\$11,133	\$11,467	\$11,811	\$12,165	\$12,530	\$12,906	\$13,293	\$13,692	\$14,103	
92	521485 Electrical Service ISF	b	\$447,664	\$461,094	\$474,926	\$489,174	\$503,849	\$518,965	\$534,534	\$550,570	\$567,087	\$584,100	
93	521520 Professional Services	b	\$63,635	\$65,544	\$67,510	\$69,536	\$71,622	\$73,770	\$75,984	\$78,263	\$80,611	\$83,029	
94	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
95	521700 Rents & Leases Equipment	b	\$16,500	\$16,995	\$17,505	\$18,030	\$18,571	\$19,128	\$19,702	\$20,293	\$20,902	\$21,529	
96	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
97	521900 Small Tools	b	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
98	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99	522090 Special Dept. Expense	b	\$82,555	\$85,032	\$87,583	\$90,210	\$92,916	\$95,704	\$98,575	\$101,532	\$104,578	\$107,716	
100	522290 UPS/Fed-Ex	b	\$275	\$283	\$292	\$300	\$310	\$319	\$328	\$338	\$348	\$359	
101	522400 Utilities	g	\$4,694	\$4,835	\$4,980	\$5,129	\$5,283	\$5,441	\$5,605	\$5,773	\$5,946	\$6,124	
102	540420 Computer Equip	b	\$10,259	\$10,566	\$10,883	\$11,210	\$11,546	\$11,893	\$12,249	\$12,617	\$12,995	\$13,385	
103	540425 Cap Software	b	\$109,951	\$113,249	\$116,646	\$120,146	\$123,750	\$127,463	\$131,287	\$135,225	\$139,282	\$143,460	
104	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
105	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
106	Total O&M Costs		\$969,047	\$998,119	\$1,028,062	\$1,058,904	\$1,090,671	\$1,123,391	\$1,157,093	\$1,191,806	\$1,227,560	\$1,264,387	
107	Debt Service		\$834,170	\$832,066	\$829,962	\$827,859	\$825,755	\$823,651	\$792,136	\$762,198	\$0	\$0	From Tab 6
108	Non-Operating Revenue		(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	(\$4,072)	District assumption, Tab Z1 * 1.1
109	Total Revenue Requirement		\$4,203,269	\$4,229,009	\$4,207,220	\$4,303,385	\$4,402,497	\$4,504,647	\$4,580,512	\$4,661,176	\$4,012,898	\$4,130,236	
110	Annual Change			0.6%	-0.5%	2.3%	2.3%	2.3%	1.7%	1.8%	-13.9%	2.9%	
111	Revenue from Capital Charges		\$889,618	\$908,153	\$935,895	\$944,580	\$972,917	\$1,002,105	\$1,002,105	\$1,002,105	\$1,002,105	\$1,002,105	From rows 34, 36, 38
112			3,454	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	Capital EDUs from Rows 27, 29, 31
113			\$258	\$262	\$270	\$273	\$281	\$290	\$290	\$290	\$290	\$290	
114	Total Revenue Requirement		\$4,203,269	\$4,229,009	\$4,207,220	\$4,303,385	\$4,402,497	\$4,504,647	\$4,580,512	\$4,661,176	\$4,012,898	\$4,130,236	
115	(Less) Revenue from Capital Charges		(\$889,618)	(\$908,153)	(\$935,895)	(\$944,580)	(\$972,917)	(\$1,002,105)	(\$1,002,105)	(\$1,002,105)	(\$1,002,105)	(\$1,002,105)	
116	(Less) Revenue from Standby Charges		(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	(\$263,095)	
117	Net O&M Revenue Requirement		\$3,050,556	\$3,057,761	\$3,008,230	\$3,095,710	\$3,166,485	\$3,239,447	\$3,315,312	\$3,395,976	\$2,747,698	\$2,865,036	
118			3,392	3,427	3,433	3,440	3,446	3,453	3,459	3,466	3,472	3,479	From rows 26, 28, 30
119	O&M Rate		\$899	\$892	\$876	\$900	\$919	\$938	\$958	\$980	\$791	\$823	Rate if equally divided, use if not using rate transition period
120	Lake Wildwood Revenues w/ Rate Increases												
121	Revenues with Proposed O&M Rate Increases		\$2,048,424	\$2,390,709	\$2,790,181	\$3,256,392	\$3,359,883	\$3,466,652	\$3,472,625	\$3,478,598	\$3,484,571	\$3,490,543	From row 33
122	(less) Revenue at Current Annual O&M Rates		(\$2,048,424)	(\$2,051,984)	(\$2,055,544)	(\$2,059,104)	(\$2,062,664)	(\$2,066,224)	(\$2,069,784)	(\$2,073,344)	(\$2,076,904)	(\$2,080,464)	From Tab 3A
123	Revenue from O&M Rate Increases		\$0	\$338,725	\$734,637	\$1,197,288	\$1,297,219	\$1,400,428	\$1,402,841	\$1,405,254	\$1,407,667	\$1,410,079	To row 150 sum
124	Revenues with Proposed Capital Rate Increases		\$829,473	\$826,542	\$826,542	\$800,163	\$824,168	\$848,893	\$848,893	\$848,893	\$848,893	\$848,893	From row 34
125	(less) Revenue at Current Annual Capital Rates		(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	(\$829,473)	From Tab 3A
126	Revenue from Capital Rate Increases		\$0	(\$2,931)	(\$2,931)	(\$29,310)	(\$5,305)	\$19,420	\$19,420	\$19,420	\$19,420	\$19,420	To row 151 sum
127	Penn Valley Revenues w/ Rate Increases												
128	Revenues with Proposed O&M Rate Increases		\$448,272	\$515,322	\$560,491	\$610,742	\$630,224	\$651,520	\$652,715	\$655,104	\$656,299	\$658,688	From row 35
129	(less) Revenue at Current Annual O&M Rates		(\$448,272)	(\$474,672)	(\$475,552)	(\$477,312)	(\$478,192)	(\$479,952)	(\$480,832)	(\$482,592)	(\$483,472)	(\$485,232)	From Tab 3A
130	Revenue from O&M Rate Increases		\$0	\$40,650	\$84,939	\$133,430	\$152,032	\$171,568	\$173,883	\$172,512	\$172,827	\$173,456	To row 150 sum
131	Revenues with Proposed Capital Rate Increases		\$60,145	\$81,065	\$108,261	\$142,779	\$147,062	\$151,474	\$151,474	\$151,474	\$151,474	\$151,474	From row 36
132	(less) Revenue at Current Annual Capital Rates		(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	From Tab 3A
133	Revenue from Capital Rate Increases		\$0	\$20,920	\$48,116	\$82,634	\$86,917	\$91,329	\$91,329	\$91,329	\$91,329	\$91,329	To row 151 sum
134	Valley Oak Court Revenues w/ Rate Increases												
135	Revenues with Proposed O&M Rate Increases		\$12,000	\$4,977	\$5,799	\$6,756	\$6,959	\$7,167	\$7,167	\$7,167	\$7,167	\$7,167	From row 37
136	(less) Revenue at Current Annual O&M Rates		(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	From Tab 3A
137	Revenue from O&M Rate Increases		\$0	(\$7,023)	(\$6,201)	(\$5,244)	(\$5,041)	(\$4,833)	(\$4,833)	(\$4,833)	(\$4,833)	(\$4,833)	To row 150 sum

	A	B	C	D	E	F	G	H	I	J	K	L	M
63													
64			Budgeted					Projected					
			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
143	Revenues with Proposed Capital Rate Increases	\$0	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	From row 38
144	(less) Revenue at Current Annual Capital Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A
145	Revenue from Capital Rate Increases	\$0	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	To row 151 sum
146													
147	Revenue at Current Annual Service Rates (O&M)	\$2,508,696	\$2,538,656	\$2,543,096	\$2,548,416	\$2,552,856	\$2,558,176	\$2,562,616	\$2,567,936	\$2,572,376	\$2,577,696	\$2,577,696	From Tab 3A, accounts for growth and zones 1, 6, and 12
148	Revenue at Current Annual Service Rates (Capital)	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	\$889,618	From Tab 3A, accounts for growth and zones 1, 6, and 12
149	Revenue at Current Standby Rates	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	\$263,095	From Tab 3A for all 3 zones
150	Revenue from O&M Rate Increases	\$0	\$372,353	\$813,375	\$1,325,474	\$1,444,210	\$1,567,164	\$1,569,891	\$1,572,933	\$1,575,661	\$1,578,703	\$1,578,703	Sum of Rows 128, 135, 142
151	Revenue from Capital Rate Increases	\$0	\$18,535	\$46,277	\$54,962	\$83,299	\$112,487	\$112,487	\$112,487	\$112,487	\$112,487	\$112,487	Sum of Rows 131, 138, 145
152	Total Rate Revenue	\$3,661,409	\$4,082,257	\$4,555,461	\$5,081,565	\$5,233,078	\$5,390,540	\$5,397,707	\$5,406,069	\$5,413,237	\$5,421,599	\$5,421,599	
153	Transfer to/from Reserves	(\$541,860)	(\$146,752)	\$348,241	\$778,181	\$830,581	\$885,893	\$817,195	\$744,893	\$1,400,339	\$1,291,363	\$1,291,363	
154													
155	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
156	Beginning Fund Balance		\$1,185,997	\$647,798	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283	\$2,927,767	\$2,904,168	\$2,775,962	
157	Transfer to/from Operations		(\$541,860)	(\$146,752)	\$348,241	\$778,181	\$830,581	\$885,893	\$817,195	\$744,893	\$1,400,339	\$1,291,363	
158	Interfund Line of Credit - Received		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
159	Interfund LOC repayment - incl. 2% interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
160	Capital		\$0	(\$313,056)	(\$158,029)	(\$162,203)	(\$166,487)	(\$170,884)	(\$292,330)	(\$780,133)	(\$1,539,882)	(\$1,707,000)	
161	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to below
162	Fund Subtotal		\$644,137	\$187,990	\$379,873	\$996,990	\$1,663,840	\$2,384,176	\$2,917,148	\$2,892,528	\$2,764,625	\$2,360,326	
163	Estimated Interest Earned		\$3,660	\$1,672	\$1,139	\$2,756	\$5,327	\$8,107	\$10,619	\$11,641	\$11,338	\$10,273	
164	Ending Balance		\$1,185,997	\$647,798	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283	\$2,927,767	\$2,775,962	\$2,370,598	Assumption: about reserves combined in FY 2020-21
165													
166	O&M Reserve Target		\$1,686,586	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534	\$1,896,224	\$1,951,525	\$2,008,485	\$2,067,154	6 mos. O&M exps; (Row 72 + Row 107) *50%
167	Capital Reserve Target		\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500	1-year average PAYGo CIP; From Table 5: Z1 + Z6 + Z12
168	Total Target Balance		\$2,127,086	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034	\$2,336,724	\$2,392,025	\$2,448,985	\$2,507,654	
169													
170	Fund Balance w/o Rate Increases												
171	Beginning Fund Balance		\$1,185,997	\$647,798	(\$202,008)	(\$871,448)	(\$1,635,906)	(\$2,499,322)	(\$3,463,963)	(\$4,621,476)	(\$6,342,136)	(\$8,169,827)	
172	Transfer to/from Operations		(\$541,860)	(\$537,640)	(\$511,411)	(\$602,256)	(\$696,928)	(\$793,758)	(\$865,183)	(\$940,527)	(\$287,809)	(\$399,827)	
173	Capital		\$0	(\$313,056)	(\$158,029)	(\$162,203)	(\$166,487)	(\$170,884)	(\$292,330)	(\$780,133)	(\$1,539,882)	(\$1,707,000)	
174	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
175	Fund Subtotal		\$644,137	(\$202,898)	(\$871,448)	(\$1,635,906)	(\$2,499,322)	(\$3,463,963)	(\$4,621,476)	(\$6,342,136)	(\$8,169,827)	(\$10,276,653)	
176	Estimated Interest Earned		\$3,660	\$890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
177	Ending Balance		\$1,185,997	\$647,798	(\$202,008)	(\$871,448)	(\$1,635,906)	(\$2,499,322)	(\$3,463,963)	(\$4,621,476)	(\$6,342,136)	(\$8,169,827)	(\$10,276,653)
178													

1	Nevada County Sanitation District												
2	Sewer Model												
3	Table 7g - Combined Zone #2 - Lake of the Pines (Z2), Higgins Village (Z11) - Rate Adjustment Analysis and Summary												
4													
5													
6													

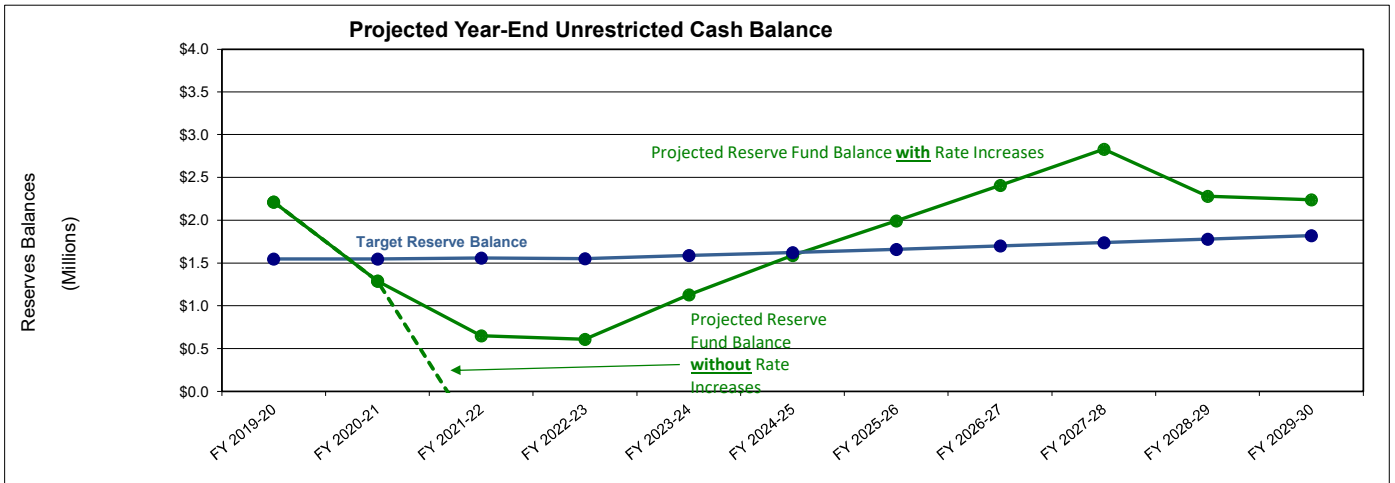
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
7	Service Charge Rate Increases	n/a	0.0%	varies	varies	varies	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	Lake of the Pines O&M Rate	\$810	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
10	Lake of the Pines Capital Rate	\$375	\$375	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
11	Combined Total	\$1,185	\$1,185	\$1,384	\$1,618	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892
12	% Change	0%	0%	17%	17%	17%	0%	0%	0%	0%	0%	0%
13	Higgins Village O&M Rate	\$1,675	\$1,675	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
14	Higgins Village Capital Rate	\$0	\$0	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
15	Combined Total	\$1,675	\$1,675	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892
16	% Change		0%	13%	0%	0%	0%	0%	0%	0%	0%	0%

17	Standby Charges											
18	Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475
19	Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

21	Service Charge - O&M and Capital	\$810	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
22	Service Charge - O&M only	\$435	\$435	\$642	\$876	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150

24	Lake of the Pines O&M EDUs		2,224	2,229	2,234	2,239	2,244	2,249	2,254	2,259	2,264	2,269 From Tab 3A
25	Lake of the Pines Capital EDUs		2,180	2,185	2,190	2,195	2,200	2,205	2,210	2,215	2,220	2,225 From Tab 3A
26	Higgins Village O&M EDUs		48	48	48	48	48	48	48	48	48	48 From Tab 3A
27	Higgins Village Capital EDUs		48	48	48	48	48	48	48	48	48	48 From Tab 3A

29	LOP - Rev's with Prop. O&M Rate Increases	\$1,801,440	\$2,266,893	\$2,794,734	\$3,414,475	\$3,422,100	\$3,429,725	\$3,437,350	\$3,444,975	\$3,452,600	\$3,460,225	Row 9*Row 24; To below
30	LOP - Rev's with Prop. Capital Rate Increases	\$817,500	\$801,722	\$803,557	\$805,392	\$807,226	\$809,061	\$810,895	\$812,730	\$814,565	\$816,399	Row 10*Row 25; To below
31	HV - Rev's with Prop. O&M Rate Increases	\$80,065	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	Row 13*Row 26; To below
32	HV - Rev's with Prop. Capital Rate Increases	\$0	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	Row 14*Row 27; To below



	Budgeted FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Projected FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes	
60	4700 Shared Costs											
61	Class 1 Expenses	\$934,195	\$970,421	\$999,533	\$1,029,519	\$1,060,405	\$1,092,217	\$1,124,984	\$1,158,733	\$1,193,495	\$1,229,300	From Tab 2C, row 9
62	Class 2 Expenses	\$366,531	\$318,092	\$243,581	\$248,698	\$253,969	\$259,398	\$264,990	\$270,749	\$276,682	\$282,792	From Tab 2C, row 20
63	Class 3 Expenses (reduced)	\$169,598	\$174,686	\$179,927	\$185,325	\$190,884	\$196,611	\$202,509	\$208,585	\$214,842	\$221,287	O&M Costs increased by 5%, per Staff
64	Total A-87 Costs combined but not reduced	\$105,139	\$108,293	\$111,542	\$114,888	\$118,335	\$121,885	\$125,541	\$129,308	\$133,187	\$137,183	Tab 2A, row 62 * Alloc from Tab 2B, rows 35, 42
65	Class 4 Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 2C, row 42

	A	B	C	D	E	F	G	H	I	J	K	L	M
57	Budgeted			Projected									
58			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
66	Total 4700 Shared Costs		\$1,575,463	\$1,571,492	\$1,534,583	\$1,578,431	\$1,623,593	\$1,670,111	\$1,718,024	\$1,767,375	\$1,818,206	\$1,870,562	
67													
68	O&M Costs												
69	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	22 O&M Costs increased by 10%, per Staff
70	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	520310 Communications	b	\$6,581	\$6,779	\$6,982	\$7,192	\$7,407	\$7,630	\$7,858	\$8,094	\$8,337	\$8,587	
72	520330 Data Communication Service	b	\$939	\$968	\$997	\$1,027	\$1,057	\$1,089	\$1,122	\$1,155	\$1,190	\$1,226	
73	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74	520690 Household / Safety	b	\$11,031	\$11,362	\$11,703	\$12,054	\$12,415	\$12,788	\$13,171	\$13,566	\$13,973	\$14,393	
75	520900 Maint. - Equipment	b	\$111,370	\$114,711	\$118,152	\$121,696	\$125,347	\$129,108	\$132,981	\$136,970	\$141,080	\$145,312	
76	520910 Fuel	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	521000 Maint. - Building	b	\$4,400	\$4,532	\$4,668	\$4,808	\$4,952	\$5,101	\$5,254	\$5,411	\$5,574	\$5,741	
78	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	521121 Other Maint. - Infrastructure	b	\$38,500	\$39,655	\$40,845	\$42,070	\$43,332	\$44,632	\$45,971	\$47,350	\$48,771	\$50,234	
80	521410 Office Expense	b	\$1,920	\$1,977	\$2,036	\$2,097	\$2,160	\$2,225	\$2,292	\$2,361	\$2,432	\$2,505	
81	521420 Postage	b	\$165	\$170	\$175	\$180	\$186	\$191	\$197	\$203	\$209	\$215	
82	521470 Software Lic/ purchases	b	\$1,986	\$2,045	\$2,106	\$2,170	\$2,235	\$2,302	\$2,371	\$2,442	\$2,515	\$2,591	
83	521472 Lic >500	b	\$2,354	\$2,425	\$2,497	\$2,572	\$2,649	\$2,729	\$2,811	\$2,895	\$2,982	\$3,071	
84	521474 Software Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
85	521475 Software Maint	b	\$12,480	\$12,854	\$13,240	\$13,637	\$14,046	\$14,467	\$14,901	\$15,348	\$15,809	\$16,283	
86	521480 Computer equipment	b	\$11,146	\$11,481	\$11,825	\$12,180	\$12,545	\$12,922	\$13,309	\$13,709	\$14,120	\$14,543	
87	521485 Electrical Service ISF	b	\$368,375	\$379,426	\$390,809	\$402,533	\$414,609	\$427,047	\$439,859	\$453,054	\$466,646	\$480,645	
88	521520 Professional Services	b	\$45,375	\$46,736	\$48,138	\$49,582	\$51,070	\$52,602	\$54,180	\$55,806	\$57,480	\$59,204	
89	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90	521700 Rents & Leases Equipment	b	\$54,867	\$56,513	\$58,208	\$59,955	\$61,753	\$63,606	\$65,514	\$67,479	\$69,504	\$71,589	
91	521800 Rents & Leases Bldg/Impr.	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
92	521900 Small Tools	b	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
93	522271 Travel-Training	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
94	522090 Special Dept. Expense	b	\$51,810	\$53,364	\$54,965	\$56,614	\$58,313	\$60,062	\$61,864	\$63,720	\$65,631	\$67,600	
95	522290 UPS/Fed-Ex	b	\$110	\$113	\$117	\$120	\$124	\$128	\$131	\$135	\$139	\$144	
96	522400 Utilities	g	\$99,197	\$102,173	\$105,238	\$108,395	\$111,647	\$114,996	\$118,446	\$122,000	\$125,660	\$129,429	
97	540420 Computer Equip	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
98	540425 Cap Software	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99	540600 Other Equipment	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
100	540710 Other Infra Pres / Improvements	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101	Total O&M Costs		\$828,104	\$852,947	\$878,536	\$904,892	\$932,039	\$960,000	\$988,800	\$1,018,464	\$1,049,018	\$1,080,488	
102													
103	Debt Service		\$1,265,331	\$1,257,765	\$1,250,342	\$1,242,751	\$1,235,150	\$1,227,692	\$1,146,537	\$1,069,317	\$118,125	\$115,724	LWW currently has debt service
104													
105	Non-Operating Revenue		(\$2,883)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	How to calculate non operating revenue?
106	Total Revenue Requirement		\$3,666,016	\$3,677,909	\$3,659,165	\$3,721,777	\$3,786,486	\$3,853,507	\$3,849,065	\$3,850,859	\$2,981,052	\$3,062,478	
107	Annual Change			0.3%	-0.5%	1.7%	1.7%	1.8%	-0.1%	0.0%	-22.6%	2.7%	
108	Revenue from Capital Charges		\$817,500	\$819,335	\$821,169	\$823,004	\$824,838	\$826,673	\$828,508	\$830,342	\$832,177	\$834,011	
109			2,228	2,233	2,238	2,243	2,248	2,253	2,258	2,263	2,268	2,273	Capital EDUs from Rows 25 and 27
110			\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	
111													
112	Total Revenue Requirement		\$3,666,016	\$3,677,909	\$3,659,165	\$3,721,777	\$3,786,486	\$3,853,507	\$3,849,065	\$3,850,859	\$2,981,052	\$3,062,478	
113	(Less) Revenue from Capital Charges		(\$817,500)	(\$819,335)	(\$821,169)	(\$823,004)	(\$824,838)	(\$826,673)	(\$828,508)	(\$830,342)	(\$832,177)	(\$834,011)	
114	(Less) Revenue from Standby Charges		(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	(\$34,200)	
115	Net O&M Revenue Requirement		\$2,814,316	\$2,824,375	\$2,803,795	\$2,864,574	\$2,927,448	\$2,992,634	\$2,986,357	\$2,986,317	\$2,114,676	\$2,194,267	
116			\$2,272	\$2,277	\$2,282	\$2,287	\$2,292	\$2,297	\$2,302	\$2,307	\$2,312	\$2,317	O&M EDUs from Rows 24 and 26
117	O&M Rate		\$1,239	\$1,241	\$1,229	\$1,253	\$1,277	\$1,303	\$1,297	\$1,295	\$915	\$947	Rate if equally divided
118													
119	Lake of the Pines Revenues w/ Rate Increases												
120	Revenues with Proposed O&M Rate Increases		\$1,801,440	\$2,266,893	\$2,794,734	\$3,414,475	\$3,422,100	\$3,429,725	\$3,437,350	\$3,444,975	\$3,452,600	\$3,460,225	From row 29
121	(less) Revenue at Current Annual O&M Rates		(\$1,801,440)	(\$1,805,490)	(\$1,809,540)	(\$1,813,590)	(\$1,817,640)	(\$1,821,690)	(\$1,825,740)	(\$1,829,790)	(\$1,833,840)	(\$1,837,890)	From Tab 3A
122	Revenue from O&M Rate Increases		\$0	\$461,403	\$985,194	\$1,600,885	\$1,604,460	\$1,608,035	\$1,611,610	\$1,615,185	\$1,618,760	\$1,622,335	To row 137 sum
123	Revenues with Proposed Capital Rate Increases		\$817,500	\$801,722	\$803,557	\$805,392	\$807,226	\$809,061	\$810,895	\$812,730	\$814,565	\$816,399	From row 30
124	(less) Revenue at Current Annual Capital Rates		(\$817,500)	(\$819,375)	(\$821,250)	(\$823,125)	(\$825,000)	(\$826,875)	(\$828,750)	(\$830,625)	(\$832,500)	(\$834,375)	From Tab 3A
125	Revenue from Capital Rate Increases		\$0	(\$17,653)	(\$17,693)	(\$17,733)	(\$17,774)	(\$17,814)	(\$17,855)	(\$17,895)	(\$17,935)	(\$17,976)	To row 138 sum
126	Higgins Village Revenues w/ Rate Increases												
127	Revenues with Proposed O&M Rate Increases		\$80,065	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	From row 31
128	(less) Revenue at Current Annual O&M Rates		(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	(\$80,065)	From Tab 3A
129	Revenue from O&M Rate Increases		\$0	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	(\$7,170)	To row 137 sum

	A	B	C	D	E	F	G	H	I	J	K	L	M
57			Budgeted				Projected						
58			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
130	Revenues with Proposed Capital Rate Increases		\$0	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	From row 32
131	(less) Revenue at Current Annual Capital Rates		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A
132	Revenue from Capital Rate Increases		\$0	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	To row 138 sum
133													
134	Revenue at Current Annual Service Rates (O&M)		\$1,881,505	\$1,885,555	\$1,889,605	\$1,893,655	\$1,897,705	\$1,901,755	\$1,905,805	\$1,909,855	\$1,913,905	\$1,917,955	From Tab 3A, accounts for growth and zones 2 and 11
135	Revenue at Current Annual Service Rates (Capital)		\$817,500	\$819,375	\$821,250	\$823,125	\$825,000	\$826,875	\$828,750	\$830,625	\$832,500	\$834,375	From Tab 3A, accounts for growth and zones 2 and 11
136	Revenue at Current Standby Rates		\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	From Tab 3A for both zones
137	Revenue from O&M Rate Increases		\$0	\$454,233	\$978,024	\$1,593,715	\$1,597,290	\$1,600,865	\$1,604,440	\$1,608,015	\$1,611,590	\$1,615,165	Sum of Rows 122 and 129
138	Revenue from Capital Rate Increases		\$0	(\$40)	(\$81)	(\$121)	(\$162)	(\$202)	(\$242)	(\$283)	(\$323)	(\$364)	Sum of Rows 125 and 132
139	Total Rate Revenue		\$2,733,205	\$3,193,323	\$3,722,998	\$4,344,574	\$4,354,033	\$4,363,493	\$4,372,953	\$4,382,412	\$4,391,872	\$4,401,331	
140	Transfer to/from Reserves		(\$932,811)	(\$484,587)	\$63,834	\$622,796	\$567,547	\$509,986	\$523,888	\$531,553	\$1,410,819	\$1,338,853	
141													
142	Fund Balance w/ Rate Increases	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	
143	Beginning Fund Balance		\$2,214,209	\$1,288,390	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891	\$2,408,632	\$2,830,623	\$2,280,595	
144	Transfer to/from Operations		(\$932,811)	(\$484,587)	\$63,834	\$622,796	\$567,547	\$509,986	\$523,888	\$531,553	\$1,410,819	\$1,338,853	
145	Interfund Line of Credit - Received		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
146	Interfund LOC repayment - incl. 2% interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
147	Capital		\$0	(\$159,094)	(\$105,352)	(\$108,135)	(\$110,991)	(\$113,923)	(\$116,932)	(\$120,020)	(\$1,971,049)	(\$1,390,888)	
148	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	District input, to below
149	Fund Subtotal		\$1,281,398	\$644,709	\$607,056	\$1,124,229	\$1,584,253	\$1,985,740	\$2,399,847	\$2,820,165	\$2,270,393	\$2,228,560	
150	Estimated Interest Earned		\$6,991	\$3,866	\$2,511	\$3,468	\$5,424	\$7,151	\$8,785	\$10,458	\$10,202	\$9,018	
151	Ending Balance	\$2,214,209	\$1,288,390	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891	\$2,408,632	\$2,830,623	\$2,280,595	\$2,237,578	Assumption: about reserves combined in FY 2020-21
152													
153	O&M Reserve Target	\$1,201,784	\$1,201,784	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055	\$1,353,412	\$1,392,919	\$1,433,612	\$1,475,525	6 mos. O&M exps; (Row 66 + Row 101) *50%
154	Capital Reserve Target	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500	1-year average PAYGo CIP; From Table 5: 22 + 211
155	Total Target Balance	\$1,547,284	\$1,547,284	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555	\$1,698,912	\$1,738,419	\$1,779,112	\$1,821,025	
156													
157	Fund Balance w/o Rate Increases												
158	Beginning Fund Balance		\$2,214,209	\$1,288,390	(\$627,539)	(\$2,468,251)	(\$4,370,309)	(\$6,335,881)	(\$8,367,356)	(\$10,393,348)	(\$12,420,172)	(\$15,424,169)	
159	Transfer to/from Operations		(\$932,811)	(\$1,758,154)	(\$1,735,360)	(\$1,793,922)	(\$1,854,581)	(\$1,917,552)	(\$1,909,060)	(\$1,906,804)	(\$1,032,947)	(\$1,110,323)	
160	Capital		\$0	(\$159,094)	(\$105,352)	(\$108,135)	(\$110,991)	(\$113,923)	(\$116,932)	(\$120,020)	(\$1,971,049)	(\$1,390,888)	
161	Additional capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From above
162	Fund Subtotal		\$1,281,398	(\$628,858)	(\$2,468,251)	(\$4,370,309)	(\$6,335,881)	(\$8,367,356)	(\$10,393,348)	(\$12,420,172)	(\$15,424,169)	(\$17,925,380)	
163	Estimated Interest Earned		\$6,991	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
164	Ending Balance	\$2,214,209	\$1,288,390	(\$627,539)	(\$2,468,251)	(\$4,370,309)	(\$6,335,881)	(\$8,367,356)	(\$10,393,348)	(\$12,420,172)	(\$15,424,169)	(\$17,925,380)	
165													

**APPENDIX B: REVISED NEVADA COUNTY
SANITARY CODE**

Nevada County Sanitation Code Section 4.3

Sewer service and sewer standby charges are hereby established for the Lake Wildwood, Lake of the Pines, North San Juan, Gold Creek, Penn Valley, Mountain Lakes Estates, Cascade Shores, Eden Ranch, Higgins Village and Valley Oaks Court zones within Nevada County Sanitation District No. 1 as follows:

A. Lake Wildwood, Zone No. 1

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Lake Wildwood Zone No. 1 that has sewer capacity allocated to it for future connection to the Lake Wildwood Zone No. 1 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Lake Wildwood	\$385	\$385	\$385	\$385	\$385

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Lake Wildwood Zone No. 1 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Lake Wildwood - O&M	\$830	\$966	\$1,126	\$1,160	\$1,195
Lake Wildwood - Capital	\$282	\$282	\$273	\$281	\$290
Total	\$1,112	\$1,248	\$1,399	\$1,441	\$1,484

3. Dedication of Revenue. Sewerage system sewer charges collected from Lake Wildwood Zone No. 1 of Nevada County Sanitation District No. 1, as established by Ordinance Nos. SD-49 and SD-50 and as may hereafter be levied, are hereby dedicated as the source of revenue repayment of any and all State Revolving Fund loans on the Lake Wildwood Wastewater Treatment Plant Improvements 2006 (State Project No. C-06-4969-110). This dedicated source of revenue shall remain in effect until such loan or loans are fully discharged, unless modification or change of such dedication is approved, in writing, by the State Water Resources Control Board and the Board of Directors of Nevada County Sanitation District No. 1.

B. Lake of the Pines, Zone No. 2.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Lake of the Pines Zone No. 2 that has sewer capacity allocated to it for future connection to the Lake of the Pines Zone No. 2 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Lake of the Pines	\$475	\$475	\$475	\$475	\$475

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Lake of the Pines Zone No. 2 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Lake of the Pines - O&M	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525
Lake of the Pines Capital	\$367	\$367	\$367	\$367	\$367
Total	\$1,384	\$1,618	\$1,892	\$1,892	\$1,892

3. New EDUs Not Previously Allocated. Each parcel with a new EDU shall be charged a fee of \$14,700 as prepayment of the charges for debt service related to capital acquisition and improvement, in accordance with Section 2.9 of this Code. Its annual fee shall not include the fees for Capital Acquisition and Improvement in the amount as shown above in the table on the line titled “Z2 Lake of the Pines – Capital.”

4. Nevada Joint Union High School District (Owner of the Parcel Identified as APN 21-730-32). The High School District has prepaid the charges for debt service on its connected and standby EDUs, in accordance with the agreement authorized by Sanitation District Resolution No. SD-06-42. Its annual fee shall not include the fees for Capital Acquisition and Improvement in the amount as shown above in the table on the line titled “Z2 Lake of the Pines – Capital.”

5. Dedication of Revenue. Sewerage system sewer charges collected from Lake of the Pines Zone No. 2 of Nevada County Sanitation District No. 1, as established by Ordinance Nos. SD-49 and SD-50 and as may hereafter be levied, are hereby dedicated as the source of revenue repayment of any and all State Revolving Fund loans on the Lake of the Pines Wastewater Treatment Plant Improvements 2006 (State Project No. C-06-4968-110). This dedicated source of revenue shall remain in effect until such loan or loans are fully discharged, unless modification or change of such dedication is approved, in writing, by the State Water Resources Control Board and the Board of Directors of Nevada County Sanitation District No. 1.

6. Dark Horse Community. The following parcels shall be subject to an annual surcharge of \$1,748.00 to be collected annually for ten fiscal years beginning in fiscal year 2010-11: 11-151-05, 11-151-17, 11-151-24, 11-151-27, 11-151-28, 11-151-39, 11-161-04, 11-161-07, 11-161-17, 11-161-18, 11-161-20, 11-

171-08, 11-171-20, 11-171-21, 11-171-28, 11-171-31, 11-171-34, 11-171-38, 11-171-42, 11-171-45, 11-171-53, 11-171-54, 11-171-55, 11-171-60, 11-171-62, 11-171-63, 11-171-64, 11-171-65, 11-171-70, 11-191-28, 11-191-45, 11-191-50.

Parcels subject to the surcharge shall not be subject to the annual fee for Capital Acquisition and Improvement in the amount as shown above in the table on the line titled “Z2 Lake of the Pines – Capital”, nor shall they be subject to the \$14,700.00 Capital Charge for “New EDUs.” However, the owner of a parcel subject to the \$1,748.00 surcharge may satisfy that parcel’s surcharge obligation by making a one time payment of \$14,700.00.

All parcels in the Dark Horse subdivision not specifically listed above shall be treated as “New EDUs” and shall be subject to the existing \$14,700.00 capacity charge for the “New EDUs.” These parcels shall not be subject to the \$475.00 standby charge for unconnected parcels.

C. North San Juan, Zone No. 4.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the North San Juan Zone No. 4 that has sewer capacity allocated to it for future connection to the North San Juan Zone No. 4 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
North San Juan	\$48	\$48	\$48	\$48	\$48

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the North San Juan Zone No. 4 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
North San Juan - O&M	\$864	\$950	\$1,045	\$1,149	\$1,264
North San Juan - Capital	\$0	\$0	\$0	\$0	\$0
Total	\$864	\$950	\$1,045	\$1,149	\$1,264

D. Gold Creek, Zone No. 5.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Gold Creek Zone No. 5 that has sewer capacity allocated to it for future connection to the Gold Creek Zone No. 5 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Gold Creek	\$0	\$0	\$0	\$0	\$0

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Gold Creek Zone No. 5 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Gold Creek - O&M	\$282	\$338	\$406	\$487	\$585
Gold Creek - Capital	\$0	\$0	\$0	\$0	\$0
Total	\$282	\$338	\$406	\$487	\$585

E. Penn Valley, Zone No. 6.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Penn Valley Zone No. 6 that has sewer capacity allocated to it for future connection to the Penn Valley No. 6 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Penn Valley	\$245	\$245	\$245	\$245	\$245

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Penn Valley Zone No. 6 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Penn Valley - O&M	\$955	\$1,037	\$1,126	\$1,160	\$1,195
Penn Valley - Capital	\$155	\$207	\$273	\$281	\$290
Total	\$1,110	\$1,244	\$1,399	\$1,441	\$1,484

F. Mountain Lakes Estates, Zone No. 7.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Mountain Lakes Estates Zone No. 7 that has sewer capacity allocated to it for future connection to the Mountain Lake Estates Zone No. 7 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Mountain Lake Estates	\$138	\$138	\$138	\$138	\$138

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Mountain Lakes Estates Zone No. 7 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Mountain Lake Estates - O&M	\$593	\$623	\$654	\$687	\$721
Mountain Lake Estates - Capital	\$0	\$0	\$0	\$0	\$0
Total	\$593	\$623	\$654	\$687	\$721

G. Cascade Shores, Zone No. 8.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Cascade Shores, Zone No. 8, that has sewer capacity allocated to it for future connection to the Cascade Shores, Zone No. 8, sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Cascade Shores	\$735	\$735	\$735	\$735	\$735

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Cascade Shores Zone No. 8 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Cascade Shores - O&M	\$2,276	\$2,321	\$2,368	\$2,415	\$2,463
Cascade Shores - Capital	\$218	\$223	\$227	\$232	\$236
Total	\$2,494	\$2,544	\$2,595	\$2,647	\$2,699

3. Dedication of Revenue. Sewerage system sewer charges collected from Cascade Shores, Zone No. 8, of Nevada County Sanitation District No. 1, as established by Ordinance No. SD-21 and as may hereafter be levied, are hereby dedicated as the source of revenue repayment of any and all State Revolving Fund loans on the Cascade Shores Wastewater Treatment Facilities Upgrade 1994 (State Project No. C-06-4030-11). This dedicated source of revenue shall remain in effect until such loan or loans are fully discharged, unless modification or change of such dedication is approved, in writing, by the State Water Resources Control Board and the Board of Directors of Nevada County Sanitation District No. 1.

Sewerage system sewer charges collected from Cascade Shores, Zone No. 8, of Nevada County Sanitation District No. 1, as established by Ordinance Nos. SD-49 and SD-50 and as may hereafter be levied, are also hereby dedicated as the source of revenue repayment of any and all State Revolving Fund loans on the Cascade Shores Wastewater Treatment Plant Improvements 2008 (State Project No. C-06-4967-110). This dedicated source of revenue shall remain in effect until such loan or loans are fully discharged, unless modification or change of such dedication is approved, in writing, by the State Water Resources Control Board and the Board of Directors of Nevada County Sanitation District No. 1.

H. Eden Ranch, Zone No. 9.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Eden Ranch Zone No. 9 that has sewer capacity allocated to it for future connection to the Eden Ranch Zone No. 9 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Eden Ranch	\$180	\$180	\$180	\$180	\$180

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Eden Ranch Zone No. 9 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Eden Ranch - O&M	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148
Eden Ranch - Capital	\$0	\$0	\$0	\$0	\$0
Total	\$1,148	\$1,148	\$1,148	\$1,148	\$1,148

I. Dark Horse, Zone No. 10. Abolished by Ordinance No. SD-71.

J. Higgins Village Zone No. 11.

1. Standby Charge.

Each parcel of land in the Higgins Village Zone No. 11 will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Higgins Village	\$0	\$0	\$0	\$0	\$0

2. Service Charge.

In addition to the above fees, each improved parcel of land connected to the Higgins Village Zone No. 11 sewage system will be assessed the following fee for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Higgins Village - O&M	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525
Higgins Village - Capital	\$367	\$367	\$367	\$367	\$367
Total	\$1,892	\$1,892	\$1,892	\$1,892	\$1,892

K. Valley Oak Court Zone No. 12.

1. Standby Charge.

This Sewer Standby charge is levied to provide for annual maintenance expenses and capital acquisition and improvements in accordance with Section 4.2 of the Sanitation District Code.

Each parcel of land in the Valley Oak Court Zone No. 12 that has sewer capacity allocated to it for future connection to the Valley Oak Court Zone No. 12 sewage disposal system will be assessed the following fees per EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Valley Oak Court	\$0	\$0	\$0	\$0	\$0

2. Service Charge.

This Sewer Service Charge is levied to provide for the cost of ongoing operation, annual maintenance expenses, and capital acquisition and improvements in accordance with Section 4.1 of the Sanitation District Code.

Each improved parcel of land that has sewer capacity allocated to it and is connected to the Valley Oak Court Zone No. 12 sewage disposal system will be assessed the following fees for each connected EDU:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Valley Oak Court - O&M	\$830	\$966	\$1,126	\$1,160	\$1,195
Valley Oak Court - Capital	\$91	\$182	\$273	\$281	\$290
Total	\$921	\$1,148	\$1,399	\$1,441	\$1,484

Note: All fees shown above are for a unit of sewer service termed Equivalent Dwelling Unit (EDU).

The above established charges are for each EDU allocated and parcels which have multiple EDUs allocated to them shall be assessed based on the number of EDUs so allocated. Sewer service charges may be calculated and assessed against parcels based on actual usage where the District determines that the usage is either greater or lesser than the number of allocated EDUs to the parcel; provided, however, that no parcel may establish any right, interest or entitlement of any form whatsoever to generate sewage for disposal in the District’s sewerage system in excess of the number of EDUs allocated to the parcel. (Adopted by SD-10, 8/8/89; amended by SD-12, 8/28/90; SD-13, 9/11/90; SD-14, 9/10/91; SD-15, 1/28/92; SD-17, 2/4/92; SD-19, 7/14/92; SD-20, 12/22/92; SD-21, 4/6/93; SD-22, 7/13/93; SD-23, 7/9/93; SD-27, 8/9/94; SD-31, 8/8/95; SD-33, 8/13/96; SD-34, 5/13/97; SD-37, 5/12/98; SD-38, 6/8/99; SD-39, 6/13/00; SD-40, 10/11/01; SD-41, 1/8/02; SD-42, 9/10/02; SD-43, 7/8/03; SD-44, 8/12/03; SD-45, 1/8/04; SD-46, 3/12/04; SD-47, 7/22/04; SD-48, 8/12/04; SD-49, 6/28/05; SD-50, 8/9/05; SD-51, 9/27/05; SD-52, 1/10/06; SD-53, 5/23/06; SD-54, 5/23/06; SD-55, 5/23/06; SD-57; SD-59, 8/8/06; SD-63, 6/10/08; SD-64, 7/8/08; SD-67, 6/9/09; SD-68, 6/23/09; SD-70, 6/22/10; SD-71, 8/24/10)