

RESOLUTION NO. SD 25-_____
OF THE BOARD OF DIRECTORS OF
NEVADA COUNTY SANITATION DISTRICT NO. 1

RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 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 \$14,303,976

WHEREAS, the Board of Directors of the Nevada County Sanitation District No. 1 held a meeting on June 24, 2025, 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 2025/26; 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 \$14,303,976 from revenues of \$13,038,444 and fund balances of various funds of \$1,265,532.

Revenues

| | |
|---------------------------------|---------------------|
| Taxes | \$0 |
| Licenses, Permits & Franchises | \$0 |
| Fines, Forfeitures, & Penalties | \$0 |
| Use of Money & Property | \$278,418 |
| Federal/State Intergovernmental | \$0 |
| Charges for Services | \$10,175,760 |
| Miscellaneous Revenues | \$230,697 |
| Other Financing Sources | \$2,353,569 |
| Total Revenues | \$13,038,444 |
| Total Sources | \$14,303,976 |

Expenses

| | |
|-----------------------|---------------------|
| Salaries & Benefits | \$3,317,242 |
| Services & Supplies | \$5,078,102 |
| Other Charges | \$8,443,026 |
| Capital Assets | \$805,850 |
| Other Financing Uses | \$2,327,101 |
| Interfund Activity | (\$5,667,345) |
| Contingency | \$0 |
| Total Expenses | \$14,303,976 |

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 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 \$14,303,976 (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 | \$407,048 |
| Sanitation District Risk Management Reserve | 4701 | \$25,000 |
| Zone 1, Lake Wildwood SRF Loan | 4727 | \$762,198 |
| Zone 1, Lake Wildwood | 4728 | \$5,258,698 |
| Zone 1, Lake Wildwood LaSalle Loan | 4729 | \$61,454 |
| Zone 1, Lake Wildwood Capital Improvements | 4730 | \$0 |
| Cascade Shore Debt Assessment | 4733 | \$16,958 |
| Zone 8, Cascade Shores | 4734 | \$477,743 |
| Zone 8, Cascade Shores Capital Improvement | 4735 | \$0 |
| Zone 4, North San Juan | 4736 | \$151,031 |
| Zone 2, Lake of the Pines | 4740 | \$5,270,824 |
| Zone 2, Lake of the Pines LaSalle Project | 4741 | \$153,633 |
| Zone 2, Lake of the Pines Capital Improvement | 4742 | \$0 |
| Zone 2, Lake of the Pines Debt Assessment | 4743 | \$948,958 |
| Zone 5, Gold Creek | 4749 | \$21,852 |
| Zone 7, Mountain Lakes Estates | 4751 | \$48,381 |
| Zone 6, Penn Valley | 4771 | \$587,092 |
| Zone 6, Penn Valley Capital Improvements | 4772 | \$0 |
| Zone 12, Valley Oaks Ct | 4775 | \$5,065 |
| Zone 11, Higgins Village | 4789 | \$49,556 |
| Zone 9, Eden Ranch | 4796 | \$58,485 |
| Total | | \$14,303,976 |