## Exhibit A

# COUNTY OF NEVADA SANITATION DISTRICT NO. 1 WASTEWATER FEE STUDY — ALL ZONES



FINAL REPORT
APRIL 23, 2021



# 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**

201 North Civic Drive, Suite 230 Walnut Creek, CA 94596



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## HF&H CONSULTANTS, LLC

Managing Tomorrow's Resources Today

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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

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 targets<sup>2</sup> 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 Constitution<sup>3</sup> limits municipalities in adopting rates to a maximum of five years, at any

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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

	Capital Service	Date of Last Service	
District Zones	Charge/EDU	Charge/EDU	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

	Current Rate
District Zones	\$/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

rigure 1-5: 110 jected CII Schedure									
<b>Project Description</b>	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.

I. Executive Summary

Figure I-4. Current Debt Service

					it Debt 50			
Zone	FY 202	0-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Final Payment Due
Cascade Shores SR	Loan							
Principal	\$16	,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	EV 2020 20
Interest		\$0	\$0	\$0	\$0	\$0	\$0	FY 2028-29
Subt	otal \$16	,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	
Lake of the Pines E	oA Loan							
Principal	\$147	,059	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	EV 2026 27
Interest	\$32	,871	\$27,612	\$22,352	\$17,093	\$11,834	\$6,574	FY 2026-27
Subt	otal \$179	,930	\$174,670	\$169,411	\$164,152	\$158,892	\$153,633	
Lake of the Pines S	RF Loan							
Principal	\$948	,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	57,0007.00
Interest		\$0	\$0	\$0	\$0	\$0	\$0	FY 2027-28
Subt	otal \$948	,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	
Lake of the Pines S	olar							
Principal	\$87	,565	\$88,075	\$88,748	\$89,272	\$89,803	\$90,495	EV 2026 27
Interest	\$48	3,879	\$46,062	\$43,225	\$40,369	\$37,497	\$34,606	FY 2036-37
Subt	otal \$136	,444	\$134,137	\$131,973	\$129,641	\$127,300	\$125,101	
Lake Wildwood Bo	A Loan							
Principal	\$58	3,824	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	FY 2026-27
Interest	\$13	3,148	\$11,045	\$8,941	\$6,837	\$4,733	\$2,630	FY 2026-27
Subt	otal \$71	,972	\$69,868	\$67,764	\$65,661	\$63,557	\$61,453	
Lake Wildwood SR	F Loan							
Principal	\$640	,414	\$654,503	\$668,902	\$683,618	\$698,657	\$714,028	
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	FY 2027-28
Grant Charge		\$0	\$0	\$0	\$0	\$0	\$0	
Subt	otal \$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

Revenue	,				
	FV 2024 22	EV 2022 22	EV 2022 24	EV 2024 2E	EV 2025 20
Service Area Requirement	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1 Net O&M	\$3,396,943	\$3,377,258	\$3,475,526	\$3,576,743	\$3,680,996
(LWW, PV, VOC) 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	\$832,000 \$0	\$82 <i>3,</i> 362 \$0	\$827,835 \$0	\$823,733 \$0	\$823,031
Net Revenue Requirement	\$4,542,065	\$4,365,249	\$4,465,587	\$4,568,984	\$4,675,531
Consolidated #2 Net O&M	\$2,420,144	\$2,408,823	\$2,479,026	\$2,551,336	\$2,625,815
	\$159,094	\$105,352	\$108,135	\$2,331,330	\$2,023,813
1.					
Debt Service	\$1,257,765 \$0	\$1,250,342 \$0	\$1,242,751 \$0	\$1,235,150 \$0	\$1,227,692 \$0
Loan Repayments	\$3,837,003	\$3,764,517	\$3,829,912	\$3,897,477	\$3,967,429
Net Revenue Requirement  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
<b>Z7 Mountain Lake Estates</b> 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 <i>,</i> 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
<b>Z9 Eden Ranch</b> 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

	Revenue			it Cullett Itu		
Service Area	Requirement	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1	at Current Rates	\$3,691,369	\$3,695,809	\$3,701,129	\$3,705,569	\$3,710,889
(LWW, PV, VOC)	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	at Current Rates	\$2,739,130	\$2,745,055	\$2,750,980	\$2,756,905	\$2,762,830
(LOP, HV)	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 <i>,</i> 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 Esta	tes 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 (<u>after</u> the proposed rate increases) compared to the fiscal year target.

I. Executive Summary

Figure I-8. Reserve Targets

Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Service Area	raiget	11 2021-22	11 2022-23	11 2023-24	11 2024-23	112025-20
Consolidated #1	0&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
(LWW, PV, VOC)	Capital	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500
	eserve Target	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034
Projected Res	erve Balance	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283
\$ Above/(B	elow) Target	(\$1,951,346)	(\$1,750,153)	(\$1,180,553)	(\$561,740)	\$109,249
Consolidated #2	O&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
(LOP, HV)	Capital	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500
Total Re	eserve Target	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555
Projected Res	erve Balance	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891
\$ Above/(B	elow) 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 Re	es erve Target	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085
Projected Res	erve Balance	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692
\$ Above/(B	elow) Target	\$56,886	\$36,488	\$19,228	<i>\$7,661</i>	\$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 Re	es erve Target	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763
Projected Res	erve Balance	\$678	\$900	\$18	\$1,019	\$4,341
\$ Above/(B	elow) 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
	es erve Target	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121
Projected Res	erve Balance	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892
	elow) 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
	es erve 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/(B	elow) 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
	es erve Target	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984
Projected Res		\$124,231	\$120,412	\$115,484	\$109,413	\$102,160
\$ Above/(B	elow) Target	\$97,167	<i>\$93,685</i>	\$88,351	\$81,860	<i>\$74,176</i>

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.

I. Executive Summary

Figure I-9. Proposed Sewer Rates

	Current Rate	•	Pr	oposed Rates (\$/E	DU)	
Service Area	\$/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

	Current Rate	Proposed Rates (\$/EDU)						
Service Area	\$/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 XIIID, Section 6 of the State Constitution<sup>4</sup> limits municipalities in adopting rates to a maximum of five years, at any one time.

<sup>&</sup>lt;sup>4</sup> 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 <u>annual rates</u> per Equivalent Dwelling Unit are summarized in **Figure II-1** (for parcels with active connections) and **Figure II-2** shows the <u>annual change</u> 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)

i iguie II	rigure 11-1. Proposed Annual Wastewater Fees (active connections)											
	Current Rate		Pr	oposed Rates (\$/E	DU)							
Service Area	\$/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)

1:90:022	Current Rate		Aı	nnual Change (\$/E	DU)	
Service Area	\$/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)

<u> </u>	Current Rate	Proposed Rates (\$/EDU)						
Service Area	\$/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 loan<sup>5</sup> 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 targets<sup>6</sup> by FY 2025-26 (Year 5).

HF&H Consultants, LLC

<sup>&</sup>lt;sup>5</sup> 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.

<sup>&</sup>lt;sup>6</sup> 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 pla	anning model in	Appendix A)
<b>b</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%
<b>d</b> 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%
<b>f</b> Interest on Fund Balance	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
<b>g</b> Utilites	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%
<b>h</b> 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

	9.	C III 2.	Current	Dept Sei	VICC		
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	EV 2028 20
Interest	\$0	\$0	\$0	\$0	\$0	\$0	FY 2028-29
Subtota	\$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	FY 2026-27
Subtota	\$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	
Subtota	\$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	F1 2030-37
Subtota	\$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	EV 2026 27
Interest	\$13,148	\$11,045	\$8,941	\$6,837	\$4,733	\$2,630	FY 2026-27
Subtota	\$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	
Interest	\$0	\$0	\$0	\$0	\$0	\$0	
Service Charge	\$55,356	\$48,952	\$42,407	\$35,718	\$28,882	\$21,896	FY 2027-28
Grant Charge	\$66,428	\$58,743	\$50,889	\$42,862	\$34,659	\$26,275	
Subtota	\$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 Cas cade 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

				<b>3</b>		
Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1	O&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
(LWW, PV, VOC)	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	0&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
(LOP, HV)	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	0&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	0&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	0&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	0&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	0&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 loan<sup>7</sup> 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 targets<sup>8</sup> by FY 2025-26 (Year 5).

<sup>&</sup>lt;sup>7</sup> 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.

<sup>&</sup>lt;sup>8</sup> 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)

1194101711	Current Rate Proposed Rates (\$/EDU)							
Service Area	\$/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

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Service Area	Target	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Consolidated #1	O&M	\$1,700,507	\$1,690,665	\$1,739,799	\$1,790,407	\$1,842,534
(LWW, PV, VOC)	Capital	\$440,500	\$440,500	\$440,500	\$440,500	\$440,500
Total Re	eserve Target	\$2,141,007	\$2,131,165	\$2,180,299	\$2,230,907	\$2,283,034
Projected Rese	erve Balance	\$189,661	\$381,012	\$999,746	\$1,669,167	\$2,392,283
\$ Above/(Be	elow) Target	(\$1,951,346)	(\$1,750,153)	(\$1,180,553)	(\$561,740)	\$109,249
Consolidated #2	O&M	\$1,212,220	\$1,206,559	\$1,241,661	\$1,277,816	\$1,315,055
(LOP, HV)	Capital	\$345,500	\$345,500	\$345,500	\$345,500	\$345,500
Total Re	eserve Target	\$1,557,720	\$1,552,059	\$1,587,161	\$1,623,316	\$1,660,555
Projected Rese	erve Balance	\$648,575	\$609,568	\$1,127,697	\$1,589,677	\$1,992,891
\$ Above/(Be	elow) 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 Re	eserve Target	\$53,947	\$53,552	\$55,019	\$56,529	\$58,085
Projected Rese	erve Balance	\$110,832	\$90,041	\$74,247	\$64,191	\$60,692
\$ Above/(Be	elow) 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 Re	eserve Target	\$10,126	\$9,175	\$9,365	\$9,561	\$9,763
Projected Rese	erve Balance	\$678	\$900	\$18	\$1,019	\$4,341
\$ Above/(Be	elow) 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 Re	eserve Target	\$15,167	\$14,836	\$15,252	\$15,680	\$16,121
Projected Rese	erve Balance	\$32,907	\$29,759	\$27,014	\$24,711	\$22,892
\$ Above/(Be	elow) 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 Re	eserve Target	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656
Projected Rese	erve Balance	\$328,674	\$293,677	\$255,529	\$214,083	\$169,187
\$ Above/(Be	elow) 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 Re	eserve Target	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984
Projected Rese	erve Balance	\$124,231	\$120,412	\$115,484	\$109,413	\$102,160
	elow) Target	\$97,167	\$93,685	\$88,351	\$81,860	\$74,176

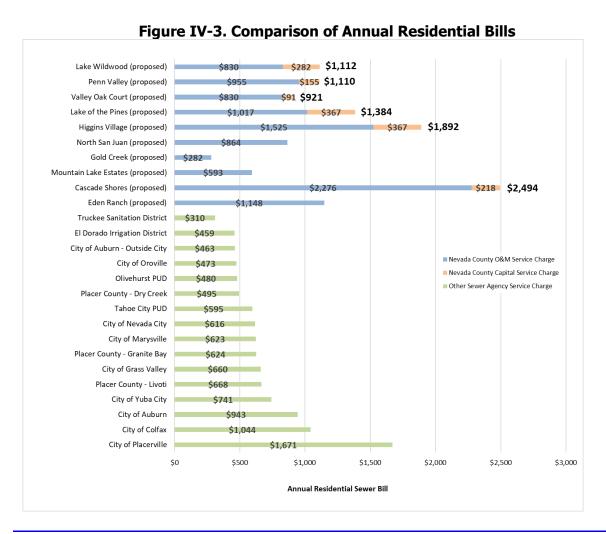
**Appendix A, Tables 7a-7g** provide a graphical representation of the projected fund balances over the next ten-year period for each zone, including their respective Reserve Fund Targets. The goal is to achieve the Reserve Fund balances and then maintain the balance over time, adding too and subtracting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



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**.

IV. Proposed Rates

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

	Current Rate		Pr	oposed Rates (\$/E	EDU)	
Service Area	\$/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 <i>,</i> 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**

2 Se 3 Ta	ewer Mod		С	D	E	F	G	Н	ı	J	K	L	M
2 Se 3 Ta 4 5	ewer Mod able 1A - S	el											
3 Ta 4 5	able 1A - S												
5 2													
5 2	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
	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 Vallev	\$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
15 16		,	<i>+-,</i>	7-/	7-/	+-/	7-/	7-/	7-/	7-/	+-/	7-/	7-/
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
18 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	\$161	\$185	\$213	\$0	\$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													

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2	Nevada County Sanitation District Sewer Model												
3	Table 1A - S												
4	Table IA - S	bummary											
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
44 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	1	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		Consolidated Zone 1											
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		Consolidated Zone 2											
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		Consolidated Zone 1											
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		Consolidated Zone 2											
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		Consolidated Zone 1	4202	4202	4202	4202	4272	4204	4200	4200	4200	4200	4200
76 77		Lake Wildwood	\$283	\$283	\$282	\$282	\$273	\$281	\$290	\$290	\$290	\$290	\$290
		Penn Valley	\$115	\$115	\$155	\$207	\$273	\$281	\$290	\$290	\$290	\$290	\$290
78 79		Valley Oak Court	\$0	\$0	\$91	\$182	\$273	\$281	\$290	\$290	\$290	\$290	\$290
80		Consolidated Zone 2 Lake of the Pines	\$375	\$375	\$367	\$367	\$367	\$367	¢267	\$367	¢267	\$367	\$367
80				\$375 \$0	\$367 \$367		\$367 \$367						
82		Higgins Village	\$0	\$0	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367
82													

	Α	В	С	D	Е	F	G	Н	I	J	К	L	М
1	Nevada Cou	unty Sanitation District		•	•		•	•	•		•	•	
2	Sewer Mod	el											
3	Table 1A - S	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		Consolidated Zone 1											
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		Consolidated Zone 2											
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 93 94 95		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
99 100	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

	АВ	С	D	Е	F	G	Н	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 projecti	ons:										
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>b</b> General Inflation	Budgeted	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	<b>d</b> 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%		Confirmed with County; To Zone tabs
15	<b>g</b> Utilites	Budgeted	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												
	Other Assumptions											
	1. Standby charges included as revenue non-or	•					e charges					
	2. Lake Wildwood combines with Penn Valley a	•			_							
21	3. Account 4700 Shared Costs for the 10-year p	period allocated	to each zone	using the FY 2	020-21 factors	included in th	e budget					
	4. No rate increase for FY 2020-21											
	<ol><li>Reserve Targets calculated for each zone = 1</li></ol>	l year average	CIP + 6 months	O&M expens	es							
24												
25 26												
26												

	A	В	C	D	-	-	<u> </u>	Н	- 1	, 1	V	1 1	М	N
1 8	**	В	C	D	E	F	G	Н		J	K	L	IVI	N
	Nevada County Sanitation District Sewer Model													
	Fable 2A - District Shared Costs													
4	able 2A - District Shared Costs	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
	Class 1 Expenses	1 4 6 6 6									11.2027.20		2025 00	Hotes
7	510100 Permanent Salaries	С	\$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	С	\$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	С	\$4,891	\$4,129	\$4,253	\$4,380	\$4,512	\$4,647	\$4,787	\$4,930	\$5,078	\$5,230	\$5,387	
11	510200 Temporary Salaries	С	\$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														
	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		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	\$28,982	\$29,851	\$30,747	\$31,669	\$32,619	
32 33	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 37	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	
38	521485 Electrical Service ISF (ERAC only)	b b	\$2,506	\$2,761	\$2,844	\$2,929	\$3,017	\$3,108	\$3,201	\$3,297	\$3,396	\$3,498	\$3,602	
39	521490 Central Services - Mail Dist	b h	\$2,500	\$2,500	\$2,575	\$2,652	\$2,731	\$2,813	\$2,898	\$2,985	\$3,074	\$3,166	\$3,261	
40	521492 Central Services - Copiers 521520 Professional Services	b	\$1,500 \$105,953	\$1,500 \$105,952	\$1,545 \$109,131	\$1,591 \$112,404	\$1,639 \$115,777	\$1,688 \$119,250	\$1,739 \$122,827	\$1,791 \$126,512	\$1,845 \$130,308	\$1,900 \$134,217	\$1,957 \$138,243	
41	521569 Interfund Services - Engineering	b	\$103,933	\$103,932	\$109,131	\$112,404	\$113,777	\$119,230 \$0	\$122,827	\$120,512	\$130,308	\$134,217	\$138,243 \$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	\$1,159	\$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	0	\$761,410	\$1,004,118	\$871,419	\$667,294	\$681,313	\$695,752	\$710,625	\$725,944	\$741,722	\$757,974		To Tab 2B, 2C
51	. 1.01 0.033 2		,	. , , = = 3	,	/	,	,	,3	,	,	,	,	, -
	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														
	Class 4 Expenses				*:		4.							
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	T T L 2D 2C
68 69	Total Class 4		\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ·	To Tab 2B, 2C
	**************************************		¢4.460.720	¢4.226.422	Ć4 24E 0C2	Ć4 24F 074	Ć4 225 522	Ć4 450 500	64 507 276	ć4 740 000	¢4.054.563	¢4 004 305	ĆE 120 024	T- T-b C
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	וט ומט ט

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	Α	В		C	D	E	F	G	Н	ı	J	K	L	М	N	0
		nty Sanitation Distric	t :													
	Sewer Model															
3	Table 2B - Sh	ared Cost Allocation	is w/ Separate Zo	nes												
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		lass 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		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																
20		lass 2 Expenses		40.050	¢265.001	¢402 512	6440 7	£220 CT C	6227 222	6224.224	6244 4	6240.000	62FC 422	daca aaa	6272 271	Allocation (%) and District Burdent arrandology for Cl. 2
21	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		Allocation %s per District Budget spreadsheet for Class 2
22	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	
24	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	
25	4736 4749	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	
26	4749 4771	Gold Creek		1.04% 7.59%	\$7,939 \$57,775	\$10,470	\$9,086	\$6,958	\$7,104	\$7,255	\$7,410	\$7,569	\$7,734	\$7,903 \$57,514	\$8,078 \$58,784	
27	4771 4751	Penn Valley Mt. Lake Estates		7.59% 0.67%	\$57,775 \$5,139	\$76,192 \$6,777	\$66,122 \$5,882	\$50,634 \$4,504	\$51,697 \$4,599	\$52,793 \$4,696	\$53,922 \$4,796	\$55,084 \$4,900	\$56,281 \$5,006	\$57,514 \$5,116	\$58,784 \$5,229	
28	4751			0.67%	\$5,139 \$5,117	\$6,777	\$5,856 \$5,856	\$4,504 \$4,484	\$4,599 \$4,578	\$4,675	\$4,796 \$4,775	\$4,900 \$4,878	\$5,006	\$5,116	\$5,229 \$5,206	
29	4796	Eden Ranch		2.58%	\$19,643	\$0,748	\$22,481	\$4,484	\$4,578 \$17,577	\$4,675 \$17,949	\$4,775	\$4,878	\$4,984	\$5,093 \$19,555	\$19,986	
30	4775	Higgins Village Valley Oak Court		0.11%	\$833	\$1,098	\$953	\$730	\$745	\$761	\$777	\$794	\$811	\$829	\$847	
31	4//3	valley Oak Court	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	
32			TOTAL Class 2	100.070	3701,410	31,004,118	3071,413	3007,234	5001,515	3033,732	\$710,023	\$123,344	3/41,/22	\$757,574	\$774,713	
33	C	lass 3 Expenses														
34	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
35	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	, modulon 705 per bistrict budget spredusirect for class 3
36	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	
37	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	
38	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	
39	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	
40	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	
41	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	
42	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	
43	4775	Valley Oak Court		0.09%	\$632	\$688	\$709	\$730	\$752	\$775	\$798	\$822	\$846	\$872	\$898	
44		-,,	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	
45						,	,	,		, - = =	,	,		,		
46	C	lass 4 Expenses														
47	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
48	4740	Lake of the Pines		33.76%	\$184,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	· - ·
49	4734	Cascade Shores		1.65%	\$9,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	4736	North San Juan		1.85%	\$10,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51	4749	Gold Creek		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52	4771	Penn Valley		7.13%	\$38,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
53	4751	Mt. Lake Estates		0.72%	\$3,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
54	4796	Eden Ranch		0.49%	\$2,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	4789	Higgins Village		0.75%	\$4,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56	4775	Valley Oak Court		0.09%	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
57		•	TOTAL Class 4	100.0%	\$546,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

									1							
	A	В		C	D	E	F	G	Н	I	J	K	L	М	N	0
		nty Sanitation Distric	t													
	ewer Mode															
	able 2C - Sh	nared Cost Allocation	•													
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																T   0.5 T   1
7	Zone # C	class 1 Expenses		=====	44 007 000	44 440 400	44.504.554	44 5 40 504	44 = 0.0 0.0=	44 644 470	44 500 400	44 = 44 000	44 700 000	44.050.504		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		Combined Zone 1 Alloc = Alloc factors in Tab 2A for rows 8, 13, 17
10	4734	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		Combined Zone 2 Alloc = Alloc factors in Tab 2A for rows 9, 16
11	4734	Cascade Shores		4.34% 1.38%	\$106,559 \$33.886	\$111,227 \$35.371	\$115,540 \$36.743	\$119,006	\$122,577	\$126,254	\$130,042	\$133,943	\$137,961 \$43.873	\$142,100 \$45.189	\$146,363	
12	4736 4749	North San Juan Gold Creek						\$37,845	\$38,980	\$40,150	\$41,354	\$42,595			\$46,544	
13		Mt. Lake Estates		0.16%	\$3,993	\$4,168	\$4,330	\$4,459	\$4,593	\$4,731	\$4,873	\$5,019	\$5,170	\$5,325	\$5,485	
14	4751 4796	Eden Ranch		0.55% 0.49%	\$13,410 \$12.005	\$13,997 \$12.531	\$14,540 \$13.017	\$14,976 \$13,407	\$15,426 \$13.809	\$15,888 \$14.224	\$16,365 \$14,650	\$16,856 \$15.090	\$17,362 \$15.543	\$17,882 \$16.009	\$18,419 \$16,489	
15	4/96	Eden Kanch	TOTAL Class 1	100.0%	\$12,005	\$2,551	\$2.659.241	\$13,407	\$2.821.189	\$2,905,825	\$2,992,999	\$3.082.789	\$3,175,273	\$3,270,531	\$3.368.647	•
16			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	, , -	Original expense, if zones not combined
17					_	\$2,339,972	\$2,039,241	\$2,739,019	\$2,821,189	\$2,903,823	\$2,992,999	\$5,082,789 \$0	\$3,173,273 \$0	\$3,270,331		Savings from Combining zones
18		Class 2 Expenses				ŞÜ	<b>J</b> 0	JU	ŞÜ	JU	ŞÜ	ŞU	ŞÜ	ŞU		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		Assumed cost savings to combine - District estimate
		Combined Zone 2			\$284,344	\$366,531	\$318,092	\$243,581	\$248,698	\$253,969	\$259,398	\$264,990	\$270,749	\$276,682		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		Tab 2B, row 23
20 21 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		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		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		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		Tab 2B, row 28
25 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 28 29					\$761,410	\$908,347	\$921,561	\$935,171	\$949,190	\$963,629	\$978,502	\$993,821	\$1,009,599	\$1,025,851	\$1,042,590	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)		Savings from Combining zones
29	c	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
32 33 34 35	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		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	\$762,332	\$785,202	\$808,758	\$833,021	\$858,011	\$883,752	\$910,264	\$937,572	\$965,699		Original expense, if zones not combined
39 40 41						(\$9,918)	(\$10,215)	(\$10,522)	(\$10,838)	(\$11,163)	(\$11,498)	(\$11,843)	(\$12,198)	(\$12,564)		Savings from Combining zones
40	C	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		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		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		Tab 2B, row 49
44 45	4736	North San Juan		1.85%	\$10,125	\$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		Tab 2B, row 51
46	4751	Mt. Lake Estates		0.72%	\$3,947	\$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		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	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339		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

	Α	В	C.	D	E	F	G	Н	1	1	K	1	М	N
1 N		nty Sanitation District				' '	9		' '	, ,	K		IVI	110
	ewer Mode													
		venue at Current Rates												
4														
5														
6														
7	S	ewer 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>lr</u>	n-Service EDU Count												
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		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		Growth in EDUs per District email 11/2
12 13 14 15	4736	North San Juan		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		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		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		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		no growth
18 19 20	4734 4796	Cascade Shores - O&M & Capital		87.0 30.0	87.0	87.0 30.0		no growth						
19		Eden Ranch			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		no growth
22	4775	Valley Oak Court		6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0		no growth
21 22 23 24 25 26 27 28		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	
2.0		nnual Pata per EDII												
25	4728	nnual Rate per EDU Lake Wildwood		\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	\$712	
25	4/28	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	
20	4740	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	4//1	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	4734	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	
30 31 32 33 34 35 36 37 38 39		,		7-/	7-,	7-,	7-,	7-,	7-,	7-,	7-,	+=,	7-,	
40	Ir	n-Service Annual Revenue												
40 41 42 43 44 45 46 47	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 49		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		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		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		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		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		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														
50 51 52 53 54 55 56 57 58 59 60 61 62 63		ewer 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	<u>.</u>
58	_	tandby EDU Count	growth rate											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	
65	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	
64 65 66	4734 4796	Cascade Shores	0% 0%	18.0 1.0	18.0	18.0	18.0 1.0	18.0 1.0	18.0 1.0	18.0	18.0	18.0	18.0	
67		Eden Ranch			1.0	1.0				1.0	1.0	1.0	1.0	
67 68	4789	Higgins Village	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
69	4775	Valley Oak Court	0%	0.0 847.0	-									
פס		Total EDUs		847.0	847.0	847.0	847.0	847.0	847.0	847.0	847.0	847.0	ŏ47.U	

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1 No	evada County Sanitation District	U	Е	г	G	п	ı	J	N.	L	IVI	IN
	ewer Model											
	ible 3A - Revenue at Current Rates											
	ible 3A - Nevenue de current nates											
7												
1												
H	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
)	Server service nevertae at carrent nates					202 . 25	2023 20			2020 25	2023 30	
1	Annual Rate per EDU											Rates provided by District
1	4728 Lake Wildwood	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	
1	4740 Lake of the Pines	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475	\$475		Additional \$100 charge to existing \$375
	4736 North San Juan	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	
1	4749 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1	4771 Penn Valley	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	
	4751 Mt. Lake Estates	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	
1	4734 Cascade Shores	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	
1	4796 Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	
1	4789 Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	4775 Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Standby Annual Revenue											
	4728 Lake Wildwood	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780	\$241,780		Row 50 x Row 63
	4740 Lake of the Pines	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200		Row 51 x Row 64
1	4736 North San Juan	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680	\$1,680		Row 52 x Row 65
1	4749 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Row 53 x Row 66
	4771 Penn Valley	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315	\$21,315		Row 54 x Row 67
	4751 Mt. Lake Estates	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828	\$828		Row 55 x Row 68
4	4734 Cascade Shores	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230		Row 56 x Row 69
	4796 Eden Ranch	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180		Row 57 x Row 70
]	4789 Higgins Village	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Row 58 x Row 71
]	4775 Valley Oak Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Row 59 x Row 72
1	Subtotal Standby Rate Revenue	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	\$313,213	
	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	1 - 1 1	From Line 44
	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	

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	Α	В	C	D	E	F	G	Н	I	J	K	L	М	N
1	Nevada Coui	nty Sanitation District												
2	Sewer Mode	d .												
		eserve Funds w/o Consolidated Zones												
4														
5			Estimated					Proje	rted					
			FY 2019-20	FV 2020 24	FV 2024 22	FV 2022 22	FY 2023-24	-		FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	N
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	Notes
7														
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 Fr	
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 Fr	om 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 Fr	om Z4 tab
12	4749	Gold Creek	(\$1,801)	\$839	\$678	\$900	\$18	\$1,019	\$4,341	\$13,846	\$19,353	\$28,048	\$17,319 Fr	om 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 Fr	om 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 Fr	om 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) Fr	
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 Fr	
17	4789	Higgins Village	\$130,202	\$70,064	\$33,856	\$18,722	\$15,951	\$27,873	\$57,186	\$82,800	\$104,587	\$122,413	\$136,141 Fr	
18	4789		\$112,942	\$82,322	. ,		\$97,927		\$111,251		. ,	\$130,153	. ,	
	4//5	Valley Oak Court			\$84,074	\$91,064		\$104,658		\$117,702	\$124,005		\$136,141 Fr	OIII F1Z [dD
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		D&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 Fr	
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 Fr	rom 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 Fr	om 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 Fr	rom 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 Fr	om 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 Fr	
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 Fr	
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 Fr	
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 Fr	
31														
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		rom 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	C	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 Fr	om 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 Fr	rom 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 Fr	rom 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 Fr	rom Z5 tab
39	4771	Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	. ,	om Z6 tab
40	4751	Mt. Lake Estates	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300		om 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 Fr	
42	4796	Eden Ranch	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$10,500 Fr	
43	4796	Higgins Village	\$12,500	\$12,500 \$500	\$12,500	\$500	\$12,500	\$500	\$500	\$500	\$500	\$12,500		om Z11 tab
43										•		•		
44	4775	Valley Oak Court	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500		om 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		arget 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 Fr	
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 Fr	om 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 Fr	om 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 Fr	rom 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 Fr	
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 Fr	
54	4731	Cascade Shores	\$138,109	\$138,109	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656	\$155,640	\$159,744	\$163,971	\$168,325 Fr	
55	4734	Eden Ranch	\$138,109	\$27,117	\$27,064	\$26,727	\$27,134	\$27,553	\$27,984	\$28,428	\$28,886	\$29,358	\$108,525 Fi \$29,843 Fr	
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 Fi	
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		rom 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														

	Α	В	C	D	E	F	G	Н	I	J	K	L	М	N
1		nty Sanitation District												
	Sewer Mode	d .												
3	Table 4A - Re	eserve Funds w/o Consolidated Zones												
4														
5			Estimated					Projec						
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	Notes
60		und Balances w/o Rate Increases												
61	4728	Lake Wildwood	\$871,837	\$204,469	(\$788,617)	(\$1,604,895)	(\$2,505,563)	(\$3,493,309)	(\$4,570,899)	(\$5,828,703)	(\$7,637,471)	(\$9,539,789)	(\$11,708,211) From Z1 tab	
62	4740	Lake of the Pines	\$2,101,268	\$1,264,983	\$266,511	(\$660,555)	(\$1,641,973)	(\$2,679,759)	(\$3,776,143)	(\$4,859,577)	(\$5,936,208)	(\$7,982,204)	(\$9,517,428) From Z2 tab	
63 64	4736	North San Juan	\$179,345	\$147,268	\$104,146	\$69,288	\$31,281	(\$9,976)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990)	(\$266,196) From Z4 tab	
64	4749	Gold Creek	(\$1,801)	(\$9,161)	(\$15,393)	(\$19,724)	(\$24,435)	(\$29,537)	(\$35,042)	(\$40,962)	(\$50,911)	(\$57,699)	(\$83,908) From Z5 tab	
65	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	
66	4751	Mt. Lake Estates	\$44,062	\$37,889	\$31,774	\$26,298	\$19,966	\$12,751	\$4,623	(\$5,325)	(\$16,233)	(\$28,128)	(\$41,041) From Z7 tab	
67	4734	Cascade Shores	\$410,305	\$366,844	\$324,411	\$280,786	\$229,541	\$170,422	\$103,167	(\$19,359)	(\$127,645)	(\$251,337)	(\$361,433) From Z8 tab	
68 69	4796	Eden Ranch	\$158,202	\$164,290	\$124,230	\$120,409	\$115,478	\$109,403	\$102,145	\$93,665	\$83,926	\$72,885	\$60,500 From Z9 tab	
69	4789	Higgins Village	\$112,942	\$70,064	\$21,822	(\$19,232)	(\$63,777)	(\$111,911)	(\$163,742)	(\$219,382)	(\$278,943)	(\$342,545)	(\$410,308) From Z11 tab	
70	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	
71			\$4,190,319	\$2,635,298	\$550,158	(\$1,223,784)	(\$3,164,538)	(\$5,278,676)	(\$7,571,209)	(\$10,110,580)	(\$13,206,804)	(\$17,402,771)	(\$21,384,428)	
72 73														
73		stimated Interest Earned (w/ Rate Increa	•											
74	4728	Lake Wildwood	\$2,148	\$0	\$0	\$0	\$1,460	\$5,861	\$10,978	\$14,664	\$17,088	\$18,815	\$0 From Z1 tab	
75	4740	Lake of the Pines	\$6,719	\$3,599	\$1,465	\$710	\$1,286	\$3,431	\$6,463	\$9,562	\$10,766	\$11,073	\$0 From Z2 tab	
76	4736	North San Juan	\$652	\$515	\$401	\$328	\$276	\$249	\$235	\$221	\$206	\$191	\$0 From Z4 tab	
77	4749	Gold Creek	\$0	\$3	\$3	, \$2	\$2	\$11	\$36	\$66	\$95	\$91	\$0 From Z5 tab	
78	4771	Penn Valley	\$1,088	\$1,404	\$1,776	\$2,135	\$2,446	\$2,708	\$2,917	\$3,073	\$3,174	\$3,216	\$0 From Z6 tab	
79	4751	Mt. Lake Estates	\$164	\$141	\$125	\$113	\$103	\$95	\$87	\$79	\$74	\$71	\$0 From Z7 tab	
80	4734	Cascade Shores	\$1,551	\$1,388	\$1,242	\$1,096	\$937	\$765	\$485	\$142	\$0	\$0	\$0 From Z8 tab	
81	4796	Eden Ranch	\$644	\$576	\$488	\$471	\$449	\$422	\$393	\$363	\$332	\$300	\$0 From Z9 tab	
82	4789	Higgins Village	\$365	\$207	\$105	\$69	\$87	\$170	\$279	\$374	\$453	\$516	\$0 From Z11 tab	
83	4775	Valley Oak Court	\$315	\$332	\$350	\$377	\$404	\$431	\$457	\$482	\$507	\$532	\$0 From F12 tab	
84			\$13,646	\$8,166	\$5,955	\$5,302	\$7,453	\$14,143	\$22,330	\$29,027	\$32,695	\$34,806	\$0	

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Page															
Processor   Proc	_														
Fig.		able 4B - Re	serve Funds w/ Consolidation												
The districts will be increased   Private															
Total Institute of Wilson Provided Pr				Estimated					Proje	cted					
Fund Statement Print   State   Print   Print   State	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 Notes	
Fund Salesces   Micros   Section	7	_													
Combined Zone 1, WW, PV, VCC 51, 188, 999 54796 588, 2661 5999, 2740 51, 2660 140 52, 232, 238 52, 232, 236, 236 52, 237, 238 52, 237, 238 52, 237, 238 52, 237, 238 52, 237, 238 52, 237, 238 52, 238, 238, 238, 238, 238, 238, 238, 23	8	Fi	und Ralances w/ Rate Increases												
Combined Fore 2 LOW, Pri. Sp. 2 July 200   Sp. 2 July 2	a			¢1 105 007	¢647 709	\$190 661	¢201 012	\$000 746	\$1,660,167	ຕ່າ ລດາ າຍວ	\$2,027,767	\$2.004.169	\$2.775.062	\$2.270 E09 From Combined 71 tab	
172   4736   Nouth Sam Juan   5179.345   517.246   510.021   500.00   500	10													. ,,	
17   17   17   17   17   17   17   17		4726													
1-32   473   Mrt. Lake Staylers															
Completed Force   Completed	12														
15	13		Mt. Lake Estates		\$37,889	\$32,907	\$29,759		\$24,711	\$22,892		\$19,102	\$18,080	\$17,707 From Z7 tab	
Section   Confidence   Confid	14	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	
The Combined Date   LIVW, PV, VOC   \$1,685,585   \$1,586,586   \$1,700,507   \$1,696,585   \$1,700,407   \$1,812,534   \$1,800,214   \$1,805,525   \$2,000,485   \$3,200,415   \$1,812,515   \$1,812,514   \$1,815,515   \$1,812	15	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	
The Combined Date   LIVW, PV, VOC   \$1,685,585   \$1,586,586   \$1,700,507   \$1,696,585   \$1,700,407   \$1,812,534   \$1,800,214   \$1,805,525   \$2,000,485   \$3,200,415   \$1,812,515   \$1,812,514   \$1,815,515   \$1,812	16			\$4,190,319	\$2,653,318	\$1,435,558	\$1,525,368	\$2,599,736	\$3,672,261	\$4,744,446	\$5,596,629	\$5,911,121	\$5,141,847	\$4,601,958	
Fig.   Oak Misserer Target   Commission of Date   1,000,	17														
Combined from 1:   WW, PV, VOC   \$16,085,306   \$1,085,306   \$1,090,606   \$1,279,709   \$1,090,606   \$1,279,709   \$1,090,606   \$1,090,6	18	0	&M Reserve Target												
Combined Zone 2: LOP, HIV   \$1,20,784   \$1,22,720   \$1,22,220   \$1,22,520   \$1,245,601   \$1,277,816   \$1,315,055   \$1,333,412   \$1,315,123   \$1,415,611   \$1,477,515   \$1,000   \$1,00	19	O		\$1 686 586	\$1 686 586	\$1 700 507	\$1.690.665	\$1 739 700	\$1 790 407	\$1 842 524	\$1.896.224	\$1 951 525	\$2 008 485	\$2,067,154 From Combined 71 tab	
178	20														
22   4749   Gold Creek   \$8,890   \$8,890   \$8,830   \$7,376   \$7,376   \$7,576   \$7,761   \$7,5763   \$8,170   \$8,384   \$8,604   \$8,881   From 72 tab     24   4734   Cascade Shores   \$112,090   \$122,109   \$122,109   \$122,109   \$122,049   \$212,090   \$122,009   \$22,000   \$122,00	21	4726	· ·												
Arribe   Eden Ranch   S34,617   S34,621   S34,564   S14,227   S34,634   S15,038   S15,288   S15,288   S15,028   S16,838   S17,432   From 29 tab	<u> </u>														
A   February   State	22														
A   February   State	23	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	
A   February   State	24	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	
Capital Reserve Target   Capital Reserve Target Targ	25	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	
Capital Reserve Target   Capital Reserve Target   Capital Reserve Target   Capital Reserve Target   Combined Zone 1:LWW, PV, VDC   S440,500	26														
Capital Reserve Target	27													:	
4736   North San Juan   \$3,000   \$3,0	28	C:	anital Reserve Target												
4736   North San Juan   \$3,000   \$3,0	29	C		\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500	\$440 500 From Combined 71 tab	
31   4736   North San Juan   \$3,000	30														
\$\frac{32}{33}\$   \$4754   \$\text{Gold Creek}\$   \$1,800	21	4726	· ·											,	
4751   Mr. Lake Estates   \$300   \$3	2.2														
A734   Cascade Shores   \$16,000	32														
37   1.56   1.56   1.56   1.56   1.55   1.	33												•		
Second Combined Zone 1: LWW, PV, VOC   Second Combined Zone 2: LVW, PV, VOC   Second Combined	34														
Second Combined Zone 1: LWW, PV, VOC   Second Combined Zone 2: LVW, PV, VOC   Second Combined	35	4796	Eden Ranch												
Target Balance   Target Balance   Combined Zone 1: LWW, PV, VOC   S2,127,086   S2,127,086   S2,121,007   S2,131,165   S2,180,299   S2,230,907   S2,283,034   S2,336,724   S2,392,005   S2,448,985   S2,507,654 From Combined Z1 tab Combined Z0 e2: LOP, PV   S1,547,284   S1,547,284   S1,557,720   S1,552,059   S1,587,161   S1,623,316   S1,660,555   S1,689,912   S1,738,419   S1,779,112   S1,821,025 From Combined Z1 tab Combined Z0 e2: LOP, PV   S1,547,284   S1,547,284   S1,547,284   S1,557,720   S1,552,059   S58,055   S59,688   S61,338   S63,038   S64,789 From Z4 tab Combined Z1 tab Combined Z0 e2: LOP, PV   S1,600   S10,009   S10,126   S91,759   S9,365   S9,561   S9,763   S9,970   S1,0184   S10,404	36			\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	\$819,600	
Target Balance   Combined Zone 1: LWW, PV, VOC   \$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   From Combined Zot tab   \$4,736   North San Juan   \$53,632   \$53,622   \$53,437   \$53,525   \$55,5019   \$56,529   \$58,885   \$59,688   \$61,338   \$60,6308   \$64,789   From Combined Zot tab   \$4,736   North San Juan   \$51,600   \$10,690   \$10	37														
Combined Zone 2: LOP, HV   \$1,547,284   \$1,547,284   \$1,547,284   \$1,557,700   \$1,552,059   \$5,555,052   \$5,800,055   \$1,560,0555   \$1,569,912   \$1,738,449   \$1,779,112   \$1,799,112   \$	38	Ta	arget Balance												
Combined Zone 2: LOP, HV   \$1,547,284   \$1,547,284   \$1,547,284   \$1,557,700   \$1,552,059   \$5,552,059   \$5,623,216   \$1,623,316   \$1,660,555   \$1,698,912   \$1,738,419   \$1,779,112   \$1,821,025   From Combined 22 tab   \$1,472,84   \$	39		-	\$2,127,086	\$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 From Combined Z1 tab	
473	40														
42  4749   Gold Creek   \$10,690   \$10,690   \$10,690   \$10,126   \$9,175   \$9,365   \$9,561   \$9,763   \$9,970   \$10,184   \$10,040   \$10,631   From Z5 tab   \$43,041   \$	11	4736													
471   4751   Mt. Lake Estates   \$15,208   \$15,167   \$14,816   \$15,167   \$14,816   \$15,252   \$15,860   \$16,121   \$16,576   \$17,044   \$17,526   \$11,526   \$18,109   \$138,109   \$	12												. ,		
473	12														
46	1.0														
46	44														
Fund Balances w/o Rate Increases  Gombined Zone 1: LWW, PV, VOC	45	4796	Eden Ranch												
Fund Balances w/o Rate Increases   Combined Zone 1: LWW, PV, VOC   \$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)   From Combined Z1 tab   Combined Zone 2: LOP, HV   \$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)   From Combined Z1 tab   \$(\$17,925,380)   From Combined Z2 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z4 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z4 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z5 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z5 tab   \$(\$1,470)   \$(\$15,478)   \$(\$15	46			\$3,919,126	\$3,919,126	\$3,944,975	\$3,927,901	\$4,018,262	\$4,111,334	\$4,207,198	\$4,305,938	\$4,407,640	\$4,512,394	\$4,620,289	
Fund Balances w/o Rate Increases   Combined Zone 1: LWW, PV, VOC   \$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)   From Combined Z1 tab   Combined Zone 2: LOP, HV   \$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)   From Combined Z1 tab   \$(\$17,925,380)   From Combined Z2 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z4 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z4 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z5 tab   \$(\$1,470)   \$(\$15,441,69)   \$(\$17,925,380)   From Z5 tab   \$(\$1,470)   \$(\$15,478)   \$(\$15	47														
Combined Zone 2: LOP, HV   \$2,214,209   \$1,288,390   \$6,275,339   \$2,468,251   \$4,370,309   \$6,335,881   \$8,367,356   \$10,393,348   \$12,420,172   \$15,424,169   \$17,925,380   From Combined Z2 tab	48	Fu	und Balances w/o Rate Increases												
Combined Zone 2: LOP, HV   \$2,214,209   \$1,288,390   \$6,275,339   \$2,468,251   \$4,370,309   \$6,335,881   \$8,367,356   \$10,393,348   \$12,420,172   \$15,424,169   \$17,925,380   From Combined Z2 tab	49		Combined Zone 1: LWW, PV, VOC	\$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) From Combined Z1 tab	
4736 North San Juan   \$179,345   \$147,268   \$104,146   \$69,288   \$31,281   \$(\$9,976)   \$(\$54,460)   \$(\$102,225)   \$(\$153,368)   \$(\$207,990)   \$(\$266,196)   From 24 tab	50		Combined Zone 2: LOP, HV	\$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) From Combined Z2 tab	
Signature   Sign	51	4736													
AF51   Mt. Lake Estates   \$44,062   \$37,889   \$31,774   \$26,298   \$19,966   \$12,751   \$4,623   \$5,325   \$16,233   \$28,128   \$410,41   \$rom 27 tab	52														
\$\frac{4}{55}   4734   Cascade Shores   \$\frac{4}{10,305}   \$\frac{5}{366,844}   \$\frac{5}{324,411}   \$\frac{2}{280,786}   \$\frac{5}{229,541}   \$\frac{1}{170,422}   \$\frac{1}{10,3167}   \$\frac{(\$19,359)}{102,145}   \$\frac{5}{210,455}   \$\frac{5}{251,337}   \$\frac{2}{361,433}   \$\frac{7}{150,500}   \$\frac{7}{150,500}   \$\frac{1}{150,500}   \$\	53														
Second	- Δ														
Second	54														
Stimated Interest Earned (w/ Rate Increases)   Stimated Interest Earned (w/ Stim	55	4796	Eden Kanch				. ,		. ,						
Estimated Interest Earned (w/ Rate Increases)	_			\$4,190,319	\$2,643,318	(\$260,380)	(\$2,862,643)	(\$5,634,383)	(\$8,582,140)	(\$11,710,887)	(\$15,089,029)	(\$19,026,539)	(\$24,066,266)	(\$28,894,111)	
Solution	57														
Solution	58	Es	stimated Interest Earned (w/ Rate Increa	ases)											
60         Combined Zone 2: LOP, HV         \$6,991         \$3,866         \$2,511         \$3,468         \$5,424         \$7,151         \$8,785         \$10,458         \$10,202         \$9,018         From Combined Z2 tab           61         4736         North San Juan         \$652         \$515         \$401         \$328         \$276         \$249         \$235         \$221         \$206         \$191         From Z4 tab           62         4749         Gold Creek         \$0         \$3         \$3         \$2         \$2         \$11         \$36         \$66         \$95         \$91         From Z5 tab           63         4751         Mt. Lake Estates         \$164         \$141         \$125         \$113         \$103         \$95         \$87         \$79         \$74         \$71         From Z7 tab           64         4734         Cascade Shores         \$1,551         \$1,388         \$1,242         \$1,096         \$937         \$765         \$485         \$142         \$0         \$0         From Z8 tab           65         4796         Eden Ranch         \$644         \$576         \$488         \$471         \$449         \$422         \$393         \$363         \$332         \$300         From Z9 tab     <	59		Combined Zone 1: LWW, PV, VOC		\$3,660	\$1,672	\$1,139	\$2,756	\$5,327	\$8,107	\$10,619	\$11,641	\$11,338	\$10,273 From Combined Z1 tab	
61         4736         North San Juan         \$652         \$515         \$401         \$328         \$276         \$249         \$235         \$221         \$206         \$191         From Z4 tab           62         4749         Gold Creek         \$0         \$3         \$3         \$2         \$2         \$11         \$36         \$66         \$95         \$91         From Z5 tab           63         4751         Mt. Lake Estates         \$164         \$141         \$125         \$113         \$103         \$95         \$87         \$79         \$74         \$71         From Z7 tab           64         4734         Cascade Shores         \$1,551         \$1,388         \$1,242         \$1,096         \$937         \$765         \$485         \$142         \$0         \$0         From Z8 tab           65         4796         Eden Ranch         \$644         \$576         \$488         \$471         \$449         \$422         \$393         \$363         \$332         \$300         From Z9 tab	60														
62         4749         Gold Creek         \$0         \$3         \$3         \$2         \$2         \$11         \$36         \$66         \$95         \$91         From Z5 tab           63         4751         Mt. Lake Estates         \$164         \$141         \$125         \$113         \$103         \$95         \$87         \$79         \$74         \$71         From Z7 tab           64         4734         Cascade Shores         \$1,551         \$1,388         \$1,242         \$1,096         \$937         \$765         \$485         \$142         \$0         \$0         From Z8 tab           65         4796         Eden Ranch         \$644         \$576         \$488         \$471         \$449         \$422         \$393         \$363         \$332         \$300         From Z9 tab	61	4736	•												
63     4751     Mt. Lake Estates     \$164     \$141     \$125     \$113     \$103     \$95     \$87     \$79     \$74     \$71     From 27 tab       64     4734     Cascade Shores     \$1,551     \$1,388     \$1,242     \$1,096     \$937     \$765     \$485     \$142     \$0     \$0     From 28 tab       65     4796     Eden Ranch     \$644     \$576     \$488     \$471     \$449     \$422     \$393     \$363     \$332     \$300     From 29 tab	52														
64     4734     Cascade Shores     \$1,551     \$1,388     \$1,242     \$1,096     \$937     \$765     \$485     \$142     \$0     \$0     From Z8 tab       65     4796     Eden Ranch     \$644     \$576     \$488     \$471     \$449     \$422     \$393     \$363     \$332     \$300     From Z9 tab	23														
65 4796 Eden Ranch\$644 \$576 \$488 \$471 \$449 \$422 \$393 \$363 \$332 \$300 From Z9 tab	0.0														
		4796	Eden Ranch												
66 \$0 \$13,662 \$8,161 \$5,910 \$8,234 \$12,519 \$16,800 \$20,641 \$22,970 \$22,247 \$19,944	66			\$0	\$13,662	\$8,161	\$5,910	\$8,234	\$12,519	\$16,800	\$20,641	\$22,970	\$22,247	\$19,944	

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	А	В	С	D	E	F	G	Н	İ	J	K	L	М
1	Nevada County Sanitation	District											
	Sewer Model												
3	Table 5 - Capital Improvem	ent Program											
4													
5	Capital Project Costs (2020)	.,											•
	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		Notes
	Z1 Lake Wildwood	\$0	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$250,000	\$650,000	\$1,250,000	\$1,350,000		CIP Schedule per District
	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	
	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	
	Z5 Gold Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$15,000	\$18,000	
	Z6 Penn Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Z7 MLE	\$0	\$0	\$0	\$0	\$0	\$0	\$750	\$750	\$750	\$750	\$3,000	
	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	
	Z9 Eden Ranch	\$0	\$45,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$125,000	
	Z11 Higgins Village	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	
	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 19		Average An	nual Cash-Funded	Projects (FY 2020	21 to FY 2024-25)	\$266,500							
	A		2.640/	2.640/	2.640/	2.640/	2.640/	2.640/	2.640/	2.649/	2.640/		
	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%		
	Caraltal Dualant Canta (fortun	- ¢)											
	Capital Project Costs (futur	• •	EV 2024 22	EV 2022 22	FV 2022 24	EV 2024 25	EV 2025 26	EV 2026 27	EV 2027 20	FV 2020 20	FV 2020 20	Talal Basis at Cont	1
	Project Description Z1 Lake Wildwood	FY 2020-21	<b>FY 2021-22</b> \$307,924	<b>FY 2022-23</b> \$158,029	<b>FY 2023-24</b> \$162,203	FY 2024-25	<b>FY 2025-26</b> \$170,884	<b>FY 2026-27</b> \$292,330	<b>FY 2027-28</b> \$780,133	<b>FY 2028-29</b> \$1,539,882	<b>FY 2029-30</b> \$1,707,000	Total Project Cost \$5,284,871	
	Z1 Lake Wildwood Z2 Lake of the Pines	\$0 \$0	\$307,924	\$158,029 \$105,352	\$162,203	\$166,487 \$110,991	\$170,884	\$292,330	\$120,020	\$1,539,882	\$1,707,000	\$5,284,871	
	Z4 North San Juan	\$0 \$0	\$153,962	\$105,332	\$108,133	\$110,991	\$113,923	\$116,932	\$120,020	\$1,971,049	\$1,390,888	\$4,191,253	
	Z5 Gold Creek	\$0 \$0	\$10,264 \$0	\$2,634 \$0	\$2,703 \$0	\$2,775 \$0	\$2,848 \$0	\$2,923 \$0	\$3,601	\$3,080 \$0	\$3,161	\$22,567	
	Z6 Penn Valley	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3,601 \$0	\$0 \$0	\$18,967	\$22,567 \$0	
	Z7 MLE	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$877	\$900	\$924	\$948	\$3,649	
	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	
	Z9 Eden Ranch	\$10,000	\$46,189	\$10,535	\$10,814	\$11,099	\$11,392	\$11,693	\$12,002	\$12,319	\$12,644	\$138,687	
	Z11 Higgins Village	\$0 \$0	\$46,189	\$10,535 \$0	\$10,814 \$0	\$11,099	\$11,392 \$0	\$11,693	\$12,002	\$12,319 \$0	\$12,644 \$0	\$5,132	
	Z11 Higgins Village Z12 Valley Oak Court	\$0 \$0	\$5,132	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$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	
23	iotai	710,000	7333,133	7201,010	7203,201	7230,302	7307,144	ر <i>ا</i> ر ر ر بہر	7J7J,002	73,307,211	73,103,220	73,072,320	

	А	В	С	D	E	F	G	Н	I	J	K	L
1	Nevada County Sanitation District		•	•	•	•	•			•		
2	Sewer Model											
3	Table 6 - Debt Service & Coverage											
4												
5	<u>-</u>						Projected					=
6	<u>-</u>	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
7												
8	Cascade Shores SRF Loan											
9	Principal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$0	
10	Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		_0% interest
11	Subtotal	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	<b>\$</b> 0	Expires June 30, 2029
12												
13	Lake of the Pines BoA Loan	64.47.050	61.47.050	61.47.050	61.47.050	6447.050	6447.050	672.520	40	40	40	
14	Principal	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	\$147,059	\$73,529	\$0 \$0	\$0 \$0	\$0 \$0	
15 16	Interest	\$32,871	\$27,612	\$22,352	\$17,093	\$11,834 \$158,892	\$6,574	\$1,315	\$0 \$0	\$0 \$0	\$0 \$0	- Evpires August 1, 2026
17	Subtotal	\$179,930	\$174,670	\$169,411	\$164,152	\$158,892	\$153,633	\$74,844	\$0	\$0	\$0	Expires August 1, 2026
18	Lake of the Pines SRF Loan											
19	Principal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$0	\$0	
20	Interest	\$948,938	\$0	\$948,938	\$948,938	\$948,938	\$948,938	\$948,938	\$948,938	\$0 \$0		0% interest
21	Subtotal	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$948,958	\$0		Expires Jan 12, 2028
22	Subtotal	7540,550	<del>75-10,550</del>	<del>2240,230</del>	<del>2240,230</del>	7540,550	7540,550	7540,550	7540,550	ÇÜ	ÇÜ	Expires 3411 12, 2020
23	Lake of the Pines Solar											
24	Principal	\$87,565	\$88,075	\$88,748	\$89,272	\$89,803	\$90,495	\$91,041	\$91,594	\$92,310	\$92,879	
25	Interest	\$48,879	\$46,062	\$43,225	\$40,369	\$37,497	\$34,606	\$31,694	\$28,765	\$25,815	\$22,845	
26	Subtotal	\$136,444	\$134,137	\$131,973	\$129,641	\$127,300	\$125,101	\$122,735	\$120,359	\$118,125		Expires Aug 1, 2036
27		,,	, - , -	, - ,-	,-	, ,	, ,,	, , ,	, -,	, -, -	,	,
28	Lake Wildwood BoA Loan											
29	Principal	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	\$58,824	\$29,412	\$0	\$0	\$0	
30	Interest	\$13,148	\$11,045	\$8,941	\$6,837	\$4,733	\$2,630	\$526	\$0	\$0	\$0	
31	Subtotal	\$71,972	\$69,868	\$67,764	\$65,661	\$63,557	\$61,453	\$29,938	\$0	\$0	\$0	Expires Aug 1, 2026
32												
33	Lake Wildwood SRF Loan											
34	Principal	\$640,414	\$654,503	\$668,902	\$683,618	\$698,657	\$714,028	\$729,736	\$745,791	\$0	\$0	
35	Interest	\$66,428	\$58,743	\$50,889	\$42,862	\$34,659	\$26,275	\$17,706	\$8,949	\$0	\$0	
36	Service Charge	\$55,356	\$48,952	\$42,407	\$35,718	\$28,882	\$21,896	\$14,755	\$7,458	\$0	\$0	
37	Grant Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	_
38	Subtotal	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$762,198	\$0	\$0	Expires Nov 23, 2027
39												
40		40.4.5	40 400	40.00	40.00	40.0==	40.000.000	44.05=	44 0	A4	A4	
41	Total Debt Service	\$2,116,459	\$2,106,790	\$2,097,262	\$2,087,568	\$2,077,863	\$2,068,301	\$1,955,631	\$1,848,473	\$135,083	\$115,724	
42												
43	Debt Service by Zone	446.0=0	446.0=0	446.0==	446.0==	4460==	4460==	446.0=5	446.0==	446.0==	4.4	T T L 70
44	Cascade Shores	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958		To Tab Z8
45	Lake of the Pines	\$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		To Tab Z2, Combined Z2
46	Lake Wildwood	\$834,170	\$832,066	\$829,962	\$827,859	\$825,755	\$823,651	\$792,136	\$762,198	\$0		To Tab Z1, Combined Z1
47		\$2,116,459	\$2,106,790	\$2,097,262	\$2,087,568	\$2,077,863	\$2,068,301	\$1,955,631	\$1,848,473	\$135,083	\$115,724	

1	A New de Courte Coult tile District	В	С	D	E	F	G	Н	I	J	K	L	M
	Nevada County Sanitation District Sewer Model												
	Table 7a - Z4 North San Juan - Rate Adjustment Ar	nalysis and Su	mmary										
4													
5	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	1
	O&M Rate	<b>n/a</b> \$785	<b>0.0%</b> \$785	<b>10.0%</b> \$864	<b>10.0%</b> \$950	<b>10.0%</b> \$1,045	<b>10.0%</b> \$1,149	<b>10.0%</b> \$1,264	<b>3.0%</b> \$1,302	<b>3.0%</b> \$1,341	<b>3.0%</b> \$1,381	<b>3.0%</b> \$1,423	
	Capital Rate	\$0	\$0	\$0	\$0	\$1,043	\$0	\$1,204	\$1,302	\$0	\$1,381	\$1,423	
9	Total Rate	\$785	\$785	\$864	\$950	\$1,045	\$1,149	\$1,264	\$1,302	\$1,341	\$1,381	\$1,423	•
10	Standby Charges	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	
11	O&M EDUs		85	85	85	85	85	85	85	85	85	85	From Tab 3A
	Capital EDUs		0	0	0	0	0	0	0	0	0		From Tab 3A
14	•												
	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		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
18		Dro	jected Year	-End Unro	etricted Ca	eh Balance	(North Sa	n luan)					
19	\$200,0	00	jecieu real	-Elia Ollie	Stricted Ca	SII Dalalici	(NOTHI Se	iii Juaii)					
20	\$180,0	100											
27			_										
23	\$160,0	00	$\overline{}$										
24	\$140,0	00											
25				Proje	ected Reserve	und Balance <u>v</u>	vith Rate Incre	ases					
26	\$120,0 <u>e</u> <u>B</u> \$100,0	100		11/2									
28	\$100,0	00											
29	0,088 \$80,0	.00				_							
30	0,08\$	00				-						_	
31	<b>9</b> \$60,0	00						_	-		•	_	
33	\$40,0				_		Target	Reserve Balance	20			_	
		()()					. 0	reserve Balanc					
34						- N.		reserve Bulune					
34 35	\$20,0					, 8	-			aut Pata Ingres	2505		
34 35 36	\$20,0	00				***	Projecte	d Reserve Fund	l Balance <u>with</u>				
34 35 36 37 38	\$20,0	00	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,	, 22 <sup>23</sup>	o Pa	Projecte	d Reserve Fund	l Balance <u>with</u>			-0.20	
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	\$20,0	00	1202027	7202,22	722223	72023-24	Projecte	d Reserve Fund	l Balance <u>with</u>			1018-30	
40	\$20,0	00		84.2021.122	F. 2022.23	RY 2023 2A	Projecte	d Reserve Fund	l Balance <u>with</u>			1018030	
40	\$20,0	00	Budgeted				Projected	d Reserve Func	Balance with	12021,28	(2028-28)		Notes
40	\$20,0	00		FY 2021-22	FY 2022-23	FY 2023-24	Projecte	d Reserve Fund	l Balance <u>with</u>			p(12 <sup>2-30</sup> FY 2029-30	Notes
40 41 42 43 44	\$20,0	00	Budgeted FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Projected	d Reserve Fund	Balance wither	√ 2027-28	70 <sup>128-729</sup> F <sup>1</sup>	FY 2029-30	
40 41 42 43 44 45	\$20,0  4700 Shared Costs Class 1 Expenses (4700 Overhead)	00	\$35,371	<b>FY 2021-22</b> \$36,743	<b>FY 2022-23</b> \$37,845	<b>FY 2023-24</b> \$38,980	Projecter FY 2024-25 \$40,150	d Reserve Func Anti-2 <sup>®</sup> Projected FY 2025-26	Balance with	FY 2027-28 \$43,873	7078 79 FY 2028-29 \$45,189	<b>FY 2029-30</b> \$46,544	From Tab 2B, row 11
40 41 42 43 44 45 46	\$20.0  4700 Shared Costs  Class 1 Expenses (4700 Overhead)  Class 2 Expenses (4700 Overhead)	00	\$35,371 \$16,766	\$36,743 \$14,551	\$37,845 \$11,142	\$38,980 \$11,376	Projected FY 2024-25 \$40,150 \$11,617	d Reserve Fund  Projected FY 2025-26  \$41,354 \$11,866	FY 2026-27 \$42,595 \$12,121	FY 2027-28 \$43,873 \$12,385	FY 2028-29 \$45,189 \$12,656	\$46,544 \$12,936	From Tab 2B, row 11 From Tab 2B, row 24
40 41 42 43 44 45	\$20,0  4700 Shared Costs Class 1 Expenses (4700 Overhead)	00	\$35,371	<b>FY 2021-22</b> \$36,743	<b>FY 2022-23</b> \$37,845	<b>FY 2023-24</b> \$38,980	Projecter FY 2024-25 \$40,150	d Reserve Func Anti-2 <sup>®</sup> Projected FY 2025-26	Balance with	FY 2027-28 \$43,873	7078 79 FY 2028-29 \$45,189	\$46,544 \$12,936 \$13,743	From Tab 2B, row 11
40 41 42 43 44 45 46 47 48 49	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead)	00	\$35,371 \$16,766 \$10,533	\$36,743 \$14,551 \$10,849	\$37,845 \$11,142 \$11,175	\$38,980 \$11,376 \$11,510	Projected FY 2024-25 \$40,150 \$11,617 \$11,855	d Reserve Fund Projected FY 2025-26 \$41,354 \$11,866 \$12,211	FY 2026-27 \$42,595 \$12,121 \$12,577	FY 2027-28  \$43,873 \$12,385 \$12,954	FY 2028-29 \$45,189 \$12,656 \$13,343	\$46,544 \$12,936 \$13,743	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs	00	\$35,371 \$16,766 \$10,533 \$0	\$36,743 \$14,551 \$10,849 \$0	\$37,845 \$11,142 \$11,175 \$0	\$38,980 \$11,376 \$11,510 \$0	FY 2024-25  \$40,150 \$11,617 \$11,857 \$50	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0	FY 2026-27 \$42,595 \$12,121 \$12,577 \$50	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0	FY 2028-29  \$45,189 \$12,656 \$13,343 \$0	\$46,544 \$12,936 \$13,743 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs	000	\$35,371 \$16,766 \$10,533 \$0 \$62,670	\$36,743 \$14,551 \$10,849 \$0 \$62,142	\$37,845 \$11,142 \$11,175 \$0 \$60,162	\$38,980 \$11,376 \$11,510 \$0 \$61,866	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	FY 2026-27 \$42,595 \$12,121 \$12,577 \$0 \$67,293	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0 \$69,212	FY 2028-29  \$45,189 \$12,656 \$13,343 \$0 \$71,188	\$46,544 \$12,936 \$13,743 \$0 \$73,224	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53	\$20,0  4700 Shared Costs  Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense	00	\$35,371 \$16,766 \$10,533 \$0 \$62,670	\$36,743 \$14,551 \$10,849 \$0 \$62,142	\$37,845 \$11,142 \$11,175 \$0 \$60,162	\$38,980 \$11,376 \$11,510 \$0 \$61,866	FY 2024-25  \$40,150 \$11,617 \$11,855 \$63,622	d Reserve Fund Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	FY 2026-27 \$42,595 \$12,121 \$12,577 \$0 \$67,293	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0 \$69,212	FY 2028-29  \$45,189 \$12,656 \$13,343 \$0 \$71,188	\$46,544 \$12,936 \$13,743 \$0 \$73,224	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs 520010 Misc. Expense 520200 Clothing 520310 Communications	000 so	\$35,371 \$16,766 \$10,533 \$0 \$62,670	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412	\$37,845 \$11,142 \$11,175 \$0 \$60,162	\$38,980 \$11,376 \$11,510 \$0 \$61,866	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	FY 2026-27  \$42,595 \$12,121 \$12,577 \$0 \$67,293	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0 \$69,212	\$45,189 \$12,656 \$13,343 \$0 \$71,188	\$46,544 \$12,936 \$13,743 \$0 \$73,224	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53	\$20,0  4700 Shared Costs  Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service	000	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	FY 2026-27  \$42,595 \$12,121 \$12,577 \$67,293	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0 \$69,212  \$0 \$0 \$59,212	FY 2028-29  \$45,189 \$12,656 \$13,343 \$0 \$71,188  \$0 \$0 \$50 \$507 \$50	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$50 \$522 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53	\$20,0  4700 Shared Costs  Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance	000	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	FY 2026-27  \$42,595 \$12,121 \$12,577 \$0 \$67,293	FY 2027-28  \$43,873 \$12,385 \$12,954 \$0 \$69,212  \$0 \$492 \$0 \$50	FY 2028-29  \$45,189 \$12,656 \$13,343 \$0 \$71,188  \$0 \$0 \$50 \$507 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$0 \$522 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety	000	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$50	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622	Projected FY 2025-26 \$41,354 \$11,866 \$12,211 \$0 \$65,431	Balance with   FY 2026-27   \$42,595   \$12,121   \$12,577   \$0   \$67,293   \$0   \$478   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$0	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$492 \$0 \$0 \$59	\$45,189 \$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$50 \$507 \$0 \$50 \$507	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	\$20,0  4700 Shared Costs  Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$0 \$0 \$50 \$50 \$15,000 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0 \$15,914	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391	FY 2024-25  \$40,150 \$11,617 \$11,855 \$63,622  \$0 \$0 \$0 \$16,883 \$0 \$16,883	## A Reserve Fund    Projected   FY 2025-26	## Support	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$492 \$0 \$0 \$18,448 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$0 \$50 \$50 \$0 \$19,002	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	4700 Shared Costs Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Total 4700 Shared Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$0 \$15,000 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$412 \$0 \$0 \$15,450 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0 \$15,914 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$0 \$450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$0 \$0 \$17,389 \$0 \$0 \$0	Balance with   FY 2026-27   \$42,595   \$12,121   \$12,577   \$0   \$67,293   \$0   \$478   \$0   \$0   \$17,911   \$0   \$0	\$43,873 \$12,385 \$12,954 \$0 \$69,212 \$0 \$492 \$0 \$18,448 \$0 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$507 \$0 \$507 \$0 \$0 \$507 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	\$20,0  \$2	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$50 \$15,000 \$0 \$50	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0 \$0 \$15,914 \$0 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$450 \$0 \$16,883 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$17,389 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	\$42,595 \$12,121 \$12,577 \$0 \$67,293 \$0 \$17,911 \$0 \$0 \$0	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$0 \$507 \$0 \$0 \$19,002 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	\$20,0  \$20,0  \$20,0  \$4700 Shared Costs  Class 1 Expenses (4700 Overhead)  Class 2 Expenses (4700 Overhead)  Class 3 Expenses (4700 Overhead)  Total 4700 Shared Costs  \$20010 Misc. Expense \$20200 Clothing \$20310 Communications \$20330 Data Communication Service \$20700 Insurance \$20690 Household / Safety \$20900 Maint - Equipment \$20910 Fuel \$21120 Maint - Infrastructure \$21121 Other Maint - Infrastructure	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$0 \$0 \$0 \$0 \$0 \$15,000 \$0 \$0 \$0 \$0 \$15,000	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$412 \$0 \$0 \$15,450 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0 \$15,914 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0 \$16,391	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$0 \$450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$0 \$0 \$17,389 \$0 \$0 \$0	Balance with   FY 2026-27   \$42,595   \$12,121   \$12,577   \$0   \$67,293   \$0   \$478   \$0   \$0   \$17,911   \$0   \$0	\$43,873 \$12,385 \$12,954 \$0 \$69,212 \$0 \$492 \$0 \$18,448 \$0 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$0 \$50 \$50 \$0 \$19,002 \$0 \$6,334	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	\$20,0  \$2	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$50 \$15,000 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$0 \$5,55	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0 \$0 \$15,914 \$0 \$0 \$0 \$0 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$0 \$0 \$16,883 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	## Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$17,389 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	\$42,595 \$12,121 \$12,577 \$67,293 \$0 \$67,293 \$0 \$17,911 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$6,149	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$0 \$507 \$0 \$0 \$19,002 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0 \$0 \$19,572 \$0 \$0 \$0 \$19,572	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	\$20,0  \$20,0  \$20,0  \$20,0  \$20,0  \$3 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Costs  \$20010 Misc. Expense \$20200 Clothing \$20310 Communications \$20330 Data Communication Service \$20700 Insurance \$20690 Household / Safety \$20900 Maint Equipment \$20910 Fuel \$211000 Maint Building \$21120 Maint- Infrastructure \$21121 Other Maint Infrastructure \$21410 Office Expense \$21420 Postage \$21470 Software Lic/ purchases	b b b b b	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$400 \$0 \$0 \$0 \$0 \$50 \$0 \$50 \$0 \$50 \$0 \$15,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$0 \$5,150 \$0 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$424 \$0 \$0 \$15,914 \$0 \$0 \$0 \$5,305 \$0 \$5	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,857 \$0 \$63,622  \$0 \$0 \$0 \$16,883 \$0 \$0 \$5,628 \$0 \$5,628 \$0 \$0 \$5,628	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$17,389 \$0 \$17,389 \$0 \$5,796 \$0 \$0 \$5,796 \$0 \$0 \$0	\$42,595 \$12,121 \$12,577 \$67,293 \$67,293 \$0 \$17,911 \$0 \$0 \$5,970 \$0	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$0 \$0 \$1,492 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$0 \$0 \$50 \$50 \$0 \$19,002 \$0 \$0 \$19,002 \$0 \$0 \$19,002 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0 \$0 \$0 \$19,572 \$0 \$0 \$0 \$0 \$19,572 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 58 59 60 61 62 63 64 65 66	\$20,0  \$2	00	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$5,150 \$0 \$5,150	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0 \$0 \$15,914 \$0 \$5,305 \$5,305 \$0 \$5,305	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$5,464 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$0 \$450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$30 \$464 \$0 \$0 \$0 \$0 \$5,796 \$0 \$0 \$5,796 \$0 \$0 \$0 \$0	Balance with   FY 2026-27	\$43,873 \$12,385 \$12,954 \$0 \$69,212 \$0 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$6,149 \$0 \$0 \$0,50	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$507 \$0 \$507 \$0 \$0 \$507 \$0 \$0 \$19,002 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0 \$0 \$6,524 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67	\$20,0  \$2	000	\$10,766 \$10,533 \$0 \$62,670 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0 \$0 \$15,914 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$16,883 \$0 \$0 \$5,628 \$0 \$0 \$0 \$5,628 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$41,354 \$11,856 \$12,211 \$0 \$65,431  \$0 \$0 \$17,389 \$0 \$0 \$50 \$50 \$0 \$50 \$50 \$50 \$50 \$50 \$5	\$42,595 \$12,121 \$12,595 \$12,121 \$12,595 \$0 \$67,293 \$0 \$0 \$17,911 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$43,873 \$12,385 \$12,385 \$12,954 \$0 \$69,212 \$0 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$50 \$507 \$0 \$50 \$507 \$0 \$50 \$507 \$0 \$50 \$507 \$0 \$50 \$507 \$0 \$0 \$507 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$5522 \$0 \$0 \$19,572 \$0 \$0 \$6,524 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 65 61 62 63 64 65 66	\$20,0  \$2	00	\$35,371 \$16,766 \$10,533 \$0 \$62,670 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$36,743 \$14,551 \$10,849 \$0 \$62,142 \$0 \$0 \$412 \$0 \$0 \$15,450 \$0 \$5,150 \$0 \$5,150	\$37,845 \$11,142 \$11,175 \$0 \$60,162 \$0 \$0 \$424 \$0 \$0 \$15,914 \$0 \$5,305 \$5,305 \$0 \$5,305	\$38,980 \$11,376 \$11,510 \$0 \$61,866 \$0 \$0 \$437 \$0 \$0 \$16,391 \$0 \$0 \$5,464 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	FY 2024-25  \$40,150 \$11,617 \$11,855 \$0 \$63,622  \$0 \$0 \$0 \$450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$41,354 \$11,866 \$12,211 \$0 \$65,431  \$0 \$0 \$30 \$464 \$0 \$0 \$0 \$0 \$5,796 \$0 \$0 \$5,796 \$0 \$0 \$0 \$0	Balance with   FY 2026-27	\$43,873 \$12,385 \$12,954 \$0 \$69,212 \$0 \$0 \$492 \$0 \$0 \$18,448 \$0 \$0 \$6,149 \$0 \$0 \$0,50	\$45,189 \$12,656 \$13,343 \$0 \$71,188 \$0 \$507 \$0 \$507 \$0 \$0 \$507 \$0 \$0 \$19,002 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$46,544 \$12,936 \$13,743 \$0 \$73,224 \$0 \$0 \$522 \$0 \$0 \$19,572 \$0 \$0 \$6,524 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 11 From Tab 2B, row 24 From Tab 2B, row 37

		- n	C	-	- 1	F	6				1/		T
1 1	A Nevada County Sanitation District	В	C	D	E	F	G	Н	I	J	K	L	M
_	Sewer Model												
-	Table 7a - Z4 North San Juan - Rate Adjustment A	nalysis and Sum	ımanı										
4	rable 7a - 24 North San Juan - Nate Aujustinent A	ilialysis allu Sull	iiiaiy										
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 82	540425 Cap Software	b	\$0	\$0 \$0	\$0	\$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 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
84	540710 Other Infra Pres / Improvements Total O&M Costs	b	\$38,593	\$0 \$39,751	\$0 \$40,943	\$0 \$42,172	\$0 \$43,437	\$0 \$44,740	\$0 \$46,082	\$0 \$47,465	\$0 \$48,888	\$0 \$50,355	-
85	Total Odivi Costs		\$30,393	\$35,751	34U,543	342,172	243, <del>4</del> 3/	ş <del>44</del> ,740	340,08Z	247,400	240,000	33U,333	
	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$n	No Debt service
87			50	ÇÜ	50	ÇÜ	ŞÜ	50	ÇÜ	50	ÇÜ	50	TO DESCRIPTION
_	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			7,	*,	7-00,010	,,	,,	¥===,= :=	¥===,===	¥===,= ::	¥===,= :=	<b>7</b> ,	
91 I	Revenues w/ Rate Increases												
	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
	(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		To row 102
	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		From row 16
	(less) Revenue at Current Annual Capital Rates	_	\$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													
	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		From Tab 3A, Accounts for growth
	Revenue at Current Annual Service Rates (Capital)		\$0 \$1,680	\$0 \$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0		From Tab 3A, Accounts for growth
_	Revenue at Current Standby Rates Revenue from O&M Rate Increases		\$1,680	\$6,673	\$1,680 \$14,012	\$1,680 \$22,086	\$1,680 \$30,967	\$1,680 \$40,736	\$1,680 \$43,960	\$1,680 \$47,281	\$1,680 \$50,701		from Tab 3A From above
_	Revenue from Capital Rate Increases		\$0	\$0,073 \$0	\$14,012	\$22,080	\$30,967	\$40,730	\$45,960	\$47,281	\$30,701		From above
	Total Rate Revenue	-	\$68,405	\$75,078	\$82,417	\$90,491	\$99,372	\$109,141	\$112,365	\$115,686	\$119,106	\$122,629	Trom above
_	Transfer to/from Reserves	-	(\$32,729)	(\$26,687)	(\$18,559)	(\$13,418)	(\$7,558)	(\$900)	(\$881)	(\$862)	(\$842)	(\$821)	<del>-</del>
106			(402), 23)	(420,007)	(420,000)	(425).10)	(4.,550)	(4500)	(4501)	(4502)	(4042)	(4321)	
	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		\$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		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		4-	4	4	4.			4.		4		4.	
	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%
	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	
_	Fund Balance w/o Rate Increases												
120	Beginning Fund Balance		\$179,345	\$147,268	\$104,146	\$69,288	\$31,281	(\$9,976)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990)	
121	Transfer to/from Operations		\$179,345 (\$32,729)	(\$33,359)	(\$32,571)	\$69,288 (\$35,504)	(\$38,525)	(\$9,976)	(\$54,460)	(\$102,225)	(\$153,368)	(\$207,990) (\$55,045)	
123	Capital		(\$32,729) \$0	(\$10.264)	(\$2,634)	(\$35,504)	(\$38,525)	(\$41,636)	(\$44,841)	(\$48,142)	(\$3,080)	(\$35,045)	
124	Additional capital		\$0 \$0	(\$10,264)	(\$2,634) \$0	\$0	(\$2,773)	(\$2,848)	(\$2,923)	(\$3,001)	(\$3,080) \$0	(\$3,161)	
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	(\$34,460) \$0	\$0	(\$155,508) \$0	(\$207, <del>55</del> 0) \$0	(\$200,190)	
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)	•
	Datanec	+=. 5,5.5	, , <b>_</b>	+->-,0	+ 35,200	7 7 7 7 7 7 7	(75,5.0)	(+3.,.50)	(+-5-,5)	(+=55,550)	(+=5.,550)	(+=00,200)	

	A			В	С	D	E	F	G	Н		ı	К	1	М
1	Nevada County Sanitatio	n District		U		U			ď	П	'	,	K	L .	IVI
2	Sewer Model														
3	Table 7b - Z5 Gold Creek	- Rate Adjustme	ent Analys	sis and Summa	ry										
4				EV 2040 20	FV 2020 24	EV 2024 22	FV 2022 22	FV 2022 24	FV 2024 2F	FV 2025 26	FV 2026 27	FW 2027 20	FV 2020 20	FV 2020 20	
5	Rate Increases		Г	FY 2019-20 n/a	FY 2020-21 0.0%	FY 2021-22 20.0%	FY 2022-23 20.0%	FY 2023-24 20.0%	FY 2024-25 20.0%	FY 2025-26 20.0%	FY 2026-27 0.0%	FY 2027-28 0.0%	FY 2028-29 0.0%	FY 2029-30 0.0%	
7	O&M Rate		L	\$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				\$235	\$235	\$282	\$338	\$406	\$487	\$585	\$585	\$585	\$585	\$585	
	Standby Charges			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	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		From Tab 3A
14					_	_	_	_	•	_	-	•	_	_	
15	Revenues with Proposed				\$10,340	\$12,408	\$14,890	\$17,868	\$21,441	\$25,729	\$25,729	\$25,729	\$25,729		Row 7*Row 12;
16	Revenues with Proposed	Capital Rate Inc	reases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Row 8*Row 13;
17	[			Droico	tad Vaar Er	ad Haraatri	atad Caab	Balanaa (C	ald Craak)						
19			\$25,000	Projec	teu rear-⊑i	ia onrestri	cieu casii	Balance (G	iola Creek)						¬
20 21 22 23													/ \	\	
21															
22			\$20,000	+										$-\!$	
24				1										_	
25 26 27		m						Projected Rese	erve Fund Balar	nce <u>with</u> Rate II	ncreases			•	
26		ő	\$15,000								/				-
27		Reserves Balances									<b>—</b>				
28 29		Ва				-	ounce December D	) alamaa					_	_	
30		es	\$10,000			18	arget Reserve B	salance	-	-	/ •	_			-
31		≥ 0					•	•							
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33		Ľ.	\$5,000	+						- A					1
34 35															
36	1				_		-		_						
36 37			\$0	- OX	.00.00	1	1 .000	ok i <sup>st</sup>			· · · · ·	400	.04.11		
36 37 38			\$0	75018	1 2020	12027	12022	72023	7 202A···	7025···	12026	12021	7 2028	72028	
36 37 38 39			\$0	E43010	E4 2020	FY 2027	E4 2022	F12023	E4 2024	E4 2022	F4 2026	F4 2027	E4 2028	F-1 2029	
36 37 38			\$0	K43018		E42027	F4 2022	K-4 2023	E4 2004		E43008	E4 2027	E4.3608	E4 JQJB	
36 37 38 39 40 41 42			\$0	£45018	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
36 37 38 39 40 41 42 43			\$0	K43018	Budgeted					Projected					Notes
36 37 38 39 40 41 42 43		0 Overhead)	\$0	E4 3018	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	
36 37 38 39 40 41 42 43 44 45	Class 1 Expenses (470		\$0	E4 5018	Budgeted FY 2020-21 \$4,168	<b>FY 2021-22</b> \$4,330	<b>FY 2022-23</b> \$4,459	<b>FY 2023-24</b> \$4,593	FY 2024-25 \$4,731	Projected FY 2025-26 \$4,873	<b>FY 2026-27</b> \$5,019	<b>FY 2027-28</b> \$5,170	<b>FY 2028-29</b> \$5,325	<b>FY 2029-30</b> \$5,485	From Tab 2B, ro
36 37 38 39 40 41 42 43		0 Overhead)	\$0	Li Jalia	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	<b>FY 2029-30</b> \$5,485 \$8,078	
36 37 38 39 40 41 42 43 44 45 46 47	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470	0 Overhead) 0 Overhead) 0 Overhead)		E4308	\$4,168 \$10,470 \$1,241 \$0	\$4,330 \$9,086 \$1,278 \$0	\$4,459 \$6,958 \$1,317 \$0	\$4,593 \$7,104 \$1,356 \$0	\$4,731 \$7,255 \$1,397 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0	\$5,019 \$7,569 \$1,482 \$0	\$5,170 \$7,734 \$1,526 \$0	\$5,325 \$7,903 \$1,572 \$0	\$5,485 \$8,078 \$1,619 \$0	From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470	0 Overhead) 0 Overhead)		E430B	\$4,168 \$10,470 \$1,241	\$4,330 \$9,086 \$1,278	\$4,459 \$6,958 \$1,317	\$4,593 \$7,104 \$1,356	\$4,731 \$7,255 \$1,397	Projected FY 2025-26 \$4,873 \$7,410 \$1,439	\$5,019 \$7,569 \$1,482	\$5,170 \$7,734 \$1,526	\$5,325 \$7,903 \$1,572	\$5,485 \$8,078 \$1,619	From Tab 2B, rov From Tab 2B, rov From Tab 2B, rov
36 37 38 39 40 41 42 43 44 45 46 47 48 49	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470	0 Overhead) 0 Overhead) 0 Overhead)		K 3018	\$4,168 \$10,470 \$1,241 \$0	\$4,330 \$9,086 \$1,278 \$0	\$4,459 \$6,958 \$1,317 \$0	\$4,593 \$7,104 \$1,356 \$0	\$4,731 \$7,255 \$1,397 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0	\$5,019 \$7,569 \$1,482 \$0	\$5,170 \$7,734 \$1,526 \$0	\$5,325 \$7,903 \$1,572 \$0	\$5,485 \$8,078 \$1,619 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Shar		F1 2018	\$4,168 \$10,470 \$1,241 \$0	\$4,330 \$9,086 \$1,278 \$0	\$4,459 \$6,958 \$1,317 \$0	\$4,593 \$7,104 \$1,356 \$0	\$4,731 \$7,255 \$1,397 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0	\$5,019 \$7,569 \$1,482 \$0	\$5,170 \$7,734 \$1,526 \$0	\$5,325 \$7,903 \$1,572 \$0	\$5,485 \$8,078 \$1,619 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 O&M Costs 520010 Misc. Expense 520200 Clothing	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Shar			\$4,168 \$10,470 \$1,241 \$0 \$15,879	\$4,330 \$9,086 \$1,278 \$0 \$14,694	\$4,459 \$6,958 \$1,317 \$0 \$12,734	\$4,593 \$7,104 \$1,356 \$0 \$13,053	\$4,731 \$7,255 \$1,397 \$0 \$13,382	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0 \$13,721	\$5,019 \$7,569 \$1,482 \$0 \$14,070	\$5,170 \$7,734 \$1,526 \$0 \$14,430	\$5,325 \$7,903 \$1,572 \$0 \$14,800	\$5,485 \$8,078 \$1,619 \$0 \$15,182	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communicatio	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Share	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879	\$4,330 \$9,086 \$1,278 \$0 \$14,694	\$4,459 \$6,958 \$1,317 \$0 \$12,734	\$4,593 \$7,104 \$1,356 \$0 \$13,053	\$4,731 \$7,255 \$1,397 \$0 \$13,382 \$0 \$0 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0 \$13,721 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070	\$5,170 \$7,734 \$1,526 \$0 \$14,430	\$5,325 \$7,903 \$1,572 \$0 \$14,800	\$5,485 \$8,078 \$1,619 \$0 \$15,182	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communicatic 520330 Data Communicatic	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Share	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879	\$4,330 \$9,086 \$1,278 \$0 \$14,694	\$4,459 \$6,958 \$1,317 \$0 \$12,734	\$4,593 \$7,104 \$1,356 \$0 \$13,053	\$4,731 \$7,255 \$1,397 \$0 \$13,382	Projected FY 2025-26  \$4,873 \$7,410 \$1,439 \$0 \$13,721  \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800	\$5,485 \$8,078 \$1,619 \$0 \$15,182	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communicati 520330 Data Commun 520700 Insurance	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Share	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879 \$0 \$0 \$0 \$0 \$0	\$4,330 \$9,086 \$1,278 \$0 \$14,694 \$0 \$0 \$0 \$0 \$0 \$0	\$4,459 \$6,958 \$1,317 \$0 \$12,734 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,593 \$7,104 \$1,356 \$0 \$13,053	\$4,731 \$7,255 \$1,397 \$0 \$13,382 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0 \$13,721 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070 \$0 \$0 \$0 \$0 \$0 \$0	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800	\$5,485 \$8,078 \$1,619 \$0 \$15,182 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 50 51 51 52 53 54 55 56 57 78	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communicatic 520330 Data Communicatic	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Shari	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879	\$4,330 \$9,086 \$1,278 \$0 \$14,694	\$4,459 \$6,958 \$1,317 \$0 \$12,734	\$4,593 \$7,104 \$1,356 \$0 \$13,053	\$4,731 \$7,255 \$1,397 \$0 \$13,382	Projected FY 2025-26  \$4,873 \$7,410 \$1,439 \$0 \$13,721  \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800	\$5,485 \$8,078 \$1,619 \$0 \$15,182	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 50 51 52 53 54 55 56 57 58 59	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communicatic 520330 Data Communicatic 520700 Insurance 520690 Household / 5	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Shari	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,330 \$9,086 \$1,278 \$0 \$14,694 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,459 \$6,958 \$1,317 \$0 \$12,734 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,593 \$7,104 \$1,356 \$0 \$13,053 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,731 \$7,255 \$1,397 \$0 \$13,382 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$4,873 \$7,410 \$1,439 \$0 \$13,721  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$5,485 \$8,078 \$1,619 \$0 \$15,182 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 46 47 48 50 51 52 53 54 55 56 57 58 59 60	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 Class 4 Expenses (470  O&M Costs 5200010 Misc. Expense 520200 Clothing 520310 Communicatic 520330 Data Communicatic 520700 Insurance 520690 Household / S 520900 Maint Equip 520100 Maint Build	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Share  ons citation Service afety ment	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,330 \$9,086 \$1,278 \$0 \$14,694 \$0 \$0 \$0 \$0 \$0 \$0 \$206 \$0 \$206	\$4,459 \$6,958 \$1,317 \$0 \$12,734 \$0 \$0 \$0 \$0 \$0 \$0 \$212 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,593 \$7,104 \$1,356 \$0 \$13,053 \$0 \$0 \$0 \$0 \$0 \$0 \$1219 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,731 \$7,255 \$1,397 \$0 \$13,382 \$0 \$0 \$0 \$0 \$0 \$0 \$225 \$0 \$0	Projected FY 2025-26 \$4,873 \$7,410 \$1,439 \$0 \$13,721 \$0 \$0 \$0 \$0 \$0 \$0 \$232 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070 \$0 \$0 \$0 \$0 \$0 \$239 \$0 \$0 \$239	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0 \$0 \$0 \$246 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800 \$0 \$0 \$0 \$0 \$0 \$253 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,485 \$8,078 \$1,619 \$0 \$15,182 \$0 \$0 \$0 \$0 \$0 \$261 \$0 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
36 37 38 39 40 41 42 43 44 45 50 51 52 53 54 55 56 57 58 59 60 61	Class 1 Expenses (470 Class 2 Expenses (470 Class 3 Expenses (470 Class 4 Expenses (470 Class 4 Expenses (470 Class 4 Expenses (470 Days 1 Expenses (470 Day	0 Overhead) 0 Overhead) 0 Overhead) Total 4700 Sharn  ons citization Service afety ment ng ructure	ed Costs		\$4,168 \$10,470 \$1,241 \$0 \$15,879 \$0 \$0 \$0 \$0 \$0 \$0 \$200 \$0	\$4,330 \$9,086 \$1,278 \$0 \$14,694 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$206 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,459 \$6,958 \$1,317 \$0 \$12,734 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,593 \$7,104 \$1,356 \$0 \$13,053 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,731 \$7,255 \$1,397 \$0 \$13,382 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$4,873 \$7,410 \$1,439 \$0 \$13,721  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$232 \$0 \$0 \$0 \$0	\$5,019 \$7,569 \$1,482 \$0 \$14,070 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$239 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,170 \$7,734 \$1,526 \$0 \$14,430 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,325 \$7,903 \$1,572 \$0 \$14,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$5,485 \$8,078 \$1,619 \$0 \$15,182 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, ro From Tab 2B, ro From Tab 2B, ro
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New Mode County Smittation District   Sewer Mode   Sewe		A	В	C	D	F	E	G	Н	1 1	1	К	1	М
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200   100		_	FY 2019-20	FY 2020-21										_
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17   17   17   17   17   17   17   17			b											
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200   200			b											
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Second Source   Second Sourc			g											
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Section   Sect	86	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	No debt service
Second   Processes   Second					•			•		•	•		•	
Pername   Pern														
Percence with Proposed CM Rate Increases   \$10,340   \$12,405   \$14,805   \$17,866   \$17,806   \$10,340   \$		Total Revenue Requirement		\$17,700	\$16,572	\$14,671	\$15,051	\$15,442	\$15,845	\$16,260	\$16,688	\$17,128	\$17,582	
94   Revenue from O&M Rate Increases   \$0   \$2,088   \$4,550   \$7,528   \$11,101   \$15,389   \$15,389   \$15,389   \$15,389   \$15,389   \$16,000   \$10														
Separation   Sep			-											
50   150														
Sevenue from Capital Rate Increases   S0   \$0   \$0   \$0   \$0   \$0   \$0   \$0														
93			-											
99   Newnue at Current Annual Service Rates (CaRM)   \$10,340   \$		nevenue nom capital nate mercases		Ų.	Ų.	Ç.	ų,	Ç.	Ų.	Ç.	Ψū	Ç.	Ç.	101011 205
100   Revenue at Current Annual Service Rates (Capital)   50   50   50   50   50   50   50   5		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
				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A, Ac
103   New number from Capital Rate Increases   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	101	Revenue at Current Standby Rates		\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	from Tab 3A
104   Total Rate Revenue														
105   106   107   108   108   109			_											From above
106			_											
First   Firs		Transfer to/from Reserves		(\$7,360)	(\$4,164)	\$219	\$2,817	\$5,999	\$9,884	\$9,469	\$9,041	\$8,601	\$8,147	
Beginning Fund Balance		Fund Palance w/ Pate Increases	EV 2010 20	EV 2020 21	EV 2021 22	EV 2022 22	EV 2022 24	EV 2024 2E	EV 2025 20	EV 2026 27	FV 2027 20	FV 2020 20	FV 2020 20	
Transfer to/from Operations		-	FT 2019-20											•
Total Target Balance   S1,000   S1,000   S1,000   S1,000   S1,000   S0   S0   S0   S0   S0   S0   S0														
Till   Interfund LOC repayment - incl. 2% interest														
Tight   Capital   Spot   Spo														
Fund Subtotal   Fund Subtotal   Fund Subtotal   Fund Subtotal   Estimated Interest Earned   Says   S675   S897   \$17   \$1,017   \$4,330   \$13,810   \$19,287   \$27,954   \$17,229   \$115   \$155   \$566   \$955   \$911   \$160	112	• •		\$0			\$0			\$0	(\$3,601)	\$0	(\$18,967)	
Stimated Interest Earned   S0   \$3   \$3   \$2   \$2   \$11   \$36   \$66   \$95   \$91	113			\$0	\$0	\$0		\$0		\$0	\$0		\$0	District input, to
Finding Balance   S1,801			_											
117														-
Till   O&M Reserve Target   S8,890   \$8,890   \$8,890   \$8,326   \$7,375   \$7,565   \$7,761   \$7,963   \$8,170   \$8,384   \$8,604   \$8,831   6 mos. O&M ex     Till   Capital Reserve Target   \$1,800   \$1,8		Ending Balance	(\$1,801)	\$839	\$678	\$900	\$18	\$1,019	\$4,341	\$13,846	\$19,353	\$28,048	\$17,319	
Tight   Capital Reserve Target   \$1,800   \$1,8			40.05	40.0	40.0	4= 0	Am #	4	4= 0	40.4	40.0	40.5-	40.5	
120					1 - 7				, ,					
121														1-year average F
Fund Balance w/o Rate Increases		Total Target Balance	\$10,090	\$10,090	\$10,126	\$9,1/5	\$9,305	100,66	\$9,763	7) د,دډ	\$10,184	\$10,404	\$10,031	
Reginning Fund Balance   (\$1,801) (\$9,161) (\$15,393) (\$19,724) (\$24,435) (\$29,537) (\$35,042) (\$40,962) (\$50,911) (\$57,699)		Fund Balance w/o Rate Increases												
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         \$0         \$0         \$18,967           126         Additional capital         \$0				(\$1.801)	(\$9.161)	(\$15.393)	(\$19.724)	(\$24.435)	(\$29.537)	(\$35.042)	(\$40.962)	(\$50.911)	(\$57,699)	
125   Capital   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$														
126         Additional capital         \$0 <td>125</td> <td></td>	125													
128 Estimated Interest Earned \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	126													From above
	127		-	(\$9,161)	(\$15,393)	(\$19,724)	(\$24,435)	(\$29,537)	(\$35,042)	(\$40,962)	(\$50,911)	(\$57,699)	(\$83,908)	•
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)	128													-
		Fueline Delenes	(\$1.901)	(\$0.161)	(\$15.393)	(\$19.724)	(\$24.435)	(\$29,537)	(\$35.042)	(\$40,962)	(\$50.911)	(\$57,699)	(\$83,908)	

1	A Navada Savitali a Ristria	В	С	D	E	F	G	Н	I	J	K	L	M
	Nevada County Sanitation District Sewer Model												
	Table 7c - Z7 Mountain Lake Estates - Rate Adjus	stment Analysis	and Summary										
4													
5	Rate Increases	FY 2019-20 n/a	FY 2020-21 0.0%	FY 2021-22 5.0%	FY 2022-23 5.0%	FY 2023-24 5.0%	FY 2024-25 5.0%	FY 2025-26 5.0%	FY 2026-27 5.0%	FY 2027-28 5.0%	FY 2028-29 5.0%	FY 2029-30 5.0%	
	O&M Rate	\$565	\$565	\$593	\$623	\$654	\$687	\$721	\$757	\$795	\$835	\$877	
	Capital Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Rate Standby Charges	\$565 \$138	\$565 \$138	\$593 \$138	\$623 \$138	\$654 \$138	\$687 \$138	\$721 \$138	\$757 \$138	\$795 \$138	\$835 \$138	\$877 \$138	
11	Standby Charges	\$130	\$130	\$130	3130	\$130	\$130	\$130	\$136	\$136	\$130	3130	
	O&M EDUs		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
	Revenues with Proposed Capital Rate Increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Row 8*Row 13; to Below
17 18													
19	\$50,00	<sub>0</sub> Proje	cted Year-E	.nd Unresti	ricted Casi	n Balance (	Mountain L	ake Estate	es)				
20													
21	\$45,00	<u> </u>		_									
23	\$40,00	0 +											
24	\$35,00	0											
25	φ			-	Pro	ojected Reserve	Fund Balance	with Rate Incr	reases				
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	\$30,00 <u>e</u> <u>e</u> \$25,00	٠ <del> </del>											
28	<del>"</del> \$25,00	0				<del> </del>	_						
29	9 \$20,00	۰ ــــــــــــــــــــــــــــــــــــ											
30	\$20,00 \$2,000 \$3,000 \$4,000 \$4,000		_	_	_				•			•	
32	\$15,00		et Reserve Balan	ice.									
33	<u>د</u> \$10,00						-						
34	\$5,00	0						Proje	ected Reserve F	und Balance <u>w</u>	<u>rithout</u> Rate In	creases	
36	]							7.					
37	\$	0 + 0	- 01	್ಲಿ	ഹ	۰,	, v <sub>o</sub>	, oo	- A	· ~	. ~	- OD	•
38		FY 2019-20	KY 2020.27	E4 2021-22	FY 2022.23	F-1 2023-2ª	FY 2024-25	, 12025-26	F1 2026-27	72027.28	1202829	12029:30	
40		64.	<i>₹</i> 4.	₹.	٤,	₹.	₹.		€ <sub>4</sub> , €	<sup>7</sup> (	۸٠ ﴿	٠,	
41 42			Budgeted	EV 2024 22	FV 2022 22	EV 2022 24	EV 2024 2E	Projected FY 2025-26			FY 2028-29	FY 2029-30	
43			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28			
44													Notes
45													
			\$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 47	Class 2 Expenses (4700 Overhead)		\$13,997 \$6,777 \$4,168	\$5,882	\$14,976 \$4,504 \$4,422	\$4,599	\$4,696	\$16,365 \$4,796		\$5,006	\$17,882 \$5,116	\$18,419 \$5,229	
47 48	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)		\$6,777 \$4,168 \$0	\$5,882 \$4,293 \$0	\$4,504 \$4,422 \$0	\$4,599 \$4,555 \$0	\$4,696 \$4,691 \$0	\$16,365 \$4,796 \$4,832 \$0	\$16,856 \$4,900 \$4,977 \$0	\$5,006 \$5,126 \$0	\$17,882 \$5,116 \$5,280 \$0	\$18,419 \$5,229 \$5,439 \$0	From Tab 2B, row 14 From Tab 2B, row 27
47 48 49	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs		\$6,777 \$4,168	\$5,882 \$4,293	\$4,504 \$4,422	\$4,599 \$4,555	\$4,696 \$4,691	\$16,365 \$4,796 \$4,832	\$16,856 \$4,900 \$4,977	\$5,006 \$5,126	\$17,882 \$5,116 \$5,280	\$18,419 \$5,229 \$5,439	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs		\$6,777 \$4,168 \$0	\$5,882 \$4,293 \$0	\$4,504 \$4,422 \$0	\$4,599 \$4,555 \$0	\$4,696 \$4,691 \$0	\$16,365 \$4,796 \$4,832 \$0	\$16,856 \$4,900 \$4,977 \$0	\$5,006 \$5,126 \$0	\$17,882 \$5,116 \$5,280 \$0	\$18,419 \$5,229 \$5,439 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense	b	\$6,777 \$4,168 \$0 \$24,943	\$5,882 \$4,293 \$0 \$24,715	\$4,504 \$4,422 \$0 \$23,902	\$4,599 \$4,555 \$0 \$24,579	\$4,696 \$4,691 \$0 \$25,276	\$16,365 \$4,796 \$4,832 \$0 \$25,994	\$16,856 \$4,900 \$4,977 \$0 \$26,733	\$5,006 \$5,126 \$0 \$27,494	\$17,882 \$5,116 \$5,280 \$0 \$28,279	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing	b	\$6,777 \$4,168 \$0 \$24,943	\$5,882 \$4,293 \$0 \$24,715	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications	b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994	\$16,856 \$4,900 \$4,977 \$0 \$26,733	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing	b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety	b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety	b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel	b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel	b b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel	b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Other Maint Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage	b b b b b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Other Maint Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage	b b b b b b b b b b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$4,000 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521120 Maint Building 521120 Maint Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage 521470 Software Lic/ purchases 521470 Lic >500	b b b b b b b b b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$0 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Costs  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520700 Insurance 520690 Household / Safety 520910 Fuel 521000 Maint Equipment 520910 Fuel 521121 Other Maint Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage 521470 Software Lic/ purchases 521472 Lic >500 521474 Software Subscription	b b b b b b b b b b b b b b b b	\$6,777 \$4,168 \$0 \$24,943 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,882 \$4,293 \$0 \$24,715 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,504 \$4,422 \$4,000 \$23,902 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,599 \$4,555 \$0 \$24,579 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$4,696 \$4,691 \$0 \$25,276 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,365 \$4,796 \$4,832 \$0 \$25,994 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,856 \$4,900 \$4,977 \$0 \$26,733 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$5,006 \$5,126 \$0 \$27,494 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$17,882 \$5,116 \$5,280 \$0 \$28,279 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$18,419 \$5,229 \$5,439 \$0 \$29,087 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 14 From Tab 2B, row 27 From Tab 2B, row 40

Pose		А	В	С	D	E	F	G	Н	1	1	K	ı	М
Secretary   Property	1					_		J			, ,	IX.		·
Part		•												
Part			tment Analysis	and Summary										
	4	•	•	•										
	5	_	FY 2019-20	FY 2020-21										
1	70		b											
1	71		-											
14   12   12   12   12   12   12   12	72		-											
The content of the	73	• •	~											
The content of the			-											
The content of the	76		b											
The content of the	77		b											
19   19   19   19   19   19   19   19	78		~											
March   Marc	79		g											
18   5.400   5.00   5			b											
Second   S	81		b		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Second   S	82		b	\$0	\$0		\$0	\$0		\$0			\$0	
Second   S	83		b											
Mathematic   Section   S	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	
Non-Operating Revenue   150		- 1		4.				1.0						
Property		Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	No debt service
		Non Onesetine Devenue		/¢F3\	(¢52)	(čEa)	(čE2)	(¢E2)	(¢E2)	(¢52)	(¢F2)	(čE2)	(¢E2)	
Security   Revenue with Proposed GMM Rate Increases			-	11-7										•
Pername with Proposed ORM Rate Increases   \$22,600   \$		Total Nevellue Nequirement		323,704	723,002	323,020	323,632	330,708	331,391	332,433	333,430	334,400	333,333	
Segretures with Proposed GMM Rate Increases   \$12,000   \$23,000   \$23,000   \$23,000   \$23,000   \$23,000   \$23,000   \$22,000		Revenues w/ Rate Increases												
Segregative at Current Annual OakM Rate increases   \$12,000   \$122,000   \$1				\$22,600	\$23,730	\$24,917	\$26,162	\$27,470	\$28,844	\$30,286	\$31,800	\$33,390	\$35,060	From row 15
Separation   Sep	93	(less) Revenue at Current Annual O&M Rates		(\$22,600)			(\$22,600)	(\$22,600)	(\$22,600)			(\$22,600)	(\$22,600)	From Tab 3A
September   Sept		Revenue from O&M Rate Increases	_		\$1,130	\$2,317	\$3,562	\$4,870		\$7,686	\$9,200	\$10,790	\$12,460	To row 102
Sevenue from Capital Rate Increases   50   \$1   \$2   \$3   \$4   \$5   \$5   \$5   \$7   \$8   \$9   To row 103														
Sequence			_											
Separate de Current Annual Service Rates (Captul)   S2,600   S22,600   S22		Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	To row 103
		Dougnes at Current Annual Comica Dates (ORAA)		¢22.600	¢22.000	¢22.000	¢22.000	¢22.000	¢22.000	¢22.000	¢22.000	¢22.600	¢22.600	From Tob 2A Associate for grouth
10   10   10   10   10   10   10   10														
102   Newnue from O&M Rate Increases   \$0   \$1,130   \$2,217   \$3,562   \$4,870   \$6,244   \$5,686   \$9,200   \$10,790   \$12,460   \$70 m above   \$10 m above   \$23,428   \$24,559   \$25,747   \$26,993   \$28,302   \$29,577   \$31,120   \$32,655   \$34,225   \$35,897   \$70 m above   \$10 m above			'											
100   101   102   102   103														
Tansfer to/from Reserves   FY 2019-20   FY 2021-22   FY 2022-23   FY 2022-24   FY 2022-25   FY 2022-25   FY 2022-26   FY 2022-26   FY 2022-27   FY 2022-28   FY 2023-05   FY				\$0									\$9	From above
			_	\$23,428	\$24,559	\$25,747	\$26,993	\$28,302	\$29,677	\$31,120	\$32,635	\$34,226		
		Transfer to/from Reserves		(\$6,336)	(\$5,123)	(\$3,274)	(\$2,858)	(\$2,406)	(\$1,914)	(\$1,379)	(\$800)	(\$173)	\$504	
Beginning Fund Balance   \$44,062   \$37,889   \$32,907   \$29,759   \$27,014   \$24,711   \$22,892   \$20,723   \$19,102   \$18,080   \$100   \$														
Transfer to/from Operations   So   So   So   So   So   So   So   S			FY 2019-20											
Total Target Balance   Standard Stand	108													
Additional capital   Additional capital   So   So   So   So   So   So   So   S	110	•												
Fund Subtotal   S37,726   S32,766   S29,634   S26,900   S24,608   S22,797   S20,636   S19,023   S18,005   S17,636   S17,636   S164   S141   S125   S113   S103   S95   S87   S79   S74   S71   S71   S71   S18,080   S17,707   S17,040   S18,080   S17,707   S17,040   S18,080   S17,707   S17,040   S18,080   S17,090   S18,080   S17,707   S18,080   S17,707   S18,080   S17,040   S18,080   S17,090   S18,080   S17,707   S18,080   S17,707   S18,080   S17,090   S18,080   S17,090   S18,080   S17,090   S18,080   S17,090   S18,080   S17,090   S18,080   S17,090   S18,080   S17,090   S18,080   S18,080   S17,090   S18,080   S18,080   S17,090   S			П											District input to below
Stimated Interest Earned   Standard   Stan														1
Finding Balance   S44,062   S47,889   S32,907   S29,759   S27,014   S24,711   S22,892   S20,723   S19,102   S18,080   S17,707	113			, .										
Tight   Transfer to / From Operations   Stage   Stag	114		\$44,062											
Total Target Balance   \$300														
Total Target Balance														
Top   Fund Balance w/o Rate Increases   Standard Standa														1-year average PAYGo CIP; From Table 5
Fund Balance w/o Rate Increases		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	
Seginning Fund Balance		Fund Balanca w/a Pata Increases												
Transfer to/from Operations   (\$6,336)   (\$6,254)   (\$5,592)   (\$6,424)   (\$7,280)   (\$8,163)   (\$9,071)   (\$10,008)   (\$10,972)   (\$11,965)   (\$12,972)   (\$12,				\$44.062	\$37.890	\$31 774	\$26.208	\$19.966	\$12 751	\$4.622	(\$5.325)	(\$16.222)	(\$28 128)	
123         Capital         \$0         <	122													
124         Additional capital         \$0 <td>123</td> <td></td>	123													
125         Fund Subtotal         \$37,726         \$31,635         \$26,182         \$19,874         \$12,686         \$4,589         \$5,325         \$(\$16,233)         \$24,041           126         Estimated Interest Earned         \$164         \$139         \$116         \$92         \$65         \$35         \$0         \$0         \$0	124	•												From above
	125		-											•
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)				\$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)	

1 1	A Nove de Courte Courte d'au Pictuie	В	С	D	E	F	G	Н	l	J	K	L	M
	Nevada County Sanitation District Sewer Model												
3	Table 7d - Z8 Cascade Shores - Rate Adjustmen	t Analysis and Su	ummary										
4													
5	Rate Increases	FY 2019-20 n/a	FY 2020-21 0.0%	FY 2021-22 2.0%	FY 2022-23 2.0%	FY 2023-24 2.0%	FY 2024-25 2.0%	FY 2025-26 2.0%	FY 2026-27 2.0%	FY 2027-28 2.0%	FY 2028-29 2.0%	FY 2029-30 2.0%	
	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	
	Total Rate	\$2,445	\$2,445	\$2,494	\$2,544	\$2,595	\$2,647	\$2,699	\$2,753	\$2,809	\$2,865	\$2,922	
11	Standby Charges	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	\$735	
12	O&M EDUs		87	87	87	87	87	87	87	87	87		From Tab 3A
	Capital EDUs		87	87	87	87	87	87	87	87	87	87	From Tab 3A
14	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		Row 8*Row 13; to Below
17													
18 19		Proj	jected Year	-End Unres	tricted Cas	sh Balance	(Cascade	Shores)					_
20													
21	\$400,000												1
23	\$350,000	1	_										_
22 23 24 25 26				and and				F	rojected Reser	ve Fund Balan	ce <u>with</u> Rate In	creases	
25	\$300,000				1.								7
26	\$250,000 \frac{\text{in}}{\text{in}}\$\$ \$200,000					-							
28	a a						-						
28 29 30 31 32 33	<u>က</u> \$200,000						*****						
30	\$150,000	Target P	Reserve Balance			_			-	-	•		_
32	\$150,000 \$2 \$150,000 \$2 \$100,000							1					
33	డ్ \$100,000			Project	ed Reserve Fur	nd Balance wit	hout Rate Incre	2200					
34 35	\$50,000	-		Troject	eu neserve i ui	id balarice with	nate mer	cases .	$\overline{}$				
36													
37 38	\$0	20	2.	ำ	ന	م ۵	, 15	96	27	100	, 75	, <sub>20</sub>	<b>-</b>
39	-	FY 2019-20	FY 2020-21	FY 2021,22	H 2022.23	E4 2023-24	FY 2024-25	KY 2025-26	FY 2026-27	FY 2021-28	E4 2028-28	FY 2029-30	
40		£4.		€.	₹.	₹.	€.		₹.	E	₹.	€4.	
41 42	4		Budgeted										
42			EV 2020 21	EV 2021 22	EV 2022 22	EV 2022 24	EV 2024 2E	Projected	EV 2026 27				Notes
43			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
44								FY 2025-26		FY 2027-28	FY 2028-29	FY 2029-30	
44 45	Class 1 Expenses (4700 Overhead)		\$111,227	\$115,540	\$119,006	\$122,577	\$126,254	FY 2025-26 \$130,042	\$133,943	<b>FY 2027-28</b> \$137,961	<b>FY 2028-29</b> \$142,100	<b>FY 2029-30</b> \$146,363	From Tab 2B, row 10
44 45 46 47	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead)							FY 2025-26		FY 2027-28	FY 2028-29	\$146,363 \$22,047	
44 45 46 47 48	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)		\$111,227 \$28,575 \$33,122 \$0	\$115,540 \$24,799 \$34,116 \$0	\$119,006 \$18,990 \$35,139 \$0	\$122,577 \$19,389 \$36,194 \$0	\$126,254 \$19,800 \$37,279 \$0	\$130,042 \$20,223 \$38,398 \$0	\$133,943 \$20,659 \$39,550 \$0	\$137,961 \$21,108 \$40,736 \$0	\$142,100 \$21,571 \$41,958 \$0	\$146,363 \$22,047 \$43,217 \$0	From Tab 2B, row 10 From Tab 2B, row 23
44 45 46 47 48 49	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost	5	\$111,227 \$28,575 \$33,122	\$115,540 \$24,799 \$34,116	\$119,006 \$18,990 \$35,139	\$122,577 \$19,389 \$36,194	\$126,254 \$19,800 \$37,279	\$130,042 \$20,223 \$38,398	\$133,943 \$20,659 \$39,550	\$137,961 \$21,108 \$40,736	\$142,100 \$21,571 \$41,958	\$146,363 \$22,047 \$43,217	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost	;	\$111,227 \$28,575 \$33,122 \$0	\$115,540 \$24,799 \$34,116 \$0	\$119,006 \$18,990 \$35,139 \$0	\$122,577 \$19,389 \$36,194 \$0	\$126,254 \$19,800 \$37,279 \$0	\$130,042 \$20,223 \$38,398 \$0	\$133,943 \$20,659 \$39,550 \$0	\$137,961 \$21,108 \$40,736 \$0	\$142,100 \$21,571 \$41,958 \$0	\$146,363 \$22,047 \$43,217 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs 520010 Misc. Expense	b	\$111,227 \$28,575 \$33,122 \$0 \$172,925	\$115,540 \$24,799 \$34,116 \$0 \$174,455	\$119,006 \$18,990 \$35,139 \$0 \$173,136	\$122,577 \$19,389 \$36,194 \$0 \$178,159	\$126,254 \$19,800 \$37,279 \$0 \$183,333	\$130,042 \$20,223 \$38,398 \$0 \$188,662	\$133,943 \$20,659 \$39,550 \$0 \$194,152	\$137,961 \$21,108 \$40,736 \$0 \$199,805	\$142,100 \$21,571 \$41,958 \$0 \$205,629	\$146,363 \$22,047 \$43,217 \$0 \$211,627	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs 520010 Misc. Expense	b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925	\$115,540 \$24,799 \$34,116 \$0 \$174,455	\$119,006 \$18,990 \$35,139 \$0 \$173,136	\$122,577 \$19,389 \$36,194 \$0 \$178,159	\$126,254 \$19,800 \$37,279 \$0 \$183,333	\$130,042 \$20,223 \$38,398 \$0 \$188,662	\$133,943 \$20,659 \$39,550 \$0 \$194,152	\$137,961 \$21,108 \$40,736 \$0 \$199,805	\$142,100 \$21,571 \$41,958 \$0 \$205,629	\$146,363 \$22,047 \$43,217 \$0 \$211,627	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs 520010 Misc. Expense	b	\$111,227 \$28,575 \$33,122 \$0 \$172,925	\$115,540 \$24,799 \$34,116 \$0 \$174,455	\$119,006 \$18,990 \$35,139 \$0 \$173,136	\$122,577 \$19,389 \$36,194 \$0 \$178,159	\$126,254 \$19,800 \$37,279 \$0 \$183,333	\$130,042 \$20,223 \$38,398 \$0 \$188,662	\$133,943 \$20,659 \$39,550 \$0 \$194,152	\$137,961 \$21,108 \$40,736 \$0 \$199,805	\$142,100 \$21,571 \$41,958 \$0 \$205,629	\$146,363 \$22,047 \$43,217 \$0 \$211,627	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs 520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance	b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$0 \$1,703 \$319 \$0	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$0 \$1,916 \$359 \$0	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$0 \$1,974 \$370 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$2,157 \$404 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety	b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$0 \$1,703 \$319 \$0 \$2,607	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$1,754 \$329 \$0 \$2,685	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$1,974 \$370 \$0 \$3,022	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$0 \$0 \$0 \$2,157 \$404 \$3,302	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment	b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,2531 \$9,000	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$0,51,974 \$370 \$0,53,022 \$310,746	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206 \$11,401	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$0 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520910 Fuel 521000 Maint Equipment 52010 Fuel 521000 Maint Building	b b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$9,000 \$0 \$50 \$50	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$50 \$515	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0,51,754 \$329 \$0 \$2,685 \$9,548 \$0 \$530	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130 \$563	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$0 \$580	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$0 \$1,974 \$370 \$0 \$3,022 \$10,746 \$0 \$597	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$11,069 \$0 \$0 \$3,113 \$11,069 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$333 \$0 \$3,206 \$11,401 \$0 \$633	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$0 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint Infrastructure	b b b b b b	\$111,227 \$28,575 \$33,122 \$00 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$9,000 \$0 \$500 \$500	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$5	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548 \$0 \$530 \$530 \$530 \$530	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0 \$546 \$5	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0,50 \$1,860 \$349 \$0 \$2,849 \$10,130 \$563 \$563	\$130,042 \$20,223 \$38,398 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$580 \$580	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$1,974 \$370 \$3,022 \$10,746 \$0 \$597 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069 \$0 \$615 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206 \$11,401 \$633 \$50	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$211,627 \$0 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$65 \$652 \$5	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint Infrastructure	b b b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$9,000 \$0 \$5,500	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$0 \$5,515	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0 \$2,68\$ \$9,548 \$0 \$530 \$530 \$530	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0 \$546 \$0 \$5,464	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130 \$0 \$563 \$0 \$563	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$0 \$580 \$5,796	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$0 \$1,974 \$370 \$0 \$3,022 \$10,746 \$0 \$597 \$0 \$597	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069 \$0 \$615 \$0 \$615 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206 \$11,401 \$0 \$633 \$0 \$6,334	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$0 \$652 \$0 \$6,524	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520700 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint- Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage	b b b b b b	\$111,227 \$28,575 \$33,122 \$00 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$9,000 \$0 \$500 \$500	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$515 \$50	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548 \$0 \$530 \$530 \$530 \$530	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0 \$546 \$5	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0,50 \$1,860 \$349 \$0 \$2,849 \$10,130 \$563 \$563	\$130,042 \$20,223 \$38,398 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$580 \$580	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$1,974 \$370 \$3,022 \$10,746 \$0 \$597 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069 \$0 \$615 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206 \$11,401 \$633 \$50	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$211,627 \$0 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$60 \$652 \$5	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint- Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521420 Postage 521420 Fostage	b b b b b b b b b b b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$0 \$500 \$500 \$500 \$500 \$500 \$500 \$500	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$5 \$233 \$0 \$0	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548 \$0 \$5300 \$53	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0 \$546 \$0 \$5,464 \$247 \$0 \$0	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130 \$0 \$563 \$563 \$0 \$5,628 \$254 \$0	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$0 \$580 \$5,796 \$262 \$0 \$0	\$133,943 \$20,659 \$39,550 \$194,152 \$0 \$194,152 \$0 \$3,022 \$10,746 \$0 \$597 \$0 \$5,970 \$270 \$0 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069 \$0 \$615 \$0 \$6149 \$278 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$31,206 \$11,401 \$0 \$633 \$0 \$633 \$2 \$0 \$0	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$0 \$652 \$0 \$6,524 \$295 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520690 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint- Infrastructure 521121 Other Maint Infrastructure 521410 Office Expense 521470 Software Lic/ purchases 521470 Software Lic/ purchases	b b b b b b b b b b b b b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$9,000 \$5 \$5,000 \$5,000 \$226 \$0 \$5,000	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$0 \$5,150 \$233 \$0 \$0	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548 \$530 \$530 \$530 \$530 \$530 \$530 \$530 \$530	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$3339 \$0 \$2,766 \$9,835 \$0 \$5,464 \$0 \$5,464 \$247 \$0 \$0 \$0	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130 \$563 \$0 \$5,628 \$254 \$0 \$0 \$5,628	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$10,433 \$0 \$580 \$0 \$5,796 \$262 \$0 \$0	\$133,943 \$20,659 \$39,550 \$0 \$194,152 \$0 \$0 \$1,974 \$370 \$0 \$3,022 \$10,746 \$0 \$597 \$0 \$5,597 \$0 \$5,970 \$270 \$0 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$11,069 \$615 \$0 \$6,149 \$278 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$3,206 \$11,401 \$633 \$0 \$633 \$0 \$6,334 \$286 \$0 \$0	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$652 \$0 \$6,524 \$295 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Class 1 Expenses (4700 Overhead) Class 2 Expenses (4700 Overhead) Class 3 Expenses (4700 Overhead) Class 4 Expenses (4700 Overhead)  Total 4700 Shared Cost  O&M Costs  520010 Misc. Expense 520200 Clothing 520310 Communications 520330 Data Communication Service 520700 Insurance 520700 Household / Safety 520900 Maint Equipment 520910 Fuel 521000 Maint Building 521120 Maint- Infrastructure 521121 Other Maint Infrastructure 521121 Office Expense 521470 Software Lic/ purchases 521472 Lic >500 521474 Software Subscription	b b b b b b b b b b b b b b	\$111,227 \$28,575 \$33,122 \$0 \$172,925 \$0 \$1,653 \$310 \$0 \$2,531 \$0 \$500 \$500 \$500 \$500 \$500 \$500 \$500	\$115,540 \$24,799 \$34,116 \$0 \$174,455 \$0 \$1,703 \$319 \$0 \$2,607 \$9,270 \$0 \$515 \$5 \$233 \$0 \$0	\$119,006 \$18,990 \$35,139 \$0 \$173,136 \$0 \$0 \$1,754 \$329 \$0 \$2,685 \$9,548 \$0 \$5300 \$53	\$122,577 \$19,389 \$36,194 \$0 \$178,159 \$0 \$1,806 \$339 \$0 \$2,766 \$9,835 \$0 \$546 \$0 \$5,464 \$247 \$0 \$0	\$126,254 \$19,800 \$37,279 \$0 \$183,333 \$0 \$0 \$1,860 \$349 \$0 \$2,849 \$10,130 \$0 \$563 \$563 \$0 \$5,628 \$254 \$0	\$130,042 \$20,223 \$38,398 \$0 \$188,662 \$0 \$1,916 \$359 \$0 \$2,934 \$10,433 \$0 \$580 \$5,796 \$262 \$0 \$0	\$133,943 \$20,659 \$39,550 \$194,152 \$0 \$194,152 \$0 \$3,022 \$10,746 \$0 \$597 \$0 \$5,970 \$270 \$0 \$0	\$137,961 \$21,108 \$40,736 \$0 \$199,805 \$0 \$2,033 \$381 \$0 \$3,113 \$11,069 \$0 \$615 \$0 \$6149 \$278 \$0	\$142,100 \$21,571 \$41,958 \$0 \$205,629 \$0 \$2,094 \$393 \$0 \$31,206 \$11,401 \$0 \$633 \$0 \$633 \$2 \$0 \$0	\$146,363 \$22,047 \$43,217 \$0 \$211,627 \$0 \$2,157 \$404 \$0 \$3,302 \$11,743 \$0 \$652 \$0 \$6,524 \$295 \$0	From Tab 2B, row 10 From Tab 2B, row 23 From Tab 2B, row 36

	А	В	С	D	E	F	G	Н	1	J	K	L	М
1 1	levada County Sanitation District	•						•					
	iewer Model												
	able 7d - Z8 Cascade Shores - Rate Adjustment	Analysis and Su	mmary										
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	h	\$38,365	\$39,516	\$40,701	\$41,922	\$43,180	\$44,476	\$45,810	\$47,184	\$48,600	\$50.058	<del>-</del>
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 76	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	\$0	
82 83	540600 Other Equipment	b b	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
84	540710 Other Infra Pres / Improvements Total O&M Costs	Ü	\$71,294	\$73,433	\$75,636	\$77,905	\$80,242	\$82,649	\$85,129	\$87,683	\$90,313	\$93,022	
85	Total Oxivi Costs		7/1,254	,,,,,so	773,030	277,303	700,242	902,049	J0J,123	707,003	750,313	793,022	•
	Debt Service		\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	\$16,958	ŚO	From Tab 6
87			,5	,	,3	,3	,3	,0	,0	,	, 0	ŶŨ	
88	Ion-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													
	Revenues w/ Rate Increases												
	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		From row 15
93 (	less) Revenue at Current Annual O&M Rates	-	(\$194,097) \$0	(\$194,097) \$3,882	(\$194,097) \$7,842	(\$194,097)	(\$194,097) \$16,000	(\$194,097) \$20,202	(\$194,097) \$24,488	(\$194,097)	(\$194,097) \$33,319		<u>)</u> From Tab 3A To row 102
_	Revenue from O&M Rate Increases Revenues with Proposed Capital Rate Increases		\$0 \$18,618	\$3,882 \$18,990	\$7,842 \$19,370	\$11,880 \$19,758	\$16,000	\$20,202	\$24,488 \$20,967	\$28,859 \$21,386	\$33,319		From row 16
	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)		From Tab 3A
97	Revenue from Capital Rate Increases	-	\$0	\$372	\$752	\$1,140	\$1,535	\$1,938	\$2,349	\$2,768	\$3,196		To row 103
98				****	****	+-,	+=,===	7-,	7-,	+=,	+-,	+-,	
99 F	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 F	Revenue at Current Annual Service Rates (Capital)	1	\$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
	Revenue at Current Standby Rates		\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	\$13,230	,	from Tab 3A
	Revenue from O&M Rate Increases		\$0	\$3,882	\$7,842	\$11,880	\$16,000	\$20,202	\$24,488	\$28,859	\$33,319		From above
	Revenue from Capital Rate Increases	-	\$0	\$372	\$752	\$1,140	\$1,535	\$1,938	\$2,349	\$2,768	\$3,196		From above
	otal Rate Revenue	-	\$225,945	\$230,199	\$234,539	\$238,965	\$243,480	\$248,085	\$252,782	\$257,573	\$262,460	\$267,444	
105	ransfer to/from Reserves		(\$35,012)	(\$34,427)	(\$30,971)	(\$33,837)	(\$36,834)	(\$39,965)	(\$43,237)	(\$46,653)	(\$50,221)	(\$36,985	)
	und 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	<u>)</u>
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)	(\$52,619)	(\$30,005)	(\$36,957)	(\$31,611	
111	Additional capital		\$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	4440.005	\$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	D&M Reserve Target	\$122,109	\$122,109	\$123,944	\$124,386	\$128,032	\$131,788	\$135,656	\$139,640	\$143,744	\$147,971	\$152 225	6 mos. O&M exps; (Row 42 + Row 77) *509
	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
	otal Target Balance	\$138,109	\$138,109	\$139,944	\$140,386	\$144,032	\$147,788	\$151,656	\$155,640	\$159,744	\$163,971	\$168,325	
119	<u> </u>	,	,	,-	,	. ,	. ,	,	,	,		,	
120 F	und 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)	(\$52,619)	(\$30,005)	(\$36,957)	(\$31,611	
124	Additional capital	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		From above
125 126	Fund Subtotal		\$365,293	\$323,031	\$279,578	\$228,523	\$169,623	\$102,620	(\$19,526)	(\$127,645)	(\$251,337)	(\$361,433	
126 127	Estimated Interest Earned Ending Balance	\$410,305	\$1,551 <b>\$366,844</b>	\$1,380 <b>\$324,411</b>	\$1,208 <b>\$280,786</b>	\$1,019 <b>\$229,541</b>	\$798 <b>\$170,422</b>	\$546 <b>\$103,167</b>	\$167 (\$19,359)	\$0 (\$127,645)	\$0 (\$251,337)	\$0 (\$361,433	
121	Ending Balance	\$410,305	3300,844	<b>\$324,411</b>	\$28U,78b	3229,341	\$170,422	\$103,167	(512,559)	(\$127,045)	(\$251,337)	(\$301,433	1

1 1		•		_	-	-	-	-			,	1/		14
1	Nevada County Sanita	A ation District	В	C	D	E	F	G	Н	ı	J	K	L	М
	Sewer Model	ation District												
3		nch - Rate Adjustment A	nalysis and Summ	ary										
4			EV 2040 20	FV 2020 24	FV 2024 22	FV 2022 22	FV 2022 24	FV 2024 2F	FV 202F 26	FV 2026 27	FV 2027 20	FV 2020 20	FV 2020 20	
5	Rate Increases		FY 2019-20 n/a	FY 2020-21 0.0%	FY 2021-22 0.0%	FY 2022-23 0.0%	FY 2023-24 0.0%	FY 2024-25 0.0%	FY 2025-26 0.0%	FY 2026-27 3.0%	FY 2027-28 3.0%	FY 2028-29 3.0%	FY 2029-30 3.0%	1
	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	I
8	Capital Rate		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	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	
	O&M EDUs			30	30	30	30	30	30	30	30	30	30	From Tab 3A
	Capital EDUs			0	0	0	0	0	0	0		0		From Tab 3A
14														
		sed O&M Rate Increases sed Capital Rate Increases		\$34,440 \$0	\$34,440 \$0	\$34,440 \$0	\$34,440 \$0	\$34,440 \$0	\$34,440 \$0	\$35,473 \$0	\$36,537 \$0	\$37,634 \$0		Row 7*Row 12; To Below Row 8*Row 13; to Below
17	Revenues with Proposi	seu Capitai Rate increases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ROW 8 - ROW 13; to Below
18					Pro	jected Yea	r-End Unre	stricted Ca	ash Baland	e (Eden R	anch)			
19		\$160,000				-				•				$\neg$
20		\$140,000 -												
22		\$ 14U,UUU -			$\overline{}$									
23		\$120,000 -			<u> </u>	_								$\dashv$
24		Ţ :==,=30						-	Pro	ojected Reserv	e Fund Balance	with Rate Inci	reases	
25		<b>ν</b> \$100,000 -								_				$\dashv$
27		\$80,000 - \$60,000 - \$60,000 - \$40,000 - \$80,00								-				
28	-	\$80,000 -												
29	'	S to the second										•		
30		\$60,000 -					D	tested Berein	Front Balance					
32		\$40,000 -					Pro	jected Reserve	Fund Balance	witnout Rate	Increases			
33	ľ	œ (10,000	Target Re	serve Balance		_					_		-	
34		\$20,000 -												<u> </u>
35	l l													
26														
36		\$0 -		<del> </del>						· •	<u> </u>			
36 37 38		\$0 -	79:30	2022	221.22	22,23	232 <sup>A</sup>		20526		, <sub>22</sub> ,28	, 2828	729.30	
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38		\$0 -	1201920 F1	2020.27	2021.22	(2022-23	1 2023-2ª	- 107A-75	~ 2025 <sup>26</sup>	EY 2026-27	F4 2021 28	F1 2028-28	E4 5050-30	
40		\$0 -	12019:20 FT		2021 <sup>22</sup> F	(2022.23	120232A	7 2021,25		KY 2026-27	FY 2027, 28	FY 2028-28	K4 2028-30	
36 37 38 39 40 41 42		\$0 <b>-</b>	12019:20 FT	8udgeted FY 2020-21	2022-22	12872 <sup>123</sup>	12023-24	FY 2024-25	Projected FY 2025-26			FY 2028-29	FY 2029-30	Notes
40 41 42 43		\$0 <b>-</b>	1 301.0×30	Budgeted					Projected	FY 2026-27	< <sup>√</sup> √ <sup>20</sup> √ <sup>2</sup> √ <sup>20</sup> FY 2027-28			Notes
40 41 42 43 44	4700 Shared Costs	· •	1,30,830 ×1	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	
40 41 42 43 44 45	Class 1 Expenses (4	4700 Overhead)	1,20,630 ×1	Budgeted FY 2020-21 \$12,531	<b>FY 2021-22</b> \$13,017	<b>FY 2022-23</b> \$13,407	<b>FY 2023-24</b> \$13,809	<b>FY 2024-25</b> \$14,224	Projected FY 2025-26 \$14,650	<b>FY 2026-27</b> \$15,090	<b>FY 2027-28</b> \$15,543	<b>FY 2028-29</b> \$16,009	<b>FY 2029-30</b> \$16,489	From Tab 2B, row 15
40 41 42 43 44 45 46 47		4700 Overhead) 4700 Overhead)	1,00,000 61	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	\$16,489 \$5,206	
40 41 42 43 44 45 46 47 48	Class 1 Expenses (4 Class 2 Expenses (4	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead)		\$12,531 \$6,748 \$3,732 \$0	\$13,017 \$5,856 \$3,843 \$0	\$13,407 \$4,484 \$3,959 \$0	\$13,809 \$4,578 \$4,078 \$0	\$14,224 \$4,675 \$4,200 \$0	\$14,650 \$4,775 \$4,326 \$0	\$15,090 \$4,878 \$4,456 \$0	\$15,543 \$4,984 \$4,589 \$0	\$16,009 \$5,093 \$4,727 \$0	\$16,489 \$5,206 \$4,869 \$0	From Tab 2B, row 15 From Tab 2B, row 28
40 41 42 43 44 45 46 47 48	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4	4700 Overhead) 4700 Overhead) 4700 Overhead)		\$12,531 \$6,748 \$3,732	\$13,017 \$5,856 \$3,843	\$13,407 \$4,484 \$3,959	\$13,809 \$4,578 \$4,078	\$14,224 \$4,675 \$4,200	\$14,650 \$4,775 \$4,326	\$15,090 \$4,878 \$4,456	\$15,543 \$4,984 \$4,589	\$16,009 \$5,093 \$4,727	\$16,489 \$5,206 \$4,869	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead)		\$12,531 \$6,748 \$3,732 \$0	\$13,017 \$5,856 \$3,843 \$0	\$13,407 \$4,484 \$3,959 \$0	\$13,809 \$4,578 \$4,078 \$0	\$14,224 \$4,675 \$4,200 \$0	\$14,650 \$4,775 \$4,326 \$0	\$15,090 \$4,878 \$4,456 \$0	\$15,543 \$4,984 \$4,589 \$0	\$16,009 \$5,093 \$4,727 \$0	\$16,489 \$5,206 \$4,869 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost		\$12,531 \$6,748 \$3,732 \$0	\$13,017 \$5,856 \$3,843 \$0	\$13,407 \$4,484 \$3,959 \$0	\$13,809 \$4,578 \$4,078 \$0	\$14,224 \$4,675 \$4,200 \$0	\$14,650 \$4,775 \$4,326 \$0	\$15,090 \$4,878 \$4,456 \$0	\$15,543 \$4,984 \$4,589 \$0	\$16,009 \$5,093 \$4,727 \$0	\$16,489 \$5,206 \$4,869 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost	b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010	\$13,017 \$5,856 \$3,843 \$0 \$22,716	\$13,407 \$4,484 \$3,959 \$0 \$21,850	\$13,809 \$4,578 \$4,078 \$0 \$22,465	\$14,224 \$4,675 \$4,200 \$0 \$23,099	\$14,650 \$4,775 \$4,326 \$0 \$23,752	\$15,090 \$4,878 \$4,456 \$0 \$24,424	\$15,543 \$4,984 \$4,589 \$0 \$25,116	\$16,009 \$5,093 \$4,727 \$0 \$25,829	\$16,489 \$5,206 \$4,869 \$0 \$26,564	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost	b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010	\$13,017 \$5,856 \$3,843 \$0 \$22,716	\$13,407 \$4,484 \$3,959 \$0 \$21,850	\$13,809 \$4,578 \$4,078 \$0 \$22,465	\$14,224 \$4,675 \$4,200 \$0 \$23,099	Projected FY 2025-26 \$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$444	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$44,424	\$15,543 \$4,984 \$4,589 \$0 \$25,116	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507	\$16,489 \$5,206 \$4,869 \$0 \$26,564	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (5 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost	b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$437 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$0 \$450 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$464 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$478 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507 \$0	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$0 \$522 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service	b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010	\$13,017 \$5,856 \$3,843 \$0 \$22,716	\$13,407 \$4,484 \$3,959 \$0 \$21,850	\$13,809 \$4,578 \$4,078 \$0 \$22,465	\$14,224 \$4,675 \$4,200 \$0 \$23,099	Projected FY 2025-26 \$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$444	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$44,424	\$15,543 \$4,984 \$4,589 \$0 \$25,116	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507	\$16,489 \$5,206 \$4,869 \$0 \$26,564	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520690 Household 520900 Maint - EQ	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service	b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$0 \$0 \$0 \$0 \$3,000	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$0 \$424 \$0 \$0 \$3,183	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$437 \$0 \$0 \$3,278	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$0 \$0 \$450 \$0 \$3,377	Projected FY 2025-26 \$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$464 \$0 \$0 \$0 \$3,478	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$478 \$0 \$3,582	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$3,690	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$507 \$0 \$0 \$3,800	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comm 520700 Insurance 520690 Household 520990 Maint Eq 520910 Fuel	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service d / Safety quipment	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$400 \$0 \$0 \$0 \$3,000 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0 \$0 \$3,183 \$5	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$437 \$0 \$0 \$33,278	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$0 \$3,377 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$0 \$0 \$3,478 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$0 \$0 \$3,582 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$50	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$5,007 \$0 \$3,800 \$3,800 \$5	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520900 Household 520900 Maint Eq 520910 Fuel 521000 Maint Bu	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service d / Safety guipment uilding	b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$400 \$0 \$0 \$3,000 \$0 \$3,000 \$0 \$5 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$3,090 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$0 \$424 \$0 \$0 \$0 \$3,183 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$32,78 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$450 \$0 \$0 \$3,377 \$0	\$14,650 \$4,775 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$464 \$0 \$0 \$3,478 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$4,424 \$0 \$0 \$4,424 \$0 \$0 \$4,424 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507 \$0 \$0 \$3,800 \$0 \$0	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$5,522 \$0 \$0 \$3,914 \$0 \$0,50	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 61 62	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comm 520700 Insurance 520690 Household 520990 Maint Eq 520910 Fuel	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service 1/ Safety guipment uilding rastructure	b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$400 \$0 \$0 \$0 \$3,000 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0 \$0 \$3,183 \$5	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$437 \$0 \$0 \$33,278	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$0 \$3,377 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$0 \$0 \$3,478 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$0 \$0 \$3,582 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$50	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$5,007 \$0 \$3,800 \$3,800 \$5	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 62 63	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520900 Household 520900 Maint Eq 520910 Fuel 521000 Maint Bu 521120 Maint- Infr 521121 Other Mair 521410 Office Expe	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service d / Safety quipment uilding rastructure nt Infrastructure	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$400 \$0 \$0 \$3,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$0 \$424 \$0 \$0 \$0 \$3,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$32,78 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$3,478 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$4,488 \$0 \$0 \$4,488 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507 \$0 \$0 \$3,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$0 \$522 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 60 61 62 63 64	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4  O&M Costs 520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520690 Household 520900 Maint Eq 520910 Fuel 521100 Maint- Infr 521121 Other Mair 521410 Office Expe 521410 Office Expe 521410 Orstage	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service 4 / Safety quipment uilding rastructure nt Infrastructure ense	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$400 \$0 \$0 \$3,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0 \$0 \$3,183 \$0 \$0 \$3,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$3,278 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Projected FY 2025-26  \$14,650 \$4,775 \$4,326 \$0 \$23,752  \$0 \$0 \$464 \$0 \$0 \$0 \$3,478 \$0 \$0 \$0 \$5,00 \$3,478 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$478 \$0 \$0 \$3,582 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$507 \$0 \$0 \$3,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64 64 65	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4  O&M Costs  520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520690 Household 520900 Maint Eu 521000 Maint Bu 5211210 Maint- Infr 521121 Other Mair 521410 Office Expe 521420 Postage 521470 Software Li	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service 4 / Safety quipment uilding rastructure nt Infrastructure ense	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$3,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0 \$0 \$3,183 \$0 \$0 \$3,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$0 \$33,278 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$0 \$3,582 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$5,007 \$0 \$0 \$3,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914 \$0 \$0 \$3,914 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 61 62 63 64 65 66	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4  Class 4 Expenses (4  O&M Costs  520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520690 Household 520900 Maint Eq 520910 Fuel 521000 Maint Bu 521120 Maint- Infr 521121 Other Mair 521410 Office Expe 521470 Postage 521470 Software Li 521472 Lic >500	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service 4 / Safety quipment uilding rastructure nt Infrastructure ense	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$0 \$424 \$0 \$0 \$3,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$33,278 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$0 \$450 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$0 \$3,582 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$507 \$0 \$0 \$3,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$0 \$3,914 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64 64 65	Class 1 Expenses (4 Class 2 Expenses (4 Class 3 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4 Class 4 Expenses (4  O&M Costs  520010 Misc. Expe 520200 Clothing 520310 Communic 520330 Data Comn 520700 Insurance 520690 Household 520900 Maint Eu 521000 Maint Bu 5211210 Maint- Infr 521121 Other Mair 521410 Office Expe 521420 Postage 521470 Software Li	4700 Overhead) 4700 Overhead) 4700 Overhead) 4700 Overhead) Total 4700 Shared Cost ense cations munication Service 4 / Safety quipment uilding rastructure nt Infrastructure ense  Lic/ purchases ubscription	b b b b b b b b b b b b b b b b b b b	\$12,531 \$6,748 \$3,732 \$0 \$23,010 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,017 \$5,856 \$3,843 \$0 \$22,716 \$0 \$0 \$412 \$0 \$0 \$3,090 \$0 \$3,090 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,407 \$4,484 \$3,959 \$0 \$21,850 \$0 \$424 \$0 \$0 \$3,183 \$0 \$0 \$3,183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$13,809 \$4,578 \$4,078 \$0 \$22,465 \$0 \$0 \$0 \$0 \$33,278 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,224 \$4,675 \$4,200 \$0 \$23,099 \$0 \$450 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$14,650 \$4,775 \$4,326 \$0 \$23,752 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,090 \$4,878 \$4,456 \$0 \$24,424 \$0 \$0 \$0 \$3,582 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$15,543 \$4,984 \$4,589 \$0 \$25,116 \$0 \$0 \$492 \$0 \$0 \$3,690 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$16,009 \$5,093 \$4,727 \$0 \$25,829 \$0 \$0 \$0 \$5,007 \$0 \$0 \$3,800 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$16,489 \$5,206 \$4,869 \$0 \$26,564 \$0 \$0 \$522 \$0 \$0 \$3,914 \$0 \$0 \$3,914 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	From Tab 2B, row 15 From Tab 2B, row 28 From Tab 2B, row 41

	A	В	C	D	E	F	G	Н	1	1	K	1 1	М
1	Nevada County Sanitation District	ь	C	D	L	r	G		'	J	K		IVI
2	Sewer Model												
3	Table 7e - Z9 Eden Ranch - Rate Adjustment Ana	lvsis and Summa	arv										
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 80	522400 Utilities	g	\$50 \$0	\$52	\$53	\$55 \$0	\$56	\$58	\$60	\$61 \$0	\$63 \$0	\$65 \$0	
81	540420 Computer Equip 540425 Cap Software	b h	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$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	\$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	\$0	\$0 \$0	
84	Total O&M Costs	b	\$6,225	\$6,412	\$6,604	\$6,802	\$7,006	\$7,216	\$7,433	\$7,656	\$7,886	\$8,122	
85	Total Odivi Costs		70,223	70,712	70,004	70,00Z	Ç7,000	7,,210	Ç7,7-55	Ç7,030	77,000	70,122	
	Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
87	<del></del>		Ç.	<b>40</b>	<b>40</b>	ÇÜ	Ų.	<b>4</b> 5	<b>40</b>	Ų,	Ų.	<b>40</b>	
	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)		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		From row 16
96	(less) Revenue at Current Annual Capital Rates	_	\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8		From Tab 3A
97	Revenue from Capital Rate Increases		\$0	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8	\$9	To row 103
98				4	4		4	4	4	4			
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		From Tab 3A, Accounts for growth
	Revenue at Current Annual Service Rates (Capital)		\$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		from Tab 3A
102	Revenue from O&M Rate Increases Revenue from Capital Rate Increases		\$0 \$0	\$0 \$1	\$0 \$2	\$0 \$3	\$0 \$4	\$0 \$5	\$1,033 \$6	\$2,097 \$7	\$3,194 \$8		From above From above
	Total Rate Revenue	-	\$34,620	\$34,621	\$34,622	\$34,623	\$34,624	\$34,625	\$35,659	\$36,724	\$37,822	\$38,952	FIGIII above
	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	Transfer to/from Reserves		73,443	33,333	30,228	<b>43,413</b>	34,373	33,717	33,802	34,012	<b>34,100</b>	34,323	
	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	Г	\$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													
	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	Front Balance of C Bata I												
	Fund Balance w/o Rate Increases		¢450.202	6464 200	6424222	6420.400	C445 470	¢4.00.463	64024.5	¢02.665	¢02.025	672.005	
121	Beginning Fund Balance		\$158,202	\$164,290	\$124,230	\$120,409	\$115,478	\$109,403	\$102,145	\$93,665	\$83,926	\$72,885	
122 123	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 \$0	(\$46,189) \$0	(\$10,535) \$0	(\$10,814)	(\$11,099) \$0	(\$11,392)	(\$11,693)	(\$12,002)	(\$12,319)	(\$12,644)	From above
124	Additional capital Fund Subtotal	-	\$163,647	\$123,654	\$119,920	\$0 \$115,008	\$108,954	\$0 \$101,722	\$0 \$93,275	\$0 \$83,571	\$0 \$72,572	\$60,234	From above
125	Estimated Interest Earned		\$163,647	\$123,654 \$576	\$119,920	\$115,008	\$108,954 \$449	\$101,722 \$422	\$93,275	\$83,571 \$354	\$72,572 \$313	\$60,234 \$266	
120	Ending Balance	\$158,202	\$164,290	\$124,230	\$120,409	\$115,478	\$109,403	\$102,145	\$93,665	\$83,926	\$72,885	\$60,500	
127	Litting Dalance	7130,202	7104,230	712-7,230	7120,703	7113,770	7103,403	7102,143	755,005	703,320	7,2,003	700,500	

A		В	С	D	E	F	G	Н	ı	J	К	L	M
Nevada County Sanitation Dis	istrict												***
Sewer Model Table 7f - Combined Zone #1 -	- Lake Wildwood	l (Z1). Penn Vallev	(Z6). Valley Oak	Court (Z12) - R	ate Adjustment	Analysis and Su	ımmarv						
rable // Combined Lone ii 2	zane manoo.	(22),	(20), runcy oun		ace rajustinient	, 5.15 a a	,						
		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	
Service Charge Rate Increases		n/a	0.0%	varies	varies	varies	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	
Lake Wildwood Lake Wildwood	O&M Rate Capital Rate	\$712 \$283	\$712 \$283	\$830 \$282	\$966 \$282	\$1,126 \$273	\$1,160 \$281	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 T \$290	o calculation in row 3
Lake Wildwood	Capital Rate Combined Tota		\$995	\$1,112	\$1,248	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$290 \$1,484	
	% Change	•	0%	12%	12%	12%	3%	3%	0%	0%	0%	0%	
Penn Valley Penn Valley	O&M Rate Capital Rate	\$880 \$115	\$880 \$115	\$955 \$155	\$1,037 \$207	\$1,126 \$273	\$1,160 \$281	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 T \$290	o calculation in row 35
remit valley	Combined Tota		\$995	\$1,110	\$1,244	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$1,484	
	% Change		0%	12%	12%	12%	3%	3%	0%	0%	0%	0%	
Valley Oak Court Valley Oak Court	O&M Rate Capital Rate	\$2,000 \$0	\$2,000 \$0	\$830 \$91	\$966 \$182	\$1,126 \$273	\$1,160 \$281	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 \$290	\$1,195 T \$290	o calculation in row 37
valicy oak court	Combined Tota		\$2,000	\$921	\$1,148	\$1,399	\$1,441	\$1,484	\$1,484	\$1,484	\$1,484	\$1,484	
	% Change		0%	-54%	25%	22%	3%	3%	0%	0%	0%	0%	
tandby Charges Lake Wildwood		\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	
Penn Valley		\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	
Valley Oak Court		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ake Wildwood O&M EDUs			2877.0	2882.0	2887.0	2892.0	2897.0	2902.0	2907.0	2912.0	2917.0	2922 N F	from Tab 3A
ke Wildwood Capital EDUs			2931.0	2931.0		2931.0	2931.0	2931.0	2931.0	2931.0			from Tab 3A
enn Valley O&M EDUs			509.4	539.4		542.4	543.4	545.4	546.4	548.4	549.4		from Tab 3A
enn Valley Capital EDUs alley Oak Court O&M EDUs			523.0 6.0	523.0 6.0		523.0 6.0	523.0 6.0	523.0 6.0	523.0 6.0	523.0 6.0	523.0 6.0		rom Tab 3A From Tab 3A
alley Oak Court Capital EDUs	s		0.0			6.0	6.0	6.0	6.0	6.0			rom Tab 3A
			40.040.404	40.000.000	40 700 404	40.055.000	40.050.000	40.455.550	40 400 505	40 470 500	40.404.574	40 400 540 5	
WW - Rev's with Prop. O&M I WW - Rev's with Prop. Capita			\$2,048,424 \$829,473	\$2,390,709 \$826,542	\$2,790,181 \$826,542	\$3,256,392 \$800,163	\$3,359,883 \$824,168	\$3,466,652 \$848,893	\$3,472,625 \$848,893	\$3,478,598 \$848,893	\$3,484,571 \$848,893		Row 9*Row 26; To below Row 10*Row 27; To below
V - Rev's with Prop. O&M Rat	ite Increases		\$448,272	\$515,322	\$560,491	\$610,742	\$630,224	\$651,520	\$652,715	\$655,104	\$656,299	\$658,688 F	Row 13*Row 28; To below
V - Rev's with Prop. Capital Ra OC - Rev's with Prop. O&M R	Rate Increases		\$60,145 \$12,000	\$81,065 \$4,977	\$108,261 \$5,799	\$142,779 \$6,756	\$147,062 \$6,959	\$151,474 \$7,167	\$151,474 \$7,167	\$151,474 \$7,167	\$151,474 \$7,167		Row 14*Row 29; To below Row 17*Row 30; To below
OC - Rev's with Prop. Capital			\$12,000	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738		Row 17 Row 30, 10 below Row 18*Row 31; To below
				Duala	otod Voor F		isted Cash	Dalamas					
	\$4	.0		Projec	cted Year-E	na Unrestr	icted Cash	Balance					_
	\$3	5.5											-
	s:												
					Projected	Reserve Fund	Balance with R	ate Increases					
	S9 \$2	.5 Target	Reserve Balance	00						-		<del></del>	1
	llanc \$2	_	Reserve Balant	Le	•	-							
	Ba ons)												
	Reserves Balances (Millions)	.5											-
	sen (	.0		Projected Res	erve Fund Balar	nce							
	8 °s	.0		without Rate		_							
	\$0	.5	-										-
			`	N. Comment									
	\$0	1.0 <del> </del> 0.0	2^	n	იზ	20	, , , , ,	% ،	· A	- no	- A9	20	¬
		E4 2019-20	KY 2020-21	FY 2027-22	F1 2022.73	K4 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	EX 2021-28	E4 202829	FY 2029-30	
		₹.	6,	6	6,	€,	6	67	6.	6.	₹.	₹.	
			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
<del></del>					-								
700 Chanad Coats			\$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 F	From Tab 2C, row 8
700 Shared Costs Class 1 Expenses													rom Tab 2C, row 19
Class 1 Expenses Class 2 Expenses (reduced)			\$530,761	\$460,618	\$352,721	\$360,131	\$367,764	\$375,625	\$383,722	\$392,062	\$400,653		
Class 1 Expenses Class 2 Expenses (reduced) Class 3 Expenses (reduced)	i)		\$261,861	\$269,717	\$277,808	\$286,143	\$294,727	\$303,569	\$312,676	\$322,056	\$331,718	\$341,669 T	ab 2C, row 30 - less row 49
Class 1 Expenses Class 2 Expenses (reduced)	i) ned but not reduc	ed										\$341,669 T \$212,703 T	

	А	В	C	D	E	F	G	Н		J	K	L	M
63			Budgeted					Projected					
64 73			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
	O&M Costs												Assumed reduction in expenses due to consolidation
75	520010 Misc. Expense	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	520200 Clothing	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	520310 Communications	b	\$7,490	\$7,715	\$7,946	\$8,184	\$8,430	\$8,683	\$8,943	\$9,212	\$9,488	\$9,773	
78	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	
79	520700 Insurance	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
80 81	520690 Household / Safety 520900 Maint Equipment	b	\$8,426 \$125,400	\$8,679 \$129,162	\$8,939 \$133,037	\$9,207 \$137,028	\$9,484 \$141,139	\$9,768 \$145,373	\$10,061 \$149,734	\$10,363 \$154,226	\$10,674 \$158,853	\$10,994 \$163,619	
82	520910 Fuel	h	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
82 83 84 85 86 87	521000 Maint Building	b	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190	\$6,376	\$6,567	\$6,764	\$6,967	\$7,176	
84	521120 Maint- Infrastructure	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
85	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	
86	521410 Office Expense	b	\$121	\$125	\$128	\$132	\$136	\$140	\$144	\$149	\$153	\$158	
87	521420 Postage	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
88	521470 Software Lic/ purchases 521472 Lic >500	b	\$3,526	\$3,631	\$3,740 \$2,497	\$3,852	\$3,968	\$4,087 \$2,729	\$4,210	\$4,336	\$4,466 \$2,982	\$4,600	
90	521472 Lic >500 521474 Sofware Subscription	b h	\$2,354 \$0	\$2,425 \$0	\$2,497 \$0	\$2,572 \$0	\$2,649 \$0	\$2,729 \$0	\$2,811 \$0	\$2,895 \$0	\$2,982	\$3,071 \$0	
91	521474 Software Maint	b	\$12,392	\$12,763	\$13,146	\$13,541	\$13,947	\$14,365	\$14,796	\$15,240	\$15,697	\$16,168	
88 89 90 91 92 93	521480 Computer equipment	b	\$10,809	\$11,133	\$11,467	\$11,811	\$12,165	\$12,530	\$12,906	\$13,293	\$13,692	\$14,103	
93	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	
94 95	521520 Professional Services	b	\$63,635	\$65,544	\$67,510	\$69,536	\$71,622	\$73,770	\$75,984	\$78,263	\$80,611	\$83,029	
95	521600 Publications & Legal	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
96	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	
97	521800 Rents & Leases Bldg/Impr. 521900 Small Tools	b	\$0 \$5,500	\$0 \$5,665	\$0 \$5,835	\$0 \$6,010	\$0 \$6,190	\$0 \$6,376	\$0 \$6,567	\$0 \$6,764	\$0 \$6,967	\$0 \$7,176	
99	522271 Travel-Training	h	\$5,500	\$5,003	\$5,635 \$0	\$0,010	\$0,190	\$0,376	\$0,367	\$0,764	\$0,967	\$7,176	
100	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	
101	522290 UPS/Fed-Ex	b	\$275	\$283	\$292	\$300	\$310	\$319	\$328	\$338	\$348	\$359	
102	522400 Utilities	g	\$4,694	\$4,835	\$4,980	\$5,129	\$5,283	\$5,441	\$5,605	\$5,773	\$5,946	\$6,124	
103	540420 Computer Equip	b	\$10,259	\$10,566	\$10,883	\$11,210	\$11,546	\$11,893	\$12,249	\$12,617	\$12,995	\$13,385	
104	540425 Cap Software	b	\$109,951	\$113,249	\$116,646	\$120,146	\$123,750	\$127,463	\$131,287	\$135,225	\$139,282	\$143,460	
105	540600 Other Equipment 540710 Other Infra Pres / Improvements	b	\$0 \$0	\$0 \$0									
97 98 99 100 101 102 103 104 105 106 107	Total O&M Costs	D	\$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	
108			*****	,,	+-//	<del>+-,,</del>	<del>+-,,</del>	,-,,	<del>+-,,</del>	¥-,,	¥=,==:,e==	+-,,	
	Debt Service		\$834,170	\$832,066	\$829,962	\$827,859	\$825,755	\$823,651	\$792,136	\$762,198	\$0	\$0	From Tab 6
110													
111	Non-Operating Revenue		(\$4,072) \$4,203,269	(\$4,072) \$4,229,009	(\$4,072) \$4,207,220	(\$4,072) \$4,303,385	(\$4,072) \$4,402,497	(\$4,072) \$4,504,647	(\$4,072) \$4,580,512	(\$4,072) \$4,661,176	(\$4,072) \$4,012,898	\$4,130,236	District assumption, Tab Z1 * 1.1
113	Total Revenue Requirement Annual Change		34,203,209	0.6%	-0.5%	2.3%	2.3%	2.3%	1.7%	1.8%	-13.9%	2.9%	
114	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		From rows 34, 36, 38
115			3,454	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460		Capital EDUs from Rows 27, 29, 31
116			\$258	\$262	\$270	\$273	\$281	\$290	\$290	\$290	\$290	\$290	
117													
118	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	
119 120	(Less) Revenue from Capital Charges (Less) Revenue from Standby Charges		(\$889,618) (\$263,095)	(\$908,153) (\$263,095)	(\$935,895) (\$263.095)	(\$944,580) (\$263,095)	(\$972,917) (\$263.095)	(\$1,002,105) (\$263,095)	(\$1,002,105) (\$263,095)	(\$1,002,105) (\$263,095)	(\$1,002,105) (\$263,095)	(\$1,002,105 (\$263,095	
121	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	<u>'</u>
122	2 nevenue nequirement		3,392	3,427	3,433	3,440	3,446	3,453	3,459	3,466	3,472		From rows 26, 28, 30
123	O&M Rate		\$899	\$892	\$876	\$900	\$919	\$938	\$958	\$980	\$791		Rate if equally divided, use if not using rate transition period
124													•
	Lake Wildwood Revenues w/ Rate Increases		40.0	40.05	40 95 - : -	40.05	40.05	40.45	40.455.55	40 4	40 4	40 4	
	Revenues with Proposed O&M Rate Increases (less) Revenue at Current Annual O&M Rates		\$2,048,424 (\$2,048,424)	\$2,390,709 (\$2,051,984)	\$2,790,181 (\$2,055,544)	\$3,256,392 (\$2,059,104)	\$3,359,883 (\$2,062,664)	\$3,466,652 (\$2,066,224)	\$3,472,625 (\$2,069,784)	\$3,478,598 (\$2,073,344)	\$3,484,571 (\$2,076,904)		From row 33 From Tab 3A
127	(less) Revenue at Current Annual O&M Rates Revenue from O&M Rate Increases		(\$2,048,424) \$0	\$338,725	\$734.637	\$1,197,288	\$1,297,219	\$1,400,428	\$1,402,841	\$1,405,254	\$1,407,667		From 1ab 3A To row 150 sum
_	Revenues with Proposed Capital Rate Increases		\$829,473	\$826,542	\$826,542	\$800,163	\$824,168	\$848,893	\$848,893	\$848,893	\$848,893		From row 34
	(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)		From Tab 3A
131	Revenue from Capital Rate Increases		\$0	(\$2,931)	(\$2,931)	(\$29,310)	(\$5,305)	\$19,420	\$19,420	\$19,420	\$19,420		To row 151 sum
	Penn Valley Revenues w/ Rate Increases												
133	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		From row 35
134	(less) Revenue at Current Annual O&M Rates		(7440,272)	(\$474,672) \$40,650	(\$475,552) \$84,939	(\$477,312) \$133,430	(\$478,192)	(\$479,952) \$171,568	(\$480,832) \$171,883	(\$482,592) \$172,512	(\$483,472)		From Tab 3A
	Revenue from O&M Rate Increases Revenues with Proposed Capital Rate Increases		\$0 \$60,145	\$40,650	\$84,939 \$108,261	\$133,430 \$142,779	\$152,032 \$147,062	\$171,568 \$151,474	\$171,883 \$151,474	\$172,512 \$151,474	\$172,827 \$151,474		To row 150 sum From row 36
			(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)	(\$60,145)		From Tab 3A
138	Revenue from Capital Rate Increases		\$0	\$20,920	\$48,116	\$82,634	\$86,917	\$91,329	\$91,329	\$91,329	\$91,329		To row 151 sum
139	Valley Oak Court Revenues w/ Rate Increases												
	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		From row 37
141	(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)		From Tab 3A
142	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

	Α	В	C	D	E	F	G	Н	1	J	К	L	M
63			Budgeted					Projected		- 1			
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
	evenues with Proposed Capital Rate Increases		\$0	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	From row 38
	ess) Revenue at Current Annual Capital Rates	_	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	From Tab 3A
145 146	Revenue from Capital Rate Increases		\$0	\$546	\$1,092	\$1,638	\$1,687	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	To row 151 sum
147 R	evenue 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	From Tab 3A, accounts for growth and zones 1, 6, and 12
148 R	evenue at Current Annual Service Rates (Capita	I)	\$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 R	evenue at Current Standby Rates		\$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
	evenue 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	Sum of Rows 128, 135, 142
	evenue from Capital Rate Increases		\$0	\$18,535	\$46,277	\$54,962	\$83,299	\$112,487	\$112,487	\$112,487	\$112,487	\$112,487	Sum of Rows 131, 138, 145
	otal 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	
	ransfer 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	<del>-</del>
154													
	und 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	<u>.</u>
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	
159 160 161	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		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	<u>-</u>
164 165	Ending 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	\$2,370,598	Assumption: about reserves combined in FY 2020-21
	&M Reserve Target	\$1,686,586	\$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 C	apital Reserve Target	\$440,500	\$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
	otal Target Balance	\$2,127,086	\$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													
	und 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		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)		(\$10,276,653)	
176	Estimated Interest Earned		\$3,660	\$890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
177 178	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)	

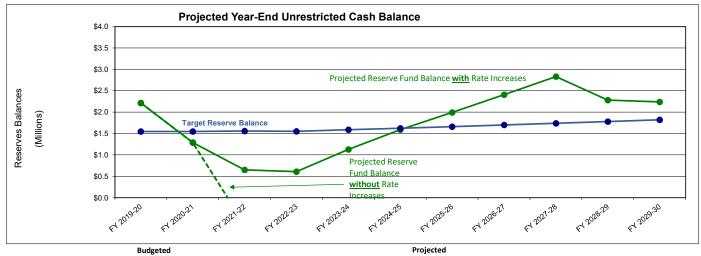
Nevada County Rate Model 5March2021.xlsx.xls HF&H Consultants, LLC Page A-27

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Nevada County Sanitation District

Sewer Model
Table 7g - Com
4
5 Table 7g - Combined Zone #2 - Lake of the Pines (Z2), Higgins Village (Z11) - Rate Adjustment Analysis and Summary

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	
	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%	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	35	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	
20	88			**	**	**	**	**	**	**		**		
	Service Charge - O&M and Cap	ital	\$810	\$810	\$1,017	\$1,251	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	\$1,525	
	Service Charge - O&M only			\$435	\$642	\$876	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	
23							. ,	. ,	. ,	. ,	. ,	. ,	. ,	
	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
	Lake of the Pines Capital EDUs			2,180	2,185	2,190	2,195	2,200	2,205	2,210	2,215	2,220	,	From Tab 3A
	Higgins Village O&M EDUs			48	48	48	48	48	48	48	48	48	, -	From Tab 3A
	Higgins Village Capital EDUs			48	48	48	48	48	48	48	48	48		From Tab 3A
28														
	LOP - Rev's with Prop. O&M Ra	te 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
	LOP - Rev's with Prop. Capital R			\$817,500	\$801,722	\$803,557	\$805,392	\$807,226	\$809,061	\$810,895	\$812,730	\$814,565		Row 10*Row25; To below
	HV - Rev's with Prop. O&M Rat			\$80,065	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895	\$72,895		Row 13*Row 26; To below
	HV - Rev's with Prop. Capital Ra			\$0	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612		Row 14*Row 27; To below
33														
34					Projected V	ar-Fnd H	restricted	Cash Bala	nce					
35 36			\$4.0		Tojecteu i	cai-Liia Oi	ii e sti i e te u	Ousii Dala	1100					_
36			****											
37			\$3.5											_
38			ψο.σ											
39			\$3.0											
40			ψο.σ				Proie	ected Reserve F	und Balance w	ith Rate Increa	ases 🙏			
41		<b>6</b>	\$2.5											
42		Reserves Balances (Millions)	Ψ2.0											
43		au	\$2.0	•										
44		rves Bala (Millions)	φ2.0		Tanant Danama	Deleves								
45		S E	64.5		Target Reserve	Balance			<b>—</b>	-			•	
46		₩	\$1.5											
47		l)			*		_							
48		es	\$1.0		<del>'\</del>			Projected Rese	erve					
49		Ľ.			' '	<b>—</b>		Fund Balance	LIVE					
50 51			\$0.5		<del>-                                    </del>									
51					<b>\</b>			without Rate						
52 53			\$0.0 ₩					Increases	ŗ			1	· ·	<b>→</b>
53			\$0.0	(9.20 Ft 2025	32° ET 202°	2022 1	3 FY 2023-21	KY 2024.25	Ex 2025-26	FY 2026-21	21.28	FY 2028-29	FT 2029:30	
54 55			. 20	, 1505	1202	1 2022	-1 2023	1202	12023	12020	1202	12020	12025	
55			6	6	€	€,	€	€,	€	€,	€	£"	6	
56														



20													
57		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	
59													
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 2	A, row 62 * Alloc from Tab 2B, rows 35, 42	
61 62 63 64 65	Class 4 Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 From	Tab 2C, row 42	

	A	В	С	D	Е	F	G	Н	I	J	K	L	M
57	.,		Budgeted				<u> </u>	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	0.4.0												72 0004 0000 10000 1000 1000
68 <b>o</b>	&M Costs 520010 Misc. Expense	h	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Z2 O&M Costs increased by 10%, per Staff
70	520200 Clothing	h	\$0 \$0	\$0	\$0 \$0	\$0	\$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 78	521000 Maint Building 521120 Maint- Infrastructure	b	\$4,400 \$0	\$4,532 \$0	\$4,668 \$0	\$4,808 \$0	\$4,952 \$0	\$5,101 \$0	\$5,254 \$0	\$5,411 \$0	\$5,574 \$0	\$5,741 \$0	
79	521120 Maint- Infrastructure 521121 Other Maint Infrastructure	b	\$38,500	\$0 \$39,655	\$40,845	\$0 \$42,070	\$0 \$43,332	\$44,632	\$0 \$45,971	\$47,350	\$0 \$48,771	\$50,234	
80	521121 Other Maint Illiastructure 521410 Office Expense	h	\$1,920	\$1,977	\$2,036	\$2,097	\$2,160	\$2,225	\$2,292	\$2,361	\$2,432	\$2,505	
81 82	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 Sofware Subscription	b	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
85 86	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 88	521485 Electrical Service ISF 521520 Professional Services	b	\$368,375 \$45,375	\$379,426	\$390,809	\$402,533	\$414,609	\$427,047	\$439,859	\$453,054	\$466,646	\$480,645	
89	521520 Professional Services 521600 Publications & Legal	b	\$45,375 \$0	\$46,736 \$0	\$48,138 \$0	\$49,582 \$0	\$51,070 \$0	\$52,602 \$0	\$54,180 \$0	\$55,806 \$0	\$57,480 \$0	\$59,204 \$0	
90	521700 Publications & Legal 521700 Rents & Leases Equipment	h	\$54,867	\$56,513	\$58,208	\$59,955	\$61,753	\$63,606	\$65,514	\$67,479	\$69,504	\$71,589	
90 91 92	521800 Rents & Leases Bldg/Impr.	h	\$0	\$0	\$0	\$0	\$0	\$05,000	\$05,514	\$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 94	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 96	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 99	540425 Cap Software	b	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	
100	540600 Other Equipment 540710 Other Infra Pres / Improvements	b h	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
101	Total O&M Costs	b	\$828,104	\$852,947	\$878,536	\$904,892	\$932,039	\$960,000	\$988,800	\$1,018,464	\$1,049,018	\$1,080,488	-
102	10001 00011 00010		ψ020,10 ·	Q032,3	ψο, ο,σσο	ψ50 1,03 <u>2</u>	ψ332,033	ψ300,000	ψ300,000	ψ <u>1</u> ,010,	ψ1,0 i5,010	\$2,000,100	
103 D	ebt 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													
	on-Operating Revenue		(\$2,883)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)	(\$4,296)		How to calculate non operating revenue?
106 107	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		\$817.500	<i>0.3%</i> \$819,335	-0.5% \$821,169	1.7% \$823,004	1.7% \$824,838	1.8% \$826,673	-0.1% \$828,508	0.0% \$830.342	<i>-22.6%</i> \$832,177	<i>2.7%</i> \$834.011	
100	Revenue from Capital Charges		\$817,500 2,228	2,233	2,238	\$823,004 2,243	\$824,838 2,248	\$826,673 2,253	\$828,508 2,258	\$830,342 2,263	\$832,177 2,268		Capital EDUs from Rows 25 and 27
110			\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	
111			+-0,	+-3/	+-3,	+-3/	+-3.	+-3,	7-3.	7-37	+-3,	+-5,	
112	<b>Total Revenue Requirement</b>		\$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	ORNA EDILLA franca Davisa 24 and 25
116 117	O&M Rate		\$2,272 \$1,239	\$2,277 \$1,241	\$2,282 \$1,229	\$2,287 \$1,253	\$2,292 \$1,277	\$2,297 \$1,303	\$2,302 \$1,297	\$2,307 \$1,295	\$2,312 \$915		O&M EDUs from Rows 24 and 26 Rate if equally divided
118	O&IVI Rate		\$1,239	\$1,241	\$1,229	\$1,253	\$1,2//	\$1,503	\$1,297	\$1,295	\$212	\$94 <i>1</i>	nate ii equaliy divided
	ike of the Pines Revenues w/ Rate Increases												
	evenues 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 (	ess) 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)		From Tab 3A
	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		To row 137 sum
	evenues with Proposed Capital Rate Increases		\$817,500	\$801,722	\$803,557	\$805,392	\$807,226	\$809,061	\$810,895	\$812,730	\$814,565		From row 30
	ess) Revenue at Current Annual Capital Rates		(\$817,500)	(\$819,375)	(\$821,250)	(\$823,125)	(\$825,000)	(\$826,875)	(\$828,750)	(\$830,625)	(\$832,500)		From Tab 3A
	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
	iggins Village Revenues w/ Rate Increases		éon ner	¢72 00F	¢72 00F	¢72 00F	\$72 POF	¢72 00F	¢72 00F	¢72.00F	¢72 00F	\$72.005	From row 21
	evenues with Proposed O&M Rate Increases ess) Revenue at Current Annual O&M Rates		\$80,065 (\$80,065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)	\$72,895 (\$80.065)		From row 31 From Tab 3A
	Revenue from O&M Rate Increases		\$0,063	(\$7,170)	(\$80,063)	(\$7,170)	(\$80,063)	(\$7.170)	(\$7.170)	(\$7.170)	(\$80,063)		To row 137 sum
			Ų	(41,110)	(77,170)	(41,110)	(77,170)	(77,170)	(77,170)	(41,110)	(77,170)	(41,110)	

П	A	В	C	D	Е	Е	G	Н		1	К	1	l M
57	Α	ь	Budgeted	D	L .	1	ď	Projected	'	,	K	L	IVI
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
	evenues with Proposed Capital Rate Increases		\$0	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612	\$17,612		From row 32
	ess) Revenue at Current Annual Capital Rates		\$0 \$0	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012		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		To row 138 sum
133	Revenue nom Capital Rate increases		ŞÜ	317,012	317,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	\$17,012	10 10W 138 Suili
	evenue 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	¢1 017 055	From Tab 3A, accounts for growth and zones 2 and 11
	evenue at Current Annual Service Rates (Capital)		\$817,500	\$819,375	\$821,250	\$823,125	\$825,000	\$826,875	\$828,750	\$830,625	\$832,500		From Tab 3A, accounts for growth and zones 2 and 11
	evenue at Current Standby Rates		\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200	\$34,200		From Tab 3A for both zones
	evenue from O&M Rate Increases		\$34,200	\$454,233	\$978,024	\$1,593,715	\$1,597,290	\$1,600,865	\$1,604,440	\$1,608,015	\$1,611,590		Sum of Rows 122 and 129
	evenue from Capital Rate Increases		\$0	(\$40)	(\$81)	(\$121)	(\$162)	(\$202)	(\$242)	(\$283)	(\$323)		Sum of Rows 125 and 132
	otal 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	
	ransfer 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	<del>-</del>
141	ransier to/ from neserves		(4332,011)	(7-10-1,307)	703,034	7022,730	\$307,3 <del>4</del> 7	<b>4303,360</b>	<b>7323,000</b>	<b>4551,555</b>	71,410,013	71,330,033	
	und 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	<b>=</b>
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	_												
	&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%
	apital 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: Z2 + Z11
	otal 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													
	und 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)		
160	Capital		\$0	(\$159,094)	(\$105,352)	(\$108,135)	(\$110,991)	(\$113,923)	(\$116,932)	(\$120,020)	(\$1,971,049)		
161 162	Additional capital	_	\$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:

Appendix B: Revised Nevada County Sanitation Code

	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)