

WESTERN MITIGATION FUND 1400  
REVENUE AND EXPENSES BY PROJECT/CATEGORY FY 2021 - 2025

7/29/2025

5 YEAR REVENUE AND EXPENSE HISTORY FOR TOTAL WESTERN COUNTY MITIGATION FEE FUND 1400, INCLUDING LOCAL DEVELOPMENT FEE ROAD PROJECTS

| Sum of REVENUE         |            |            |            |            |            |              |  |
|------------------------|------------|------------|------------|------------|------------|--------------|--|
|                        | FY 20/21   | FY 21/22   | FY 22/23   | FY 23/24   | FY 24/25   | Grand Total  |  |
| <b>OTHER</b>           | \$ 9,456   | \$ 8,092   | \$ 21,853  | \$ 37,407  | \$ 43,027  | \$ 119,835   |  |
| INTEREST               | \$ 9,456   | \$ 8,092   | \$ 21,853  | \$ 37,407  | \$ 43,027  | \$ 119,835   |  |
| <b>PERMITS FEES</b>    | \$ 782,314 | \$ 633,329 | \$ 813,472 | \$ 470,205 | \$ 284,710 | \$ 2,984,031 |  |
| DEVELOPMENT FEES       | \$ 289,653 | \$ 213,160 | \$ 303,885 | \$ 153,900 | \$ 84,455  | \$ 1,045,053 |  |
| REGIONAL CAPACITY FEES | \$ 492,661 | \$ 420,169 | \$ 509,588 | \$ 316,305 | \$ 200,255 | \$ 1,938,978 |  |
| <b>Grand Total</b>     | \$ 791,770 | \$ 641,421 | \$ 835,325 | \$ 507,612 | \$ 327,737 | \$ 3,103,866 |  |

| Sum of EXPENDITURES                      |            |            |            |            |            |              | PREVIOUS   | TOTAL     |
|--|------------|------------|------------|------------|------------|--------------|------------|-----------|
|  | FY 20/21   | FY 21/22   | FY 22/23   | FY 23/24   | FY 24/25   | Grand Total  | FISCAL YRS | PROJECT   |
| <b>PROJECT COSTS</b>                     |            |            |            | \$ 14,093  | \$ 33,875  | \$ 47,968    |            |           |
| 440844 COMBIE MULTI-PURPOSE TRAIL        |            |            |            | \$ 14,093  |            | \$ 14,093    | \$ -       | \$ 14,093 |
| 225036 ROUGH & READY/RIDGE RD ROUNDABOUT |            |            |            |            | \$ 33,875  | \$ 33,875    | \$ -       | \$ 33,875 |
| <b>ADMINISTRATIVE COSTS</b>              | \$ 507,067 | \$ 430,716 | \$ 526,151 | \$ 331,817 | \$ 205,448 | \$ 2,001,199 |            |           |
| A87 COST PLAN                            | \$ 4,112   | \$ 3,773   | \$ 4,771   | \$ 3,412   | \$ 1,390   | \$ 17,458    |            |           |
| 3% ADMIN FEE TO ROAD ENG.                | \$ 8,690   | \$ 6,382   | \$ 9,130   | \$ 4,617   | \$ 2,547   | \$ 31,365    |            |           |
| REFUND PERMIT FEES                       |            |            | \$ 2,050   | \$ 18,333  |            | \$ 20,383    |            |           |
| REGIONAL CAPACITY FEE TRANSFER TO NCTC** | \$ 494,265 | \$ 420,561 | \$ 510,200 | \$ 305,456 | \$ 201,512 | \$ 1,931,994 |            |           |
| <b>Grand Total</b>                       | \$ 507,067 | \$ 430,716 | \$ 526,151 | \$ 345,911 | \$ 239,323 | \$ 2,049,168 |            |           |

\*\*NCTC = Nevada County Transportation Commission ~ the portion of interest allocated to NCTC + the Regional Capacity Fees = the net amount transferred to NCTC, see table 2nd page

CHANGES TO FUND BALANCE AVAILABLE FOR LOCAL DEVELOPMENT FEE ROAD PROJECTS

| Fund Balance Available for County of Nevada Development Fee Road Projects |            |            |              |              |              |
|---|------------|------------|--------------|--------------|--------------|
|   | FY 20/21   | FY 21/22   | FY 22/23     | FY 23/24     | FY 24/25     |
| <b>Beginning Year Fund Balance</b>  | \$ 312,594 | \$ 597,297 | \$ 807,561   | \$ 1,117,177 | \$ 1,278,878 |
| <b>Ending Year Fund Balance</b>   | \$ 597,297 | \$ 807,561 | \$ 1,117,177 | \$ 1,278,878 | \$ 1,367,292 |
| <b>Change to Fund Balance</b>   | \$ 284,703 | \$ 210,264 | \$ 309,615   | \$ 161,701   | \$ 88,414    |

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DETAIL INTEREST ALLOCATIONS, TRANSFERS TO NCTC AND NET REVENUE AVAILABLE FOR LOCAL DEVELOPMENT FEE ROAD PROJECTS

| Interest Revenue Allocation                           | FY 20/21        | FY 21/22        | FY 22/23         | FY 23/24         | FY 24/25         |
|---|-----------------|-----------------|------------------|------------------|------------------|
| Interest Allocated & Transferred to NCTC              | \$ 1,604        | \$ 833          | \$ 1,582         | \$ 1,692         | \$ 1,256         |
| Interest Retained in Fund 1400 for Develop Fee Projec | \$ 7,852        | \$ 7,259        | \$ 20,271        | \$ 35,716        | \$ 41,771        |
| <b>Total Interest</b>                                 | <b>\$ 9,456</b> | <b>\$ 8,092</b> | <b>\$ 21,853</b> | <b>\$ 37,407</b> | <b>\$ 43,027</b> |

*\*Interest revenue is allocated between Development Fees and Regional Capacity Fees within the Western Mitigation Fund 1400. Allocation is based on the % that each fee category contributes to the total fund balance at the end of each quarter, when the interest is paid.*

| Net Development Fee Funds Available for County of Nevada Development Fee Road Projects |                   |                   |                   |                    |                    |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|
|  | FY 20/21          | FY 21/22          | FY 22/23          | FY 23/24           | FY 24/25           |
| Interest Retained in Fund 1400 for Develop Fee Projec                                  | \$ 7,852          | \$ 7,259          | \$ 20,271         | \$ 35,716          | \$ 41,771          |
| Development Fees   | \$ 289,653        | \$ 213,160        | \$ 303,885        | \$ 153,900         | \$ 84,455          |
| Minus Refund Development Permit Fees   | \$ -              | \$ -              | \$ (640)          | \$ (5,792)         | \$ -               |
| Minus Administrative Costs   | \$ (12,802)       | \$ (10,155)       | \$ (13,901)       | \$ (8,029)         | \$ (3,937)         |
| <b>Annual Net Funds Available</b>  | <b>\$ 284,703</b> | <b>\$ 210,264</b> | <b>\$ 309,615</b> | <b>\$ 175,794</b>  | <b>\$ 122,289</b>  |
| <b>Minus Project Expenses</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ (14,093)</b> | <b>\$ (33,875)</b> |
| <b>= Change to Fund Balance</b>  | <b>\$ 284,703</b> | <b>\$ 210,264</b> | <b>\$ 309,615</b> | <b>\$ 161,701</b>  | <b>\$ 88,414</b>   |

*FY 19/20 admin costs reduced for the \$5,180 that was NCTC payment to Eastern County, see below*

| Net Revenue Transferred to NCTC                            | FY 20/21     | FY 21/22         | FY 22/23     | FY 23/24     | FY 24/25     |
|--|--------------|------------------|--------------|--------------|--------------|
| Interest Allocated & Transferred to NCTC                   | \$ 1,604     | \$ 833           | \$ 1,582     | \$ 1,692     | \$ 1,256     |
| Regional Capacity Fees                                     | \$ 492,661   | \$ 420,169       | \$ 509,588   | \$ 316,305   | \$ 200,255   |
| Total Revenue to Transfer to NCTC                          | \$ 494,265   | \$ 421,002       | \$ 511,169   | \$ 317,996   | \$ 201,512   |
| Minus refunded Regional permit fee                         |              |                  | \$ (1,410)   | \$ (12,541)  |              |
| Accrual adjustment for prior year deposit, posted Nov 2022 |              |                  | \$ 440.99    |              |              |
| Amount Transferred   | \$ (494,265) | \$ (420,561)     | \$ (510,200) | \$ (305,456) | \$ (201,512) |
| <b>Balance in Fund 1400</b>                                | <b>\$ -</b>  | <b>\$ 440.99</b> | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  |