

RESOLUTION NO. SD 26-_____
OF THE BOARD OF DIRECTORS OF
NEVADA COUNTY SANITATION DISTRICT NO. 1

RESOLUTION ADOPTING THE FISCAL YEAR 2026/27 NEVADA COUNTY SANITATION DISTRICT NO. 1 LABOR, RISK MANAGEMENT RESERVE, SHARED OPERATION, MAINTENANCE, CAPITAL ACQUISITION AND IMPROVEMENT BUDGETS FOR LAKE WILDWOOD, ZONE 1; LAKE OF THE PINES, ZONE 2; NORTH SAN JUAN, ZONE 4; GOLD CREEK, ZONE 5; PENN VALLEY, ZONE 6; MOUNTAIN LAKES ESTATES, ZONE 7; CASCADE SHORES, ZONE 8; EDEN RANCH, ZONE 9; HIGGINS VILLAGE, ZONE 11; AND VALLEY OAK COURT, ZONE 12, TOTALING \$12,088,912

WHEREAS, the Board of Directors of the Nevada County Sanitation District No. 1 held a meeting on June 16, 2026, to consider the Nevada County Sanitation District No. 1 Labor, Risk Management Reserve, Shared Operation, Maintenance, Capital Acquisition and Improvement Budget; Lake Wildwood, Zone 1; Lake of The Pines, Zone 2; North San Juan, Zone 4; Gold Creek, Zone 5; Penn Valley, Zone 6; Mountain Lakes Estates, Zone 7; Cascade Shores, Zone 8; Eden Ranch, Zone 9; Higgins Village, Zone 11; and Valley Oak Court, Zone 12; Operation, Maintenance, Capital Acquisition and Improvement Budgets for Fiscal Year 2026/27; and

WHEREAS, the Board of Directors determined that operation, maintenance, service, capital acquisitions and improvements should be provided for the Sanitation District No. 1 as budgeted within District Zones 1, 2, 4, 5, 6, 7, 8, 9, 11, and 12, totaling \$12,088,912 from revenues of \$10,577,127 and fund balances of various funds of \$1,511,785.

Revenues	
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures, & Penalties	\$0
Use of Money & Property	\$291,023
Federal/State Intergovernmental	\$0
Charges for Services	\$10,033,111
Miscellaneous Revenues	\$205,731
Other Financing Sources	\$47,262
Total Revenues	\$10,577,127
Total Sources	\$12,088,912
 Expenses	
Salaries & Benefits	\$3,520,712
Services & Supplies	\$5,673,393
Other Charges	\$8,912,170
Capital Assets	\$335,338
Other Financing Uses	\$20,000
Interfund Activity	(\$6,372,701)
Contingency	\$0
Total Expenses	\$12,088,912

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Directors of Nevada County Sanitation District No. 1:

1. Authorizes that such operation, maintenance, capital acquisition and improvements shall be provided at the expense of Nevada County Sanitation District No. 1 for Zones 1, 2, 4, 5, 6, 7, 8, 9, 11, and 12 during the Fiscal Year 2026/27 and that such administrative and overhead costs shall be funded by the individual zones.
2. Adopts the Nevada County Sanitation District No. 1 Budgets, such budget total is \$12,088,912 (SBU 91005). The amounts of appropriation for each budget are as follows:

<u>Zone</u>	<u>Fund</u>	<u>Budget Appropriation</u>
Sanitation District Shared Expenses	4700	\$39,136
Sanitation District Risk Management Reserve	4701	\$25,000
Zone 1, Lake Wildwood SRF Loan	4727	\$0
Zone 1, Lake Wildwood	4728	\$5,487,995
Zone 1, Lake Wildwood LaSalle Loan	4729	\$0
Zone 1, Lake Wildwood Capital Improvements	4730	\$0
Cascade Shore Debt Assessment	4733	\$0
Zone 8, Cascade Shores	4734	\$473,221
Zone 8, Cascade Shores Capital Improvement	4735	\$0
Zone 4, North San Juan	4736	\$147,751
Zone 2, Lake of the Pines	4740	\$4,956,236
Zone 2, Lake of the Pines LaSalle Project	4741	\$0
Zone 2, Lake of the Pines Capital Improvement	4742	\$0
Zone 2, Lake of the Pines Debt Assessment	4743	\$0
Zone 5, Gold Creek	4749	\$20,713
Zone 7, Mountain Lakes Estates	4751	\$45,763
Zone 6, Penn Valley	4771	\$748,013
Zone 6, Penn Valley Capital Improvements	4772	\$0
Zone 12, Valley Oaks Ct	4775	\$5,375
Zone 11, Higgins Village	4789	\$60,031
Zone 9, Eden Ranch	4796	\$79,678
Total		\$12,088,912