



SCOTIA COMMUNITY SERVICES DISTRICT
NOTICE IS HEREBY GIVEN THAT A
REGULAR MEETING
OF THE BOARD OF DIRECTORS

WILL BE HELD AT:
122 MAIN STREET
SCOTIA, CALIFORNIA

Thursday, February 18, 2016
Regular Meeting at 5:30 P.M.

AGENDA

- A. **CALL TO ORDER/ ROLL CALL** The Presiding officer will call the meeting to order and call the roll of members to determine the presence of a quorum.

PLEDGE OF ALLEGIANCE

- B. **SETTING OF AGENDA**

The Board may adopt/ revise the order of the agenda as presented.

- C. **CONSENT CALENDAR**

C1. Approval of Minutes from Previous Meetings

January 21, 2016

- D. **PUBLIC COMMENTS & WRITTEN COMMUNICATIONS**

Regularly scheduled meetings provide an opportunity for members of the public to directly address the SCSD Board Members on any action item that has been described in the agenda for the meeting, before or during consideration of that item, or on matters not identified on the agenda within the Board jurisdiction. Comments are not generally taken on non-action items such as reports or information. Comments should be limited to three minutes.

- E. **PUBLIC HEARING- None**

- F. **BUSINESS**

F1. New Business –

- a. **REVISED Proposition 218 Process**
- b. **First Reading and consider adoption of Ordinance 2016-1 Scotia Community Services District authorizes the use of mail ballots for the election per Election Code §4000**
- c. **Review Resolution 2016-4 Scotia Community Services District Board of Directors Calling for a Mail Ballot Assessment Proceeding**

F2. Old Business –

- a. **Rate Study – review, discuss, and direct to finalize proposed rates.**

G. REPORTS

No specific action is required on these items, but the Board may briefly discuss any particular item raised.

- 1. President's Report:**
- 2. Board Director Reports:**
- 3. Interim Manager's Report:**
- 4. Special Counsel's Report:**
- 5. Engineer's Report:**
- 6. Fire Chief's Status Report:**
- 7. Board Clerk Report: Working Group Report**

H. ADJOURNMENT

Next Regular Meeting of the SCSD will be March 17, 2016 at 5:30 PM.
A Special meeting may be held prior to that.

Notice regarding the Americans with Disabilities Act: The District adheres to the [Americans with Disabilities Act](#). Persons requiring special accommodations or more information about accessibility should contact the District Office. Notice regarding Rights of Appeal: Persons who are dissatisfied with the decisions of the SCSD Board of Directors have the right to have the decision reviewed by a State Court. The District has adopted [Section 1094.6](#) of the [Code of Civil Procedure](#) which generally limits the time within which the decision may be judicially challenged to 90 days.

*AGENDA FOR MEETING OF THE SCSD BOARD OF DIRECTORS
February 18, 2015
POSTED at 2:00 PM February 15, 2015*

**Minutes of the Regular Board Meeting of the
Scotia Community Services District
Thursday, January 21, 2016 - 5:30 P.M.
122 Main Street, Scotia, CA 95565**

A. CALL TO ORDER/ ROLL CALL/ PLEDGE OF ALLEGIANCE

The regular meeting of the Board of Directors of the Scotia Community Services District convened at 5:30 pm with the following directors in attendance:

Diane Bristol Director - present
John Broadstock Director - present
Gayle McKnight Director – present
Susan Pryor Director – present
Rick Walsh President – present

Staff: S. Davidson, S. Tyler, L. Marshall

B. SETTING OF AGENDA

Additions/revisions to the agenda: table agenda item F1b

Motion: Motion to table agenda item F1b until the February 18, 2016 meeting

Motion: McKnight **Second:** Bristol

Motion Vote: Ayes - 5 **Opposed** – 0 **Absent** - 0 **Abstain** - 0

C. CONSENT CALENDAR

C1. Approval of Minutes from Previous Meetings

December 17, 2015

Motion: Motion to approve the consent calendar

Motion: Broadstock **Second:** Pryor

Motion Vote: Ayes - 5 **Opposed** - 0 **Absent** - 0 **Abstain** - 0

D. PUBLIC COMMENTS & WRITTEN COMMUNICATIONS

R. Abrams asked for an explanation of Plan C.

E. PUBLIC HEARING- None

F. BUSINESS

F1. New Business –

a. Consider adoption of Resolution 2016-1: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Scotia Community Services District Personnel Policies

Staff introduced the item, and stated that benefits and wages will be set by the Board in the future. Board discussed. No public comment.

Motion: Motion to adopt by title only

Motion: Pryor **Second:** McKnight

Motion Vote: Ayes - 5 **Opposed** – 0 **Absent** - 0 **Abstain** - 0

Motion: Motion to adopt Resolution 2016-1: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Scotia Community Services District Personnel Policies

Motion: Pryor **Second:** McKnight
Motion Vote: Ayes - 5 **Opposed** – 0 **Absent** - 0 **Abstain** - 0

b. Consider adoption of Resolution 2016-2: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Scotia Community Services District Conflict of Interest Code

Tabled

c. Consider adoption of Resolution 2016-3: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt a Letter of Intent to Accept All Dedicated Facilities and Properties from the Town of Scotia and Provide Utility and Other Services

Introduced by Board President. Detailed by Interim General Manager. Board discussed- actual monthly rate, still variable and will change before the rate is set. Plan C- on hold until Plan A vs. Plan B decided. Public comment included clarifications from R. Abrams pertaining to government code references, and Prop 218 process. Staff noted requested changes, and will continue to work to clarify the process outline.

Motion: Motion to adopt by title only

Motion: Pryor **Second:** Bristol
Motion Vote: Ayes - 5 **Opposed** – 0 **Absent** - 0 **Abstain** - 0

Motion: Motion to adopt Resolution 2016-3: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt a Letter of Intent to Accept All Dedicated Facilities and Properties from the Town of Scotia and Provide Utility and Other Services

Motion: Walsh **Second:** McKnight
Motion Vote: Ayes - 5 **Opposed** – 0 **Absent** - 0 **Abstain** - 0

[Recess 6:40 pm – 6:45 pm]

d. Proposition 218 Introduction of balloting process, scope, and timeline for User Fee and Benefit Assessment

Discussed. No action taken.

e. Board Calendar FY 2016-17

Discussed. No action taken.

f. Board Training Opportunities – CSDA Free Ethics Training

Board requested e-mail be forwarded.

F2. Old Business - NONE

G. REPORTS

No specific action is required on these items, but the Board may briefly discuss any particular item raised.

- 1. President’s Report:** LAFCo Special District Board Member position opening. No interest by SCSD Board at this time.
- 2. Board Director Reports:** Pryor submitted to staff an ad for grants for diesel fire equipment.
- 3. Interim Manager’s Report:** None
- 4. Special Counsel’s Report:** None
- 5. Engineer’s Report:** Rate Study Update; TOS wrapping up Phase 1, starting non-county phase 2 (sewer/storm drain).

6. Fire Chief's Status Report: None

7. Board Clerk Report: Board Photo, Form 700

Form 700 Annual Statements *due by March 1, 2016* for

- Elected State Officers
- Judges and Court Commissioners
- State Board and Commission Members listed in Government Code Section 87200

H. ADJOURNMENT

Meeting adjourned at 7:06 pm by Board President Rick Walsh.

These minutes were approved by the Board of Directors of the Scotia Community Services District on February 18, 2016 at its duly-noticed regular meeting in Scotia, CA.

APPROVED:

Rick Walsh, President
Board of Directors
Scotia Community Services District

Date

ATTEST:

Leslie Marshall, Board Clerk
Scotia Community Services District

Date

Scotia Community Services District

Staff Report

DATE: February 18, 2016
TO: Scotia Community Services District Board of Directors
FROM: Steve Tyler, Interim District Manager and Tracy Boobar, Legal Counsel
SUBJECT: Updated Prop 218 Balloting Process and Timeline for User Fee and Benefit Assessment

At the January 21, 2016 meeting, the SCSD Board reviewed a preliminary Prop 218 process for establishing property-related user fees and assessments that will support District acceptance and management of the following services currently owned and managed by the Town of Scotia Company, LLC. (TOS), including:

- Domestic drinking water
- Wastewater collection, treatment and re-use
- Fire protection services
- Storm water drainage
- Parks and recreation
- Limited street lighting
- Limited alleys and streets

In response to questions at the January meeting, staff has prepared an updated Prop 218 process that serves to clarify the legal framework for establishing property-related user fees and benefit-based assessments, as well as address noticing, balloting, and tabulation requirements. Specifically, there were questions regarding whether tenants that currently pay rent to the TOS must be afforded the opportunity to protest proposed fee increases.

Notice Requirements for Prop 218

Notice is governed by Article XIII D Section 6(a)(1), which requires that “the agency shall provide written notice by mail of the proposed fee or charge to the record owner of each...parcel upon which the fee or charge is proposed for imposition.”

Where a property-related fee is charged on the property tax bill, it is fairly clear that notice should be given to the record owner of each parcel of property subject to the fee.

Where the property-related fee is charged by direct billing, Section 53755 of the Government Code authorizes (but does not require) that notice MAY instead be included “in the agency's regular billing statement for a fee or charge or by any other mailing the agency to the address to which the agency customarily mails the billing statement or for the fee or charge.” This is, thus, a statutory authorization for notice to be mailed to customers rather than to property owners, when

it is the customers who are billed for a service. (However, Prop 218, a constitutional provision, still requires owner notification.)

Even if notice is mailed to customers pursuant to Section 53755, it must also be sent to the property owners, “if the agency desires to preserve any authority it may have to record or enforce a lien.” Many agencies do send customer notices as well as property owner notices in an effort to provide public outreach.

In Article XIII, Section 2(g), “property ownership” is defined “to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question.” While this has been interpreted to mean tenancies in which a real property right exists, such as 99-year leases, it does create confusion. Fortunately, in the SCSD’s circumstances, there are only 5+ parcels that would receive bills for the foreseeable future, and these bills would be sent to the property owners that would be directly responsible for paying the SCSD fees.

Other Considerations

There are several important process-related items that warrant SCSD Board discussion and direction, including:

- Tabulation: For the purposes of tabulation, an impartial person includes, but is not limited to, the clerk of the agency pursuant to Government Code Sections 53753(e)(1) and 53755.5(b)(3). Considering the limited number of property owners that will receive ballots, it seems reasonable that the SCSD can rely on its clerk to tabulate the returned ballots at the public hearing. However, it is possible to reach out to a separate independent entity, such as an accounting firm or a community board (e.g., League of Women Voters of Humboldt County) that has no direct ties with Scotia CSD.
- Return address: The notices and ballots will be sent to property owners at least 45 days prior to the public hearing that is held to accept written protests. Written protests are accepted by mail or in person at the public hearing. Unless otherwise directed, the District’s current PO Box will be used for returned ballots by mail.
- Outreach: Staff is prepared to meet with property owners prior to the notices being sent. In addition, a short announcement in the TOS Newsletter, which is widely distributed throughout Scotia, will provide information on the rate-setting process and upcoming Board meetings. There is also opportunity to attend and present at an upcoming chamber meeting. Staff anticipates preparing Q&A handouts for general distribution and for the District’s website.

Status of DEA and Rate Studies/Engineers Reports

Staff is continuing to coordinate with SHN to finalize the Detailed Engineering Analysis (DEA), which services as the basis for preparing Rate Studies to establish user fees, and Engineers Reports to establish benefit assessments. The noticing and balloting process is contingent of finalization and acceptance of these reports.

Tentative Timeline

ACTION ITEMS	TENTATIVE DATES	STATUS
Board discusses Prop 218 balloting process scope for User Fee (water and wastewater) and Benefit Assessment (for all other services)	January 21	Complete
Board Reviews updated Prop 218 Process and reviews proposed Ordinance 2016-1 allowing for mail ballot election	February 18	In progress
Staff publishes notice of Ordinance 2016-1 allowing for mail ballot election in the Times Standard	March 1	
Board adopts Ordinance 2016-1 allowing for mail ballot election	March 17	
Staff publishes Ordinance 2016-1 allowing for mail ballot election in the Times Standard (becomes law in 30 days: Mar 19 - Apr 17)	March 18, before noon	
Board accepts Detailed Engineering Analysis (contingent on SHN); Board prep for meeting on the 21 st	Sp. April 14	
Board accepts Rate Studies and Engineers Reports (contingent on SHN); reviews draft notice/ballot; and adopts resolutions to: 1) Adopt mail ballot procedures 2) Initiate mail ballot proceedings and call public hearing	April 21	
Staff finalizes notice/ballot	April 22	
Staff mails notice/ballot to property owners (45 day noticing period begins)	April 25	
Board sets informational item on agenda for user fee/benefit assessment process; public comment received	Sp. May 12	
Board sets informational item on agenda for user fee/benefit assessment process; public comment received	May 19	
Board conducts public hearing and clerk or other independent entity tabulates submitted ballots (45 day noticing period ends June 9)	June 16	

Attachments:

Updated Prop 218 Process (dated 2-12-16)

Scotia Community Services District

Updated Prop 218 Process for Conducting Proceedings for Property-Related Fees and Assessments

The following scope of services outlines the tasks and actions needed to establish property-related user fees and assessments to maintain and improve essential services and facilities for the Scotia Community Services District (CSD). In short, establishing property-related fees and assessments are subject to a “majority protest” process that provides if a majority of the parcels in the District protest the proposed fees and assessments the District cannot impose the increase. Planwest offers a team of planners and services specialists with Proposition 218 experience, including drafting the mailed notices associated with such proceedings and conducting the required public hearing and tabulation.

Prop 218 Background

In 1978, Proposition 13 was passed by California voters; it was intended to provide property tax relief and to require voter approval of tax increases. However, the result was a severe limitation on ad valorem property taxes (property taxes based on assessed value of property). As a result, local governments had to look elsewhere to find money to fund public services and improvements. These agencies turned to benefit-based assessments, special taxes and user fees, which were not subject to Proposition 13 limitations, resulting in increasing property tax bills; the very thing that Proposition 13 set out to prevent.

On November 5, 1996, California voters passed Proposition 218, the “Right to Vote on Taxes Act.” This California Constitutional amendment protects taxpayers by limiting the methods by which local governments can increase taxes, fees, and charges without taxpayer consent. Proposition 218 requires voter approval prior to any imposition or increase of general taxes, assessments, and certain user fees. Upon the passing of Proposition 218, Articles XIII C and XIII D were added to the California Constitution.

Article XIII C of the California Constitution generally requires a majority vote of the electorate for a local government to impose, extend, or increase any general taxes, and a two-thirds (2/3) vote of the electorate to impose, extend, or increase any special tax, and permits the use of the initiative to affect local taxes, assessments, fees, and charges.

Article XIII D of the California Constitution generally requires that assessments, fees, and charges be submitted to property owners for approval or rejection after the provision of written notice and the holding of a public hearing. Section 4 provides “Procedures and Requirements for All Assessments” and Section 6 covers “Property Related Fees and Charges”.

Senate Bill 919 (SB 919) Rainey, the “Proposition 218 Omnibus Implementation Act,” was created to prescribe specific procedures and parameters for local jurisdictions in complying with Articles XIII C and XIII D of the California Constitution. SB 919 was approved by the Governor on July 1, 1997, and added Government Code Section 56750 - 53758.

Section 53753 of the Government Code specifies the notice, protest, and hearing requirements for levying a new or increased assessment.

Sections 53755, 53755.5, and 53756 of the Government Code specifies the notice, protest, and hearing requirements for levying a new or increased fee or charge.

Proposition 218 radically changed the way in which local governments raise revenues by ensuring taxpayer approval of charges and increases to existing charges. The following table identifies which local revenues are affected by Proposition 218.

<u>Affected</u>	<u>Not Directly Affected</u>
<u>Taxes</u>	
<u>Utility Taxes</u> <u>Hotel and Transient Occupancy Taxes</u> <u>Parks and Recreation Taxes</u> <u>Business Taxes</u>	<u>Property Taxes</u> <u>Bradley-Burns Sales Taxes</u> <u>Special Taxes</u> <u>Vehicle License Fees</u> <u>Mello-Roos Taxes</u> <u>Timber Taxes</u>
<u>Assessments</u>	
<u>All new or increased assessments, and some existing assessments</u>	<u>Most existing assessments</u>
<u>Fees</u>	
<u>Property-related fees (Fees imposed as an “incident of property ownership”)</u>	<u>Fees that are NOT property-related. Gas and Electric fees. Developer fees.</u>

Scotia CSD Background

The Scotia CSD was created and has been officially meeting for approximately two years. The District was formed for purposes of assuming ownership and management of the following services currently owned and managed by the Town of Scotia Company, LLC. (TOS), including:

- Domestic drinking water
- Wastewater collection, treatment and re-use
- Fire protection services
- Storm water drainage
- Parks and recreation
- Limited street lighting
- Limited alleys and streets

The TOS is proceeding with property subdivision in Scotia, which is the last company-owned town of its kind in California. Scotia is unique considering there are only three property owners and five parcels in all of Scotia, as follows:

- One parcel is owned by the School District (the School and adjoined Recreation Center, sold to the School District during the PALCO Reorganization).

- The remaining four parcels were all created by a Lot Line Adjustment (LLA-09-27) approved by the County after the PALCO Reorganization in 2010.
 - Two of the four LLA parcels are now owned by Humboldt Redwood Company (HRC), including:
 - Parcel 1. Sawmill and adjacent Timberlands; and
 - Parcel 2. the Scotia /Eel River Power Plant
 - Two of the LLA parcels are owned by Town of Scotia LLC. (TOS), including:
 - Parcel 3. the Scotia Inn; and
 - Parcel 4. *all the rest of Scotia*

TOS LLA Parcel 4 includes all the residential, commercial, public facility, and industrial property within in the Scotia CSD District boundaries that are not included in the other parcels described above. Subdivision will create individual parcels for existing residential and commercial properties, and public facilities. The subdivision of Parcel 4 would involve the sale of residential and commercial parcels to individual property owners.

The TOS will transfer some portion, or all of the public facilities and services currently owned and managed by TOS, to the Scotia CSD in support of the subdivision. This includes such community resources as the Historic Winema Theater, the Scotia Museum, Carpenter’s Ballfield, Fireman’s Park, the Community Soccer Field, and the Scotia Community Forest. It also includes the water and wastewater treatment facilities.

Engineering studies have been prepared to determine the current condition and facility upgrade costs of rehabilitating the town’s infrastructure, including water (domestic and fire), sewer, and stormwater facilities, and other public facilities (Museum, Theater and Ballfields). This is necessary to transition all of these assets from the TOS to the Scotia CSD, and to provide the necessary revenue for the District to accept, own and operate the facilities and services.

Once facilities are accepted, the District will own and operate the treatment plants, and be responsible for daily operations, including staying in compliance with its State permits and for any upgrades or repair costs to the plant facilities. The Scotia CSD is proposing to establish user fees to fund water and wastewater services, and assessments to fund parks and recreation, fire protection, streets and street lighting, and storm drainage. These user fees and assessments would be levied on all parcels within the District boundaries in accordance to Prop 218 requirements.

Below is a description of the Proposition 218 process as it relates to Scotia CSD establishing property-related fees and assessments.

Scotia CSD Prop 218 Process

Task-1. Board Review of Detailed Engineering Analysis

Planwest will review Revision 4 of the Detailed Engineering Analysis (DEA), prepared by SHN, for Board consideration and approval. The DEA will serve as the basis for preparing Rate Studies to establish user fees, and Engineers Reports to establish benefit assessments for the following services:

User Fees

Water

Wastewater

Benefit Assessments

Parks and Recreation

Fire Protection

Streets and Street Lighting

Storm Drainage

It is recommended that the Board adopt procedures for the tabulation and acceptance of protests. Such procedures typically address the following issues:

- The location at which protests will be accepted prior to the hearing.
- What information should be included on a protest (generally, a printed name, a parcel address or APN, a signature, and an indication that the document is a protest).
- How a protest will be accepted (generally by mail or personal delivery, but not fax or email).
- Who may submit a protest.
- Whether protests will be opened prior to the hearing.
- How protests may be withdrawn.
- The contact information for questions about the process.
- How protests will be tabulated.
- That protests will be disclosable public records once opened.

Key Actions: Board accepts DEA at regular board meeting, and adopts resolution(s) initiating proceedings, including preparation of rate studies and engineer’s reports, and procedures for the tabulation and acceptance of protests.

Task-2. Board Review of Rate Studies and Engineers Reports

Planwest will review Rate Studies and Engineer’s Reports, prepared by SHN, for Board consideration and approval. A description of the state requirements for rate studies and engineers reports are described below.

Rate Studies

Article XIII D, Section 6(b) of the Constitution sets forth substantive requirements for property-related fees. Specifically, Section 6(b) provides that:

A fee or charge shall not be extended, imposed, or increased by any agency unless it meets all of the following requirements:

- (1) Revenues derived from the fee or charge shall not exceed the funds required to provide the property related service.
- (2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.

(3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.

(4) No fee or charge may be imposed for a service unless that service is actually used by, or immediately available to, the owner of the property in question. Fees or charges based on potential or future use of a service are not permitted. Standby charges, whether characterized as charges or assessments, shall be classified as assessments and shall not be imposed without compliance with Section 4.

(5) No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance or library services, where the service is available to the public at large in substantially the same manner as it is to property owners....

The rate study will be prepared to demonstrate that the proposed fees and charges are imposed as an incident of property ownership, and will serve as evidentiary support of compliance with the five substantive requirements.

Engineers Report

Article XIII D, Section 4 of the Constitution sets forth substantive requirements for assessments. Specifically, Section 4(a) provides that:

An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.

The Engineer's Reports will be prepared to demonstrate that the properties in question receive a special benefit over and above the benefits conferred on the public at large, and will serve as evidentiary support of compliance with the substantive requirements described above.

Key Actions: Board accepts the Rate Studies and Engineer's Reports at regular board meeting, and adopts resolution(s) to call the public hearings.

Task 3. Notice

User Fee Notice Requirements: *(for Water and Sewer)*

Article XIII D, Section 6(a) includes the following requirements for the mailed notice with respect to a property-related fee:

The agency shall provide written notice by mail of the proposed fee or charge to the record owner of each identified parcel upon which the fee or charge is proposed for imposition, the amount of the fee or charge proposed to be imposed upon each, the basis upon which the amount of the proposed fee or charge was calculated, the reason for the fee or charge, together with the date, time, and location of a public hearing on the proposed fee or charge.

Article XIII D, Section 2(g) defines “property ownership” to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question. Where a property-related fee is charged by direct billing, Government Code Section 53755 authorizes (but does not require) that notice may be mailed to customer tenants, rather than to *property owners*, when it is the customers-tenants who are billed for a service and serve as the utility customer. Even if notice is mailed to customers-tenants pursuant to Section 53755, it must also be sent to record property owners “if the agency desires to preserve any authority it may have to record or enforce a lien.” This means the protest ballot process for a typical jurisdiction in California would require notices be mailed to parcel owners and utility customers (i.e., tenants), whereby only one ballot protest is counted per parcel

In the case of Scotia, current customers and property owners are the same (TOS, HRC, ERP, and School District) will be directly responsible for paying Water and Sewer user fees. Residential tenants will continue to be charged for Water and Sewer use as controlled by the terms of existing or amended lease agreements. Currently, none of these existing residential uses are metered for purposes of charging based on the amount of water used or wastewater flow generated during a specified billing period. Instead, current residential customers are charged a flat fee that is specified in the residential lease agreement and collected as part of monthly “rent”. The majority of commercial and industrial leases held by the TOS are also billed a constant flat-fee that is charged as part of rent.

The notice will include pertinent information about the rate setting process and a description of the proposed rate structure (i.e., rate tables). The notice will also indicate any automatic future increases proposed, such as adjustments for inflation. Note that Government Code Section 53756 specifically limits the types of adjustments permissible and the period (no more than five years) over which adjustments can be applied without conducting new Section 6(a) proceedings.

Information will be included in the notice about when the proposed fee will go into effect, how often the fee is billed, and how the fee is collected. The notice will also indicate where property owners/customers can get information about their historical water use, their meter size, or other criteria factors that go into calculation of the amount they will be charged. Property owners/customers might be referred to look at past bills, call the agency, or (for meter size) look at the information stamped on their water meter.

The notice will provide information about the public hearing and how to submit written protests, and will reference the adopted procedures for tabulation and acceptance of protests.

Assessment Notice Requirements: (for parks and recreation, fire protection, streets and street lighting, and storm drainage)

Article XIII D, Section 4(c) includes the following requirements for the mailed notice with respect to assessments:

The amount of the proposed assessment for each identified parcel shall be calculated and the record owner of each parcel shall be given written notice by mail of the proposed assessment, the total amount thereof chargeable to the entire district, the amount chargeable to the owner's particular parcel, the duration of the payments, the reason for the assessment and the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of a public hearing on the proposed assessment. Each notice shall also include, in a conspicuous place thereon, a summary of the procedures applicable to the completion, return, and tabulation of the ballots required pursuant to subdivision (d), including a disclosure statement that the existence of a majority protest, as defined in subdivision (e), will result in the assessment not being imposed.

Each notice will contain a ballot whereby the owner may indicate his or her name, reasonable identification of the parcel, and his or her support or opposition to the proposed assessment. The notice will provide information about the public hearing(s) and how to submit ballots, and will reference the adopted procedures for tabulation and acceptance of ballots.

Task 4. Informational Meetings and Outreach

In addition to noting the date and location of the public hearings, the mailed notices will announce the date(s) of any regular or special Board meetings that will be held for informational purposes to receive public comment. The date of the informational meetings will be announced in the notices, and also advertised in press releases sent to local media. Additional outreach efforts by CSD staff, such as presentations to affected property owners, will be made for promoting to increase understanding of the proposed property-related fees and assessments.

Key Action: Hold informational meetings (during 45 day period that must elapse between mailing of the ballots and the public hearing).

Task 5. Hearing

Not less than 45 days after the notices are mailed, the Board must hold a public hearing on the fees and assessments. Any report or study will be entered into the record of this hearing, as will any written communications ~~and written protests/ballots~~ received from property owners, customers, or members of the public. Written protests and ballots received from property owners will be accepted ~~by the Clerk~~ through the end of the public testimony portion of the public hearing.

A typical procedure for the public hearing is as follows:

1. Chair announces hearing.
2. Staff gives report.

3. Staff announces both the number of “writings purporting to be protests” that have so far been received as well as the threshold at which a majority protest exists.
4. Public testimony.
5. Chair does a “last call” for protests and closes public testimony.
6. Tabulation of written protests and ballots commences by an impartial person designated by the agency.
- 6.7. ~~Clerk~~ Chair announces the final number of protests and whether a majority protest exists.
- 7.8. ~~Legislative body~~ District Board discusses item.
- 8.9. If there is no majority protest, the ~~legislative body~~ District Board may (but is not required to) adopt the fees/assessments.

For the purposes of tabulation, an impartial person includes, but is not limited to, the clerk of the agency pursuant to Government Code Sections 53753(e)(1) and 53755.5(b)(3). However, Scotia CSD may elect to have an independent entity conduct the ballot tabulation and reporting process. This independent entity may consist of an accounting firm or a community board (such as the League of Women Voters of Humboldt County) that has no direct ties with Scotia CSD.

It is common for agencies to continue consideration of the matter to a later date after closing public testimony ~~in order to give the Clerk an opportunity to tabulate protests after the meeting (preferably in an announced public location). This may be necessary if there is a need to provide sufficient time to tabulate ballots or~~ to check the validity of protests, ~~or (where the agency has not been opening protests as they come in) the need to open the protests.~~ The ballot tabulation may be continued to a different time or different location accessible to the public, provided that the time and location are announced at the location at which the tabulation commenced and posted by the agency in a location accessible to the public.

~~Task 6.~~ Protest

To be counted, written protests must be received before the close of the public hearing. The deadline applies regardless of whether the written protest is mailed or hand-delivered at the public hearing. The Clerk will be tabulating the written protests and reporting the outcome, unless a separate independent entity is arranged.

User Fee Protest Requirements

Article XIII D, Section 6(a) provides that:

At the public hearing, the agency shall consider all protests against the proposed fee or charge. If written protests against the proposed fee or charge are presented by a majority of owners of the identified parcels, the agency shall not impose the fee or charge.

Note that only written protests count in these proceedings and, unlike for benefit assessments, protests are counted on a one protest per parcel basis. This is clarified by Government Code Section 53755(~~db~~), which provides that:

One written protest per parcel, filed by an owner or tenant of the parcel, shall be counted in calculating a majority protest to a proposed new or increased fee or charge subject to the requirements of Section 6 of Article XIII D of the California Constitution.

Protests by certain tenants appear to be authorized by Article XIII D, Section 2(g), which provides that “‘property ownership’ shall be deemed to include tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question.” This would likely include, at a minimum, tenants shown as customers on the records of the local agency. Accordingly, even if both the owner and tenant file a protest, only one protest is counted for purposes of determining whether there is a “majority protest”. In the case of Scotia, the current property owners will be billed and directly responsible for paying the Water and Sewer fees established by the Scotia CSD.

Assessment Protest Requirements

Article XIII D, Section 4(e) provides that:

At the public hearing, the agency shall consider all protests against the proposed assessment and tabulate the ballots. The agency shall not impose an assessment if there is a majority protest. A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property.

Key Action: Tabulate ballots at public hearing or alternate date. Announce results.

**Scotia Community Services District
Staff Report**

DATE: February 12, 2016
TO: Scotia Community Services District Board of Directors
FROM: Tracy M. Boobar, Special Counsel
SUBJECT: Ordinance No. 2016-1: To Authorize The Use Of Mail Ballot Elections
Resolution 2016-4: To Authorize The Use of Mail Ballot Elections for
Prop 218 proceedings

RECOMMENDATION:

Special Counsel recommends that the Board approve the First Reading of Ordinance No. 2016-1 authorizing the general use of a mail ballot elections by the Scotia Community Services District. Special Counsel additionally recommends approving the accompanying Resolution 2016-4, authorizing the specific use of mail ballot elections in the Prop. 218 proceedings expected in the next few months.

ACTION: Consider approval of Ordinance 2016-1 and Resolution 2016-4.

DISCUSSION:

The Scotia Community Services District intends to begin Prop. 218 proceedings in order to set rates for property-related and assessment benefit fees associated with providing water, wastewater, streets and lighting, parks and recreation, and fire services. These Prop. 218 proceedings require an ‘election’ or ballot process to determine if there are any protest votes (property related) or votes in favor (assessment benefits).

Ordinance 2016-1 creates a SCSD law which allows the Board of Directors to use “mail ballot elections” in place of the traditional polling place and formal election day proceedings. Mail ballots have been found encourage higher voter participation and to be cost effective.

If the Board decides to make Ordinance 2016-1 a law, a resolution is still necessary to initiate the use of mail ballot elections in this particular case. This is the reason for Resolution 2016-4. This resolution simply allows the SCSD to mail ballots for the upcoming Prop 218 proceedings. Essentially, we are getting everything in place for the Prop 218 process to begin.

FISCAL IMPACT: None. The use of mail ballot elections will provide a cost-effective method of submitting issues to the community.

ORDINANCE NO. 2016-1

**AN ORDINANCE OF THE BOARD OF DIRECTORS
OF THE
SCOTIA COMMUNITY SERVICES DISTRICT
TO AUTHORIZE THE USE OF MAIL BALLOT ELECTIONS**

The Scotia Community Services District Board of Directors does ordain as follows:

Section 1. The Use of Mail Ballot Elections is hereby adopted as follows:

- A. The California Elections Code provides that any election or assessment ballot proceeding required or authorized by Article XIII C or XIII D of the California Constitution may be conducted wholly by mail.
- B. In accordance with Section 4000 of the California Elections Code, the Board of Directors approval is required to authorize the use of mail ballots for such an election.
- C. The Board of Directors finds that mail ballot elections held elsewhere in the State have been shown to achieve higher voter turn out and also to be less expensive than the more traditional means of voting, and that authorizing the use of mail ballot elections for proceedings pursuant to Article XIII C or XIII D of the California Constitution is, therefore, in the public interest.

Section 2. Mail Ballot Elections.

- A. The Board of Directors is authorized to conduct elections wholly by mail ballot as described in subsection B of this section. The Board of Directors shall determine whether an election will be conducted by mail at the time the election is called. Actions of the Board of Directors pursuant to this section shall be set forth in a resolution approved at a regular or special meeting of the Board of Directors.
- B. The following items may be the subject of a mail ballot election:
 - (1) Any election to approve a special tax as required or authorized by Article XIII C of the California Constitution.
 - (2) Any election to approve a property-related fee or charge as required or authorized by Article XIII D of the California Constitution.
 - (3) Any assessment ballot proceeding required or authorized by Article XIII D of the California Constitution; provided that such proceeding be denominated an "Assessment Ballot Proceeding" rather than an election.
- C. Elections authorized by this section shall not occur on the same date as a statewide direct primary election or statewide general election.
- D. Elections authorized by this ordinance shall be deemed special elections and shall be conducted in accordance with the special provisions as may be adopted by resolution by the Board of Directors with respect to assessment ballot proceedings and elections for property-related fees and charges, and, with respect to elections on taxes, in

accordance with the provisions for mail ballot elections set forth in Elections Code sections 4100 and following, as now exist or may hereafter be amended.

Section 3. This is not a project for purposes of the California Environmental Quality Act (CEQA)

Section 4. This ordinance shall be effective on the thirty-first day after the date of its adoption.

DATE: _____, 20__

ATTEST:

APPROVED:

Clerk, Scotia Community Services District

President, Scotia Community Services District

Clerk's Certificate

I hereby certify that the foregoing is a true and correct copy of Ordinance No. 2016-1, passed and adopted at a regular meeting of the Board of Directors of the Scotia Community Services District, Humboldt County, California on the _____ day of _____, 20____, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk, Scotia Community Services District

RESOLUTION NO. 2016-4

**A RESOLUTION OF THE SCOTIA COMMUNITY SERVICES DISTRICT
CALLING A SPECIAL MAIL BALLOT ELECTION**

WHEREAS, the Board of Directors of the Scotia Community Services District (“Board”) believes it to be in the best interest of the community to initiate the Proposition 218 proceedings to provide revenue for the newly established community service district in order to provide safe and adequate services to the community; and

WHEREAS, the California Constitution Article XIII D, Section 4(d) requires all ballots to be mailed to all property owners within the assessment district; and

WHEREAS, Ordinance 2016-1 authorizes the Board to conduct an all mail ballot election under the terms and conditions set forth therein.

NOW, THEREFORE, the Scotia Community Services District does hereby resolve as follows:

Section 1. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.

Section 2. The Scotia Community Services District shall conduct a mail ballot election and mail assessment ballot proceeding as required by the Proposition 218, Election Code Section 4000(a) and the California Constitution.

Section 3. At the mail ballot election and assessment ballot proceedings called pursuant to section one of this resolution, the attached notice, ballot, rates and assessments shall be submitted to the property owners of the Scotia Community Services District.

Section 4. The Board Clerk is hereby directed to transmit a copy of this resolution to the Special Counsel, who shall prepare an impartial analysis of the ballot. The Special Counsel is authorized to prepare the ballot title and summary of the measure, if summary is necessary.

This resolution shall be effective upon its adoption.

Dated: _____, 20__

APPROVED:

Rick Walsh, Board President, Scotia CSD

ATTEST:

Board Clerk, Scotia CSD

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 2016-4, passed and adopted at a regular meeting of the Board of Directors of the Scotia Community Service District, County of Humboldt, State of California, held on the _____ day of _____, 20____, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Board Clerk, Scotia CSD

Scotia Community Services District

Staff Report

Date: February 18, 2016
To: Scotia CSD Board of Directors
From: Stephen Davidson, PE
Bayside Civil Consultants
Contract District Engineer
Subject: SCSD Rate Study - Rate Options

RECOMMENDATION:

Adopt the recommended option, and direct staff to finalize the SHN rate study.

ACTION:

Review, discussion & direction to staff.

DISCUSSION:

As you will recall, the 2009 DEA made certain financial/budget assumptions that have changed during the subsequent 7 year period. Treatment plant upgrade costs have increased, proposed facilities to be transferred did not included upgrade costs (ADA, roof, bathrooms) and the Board desired to purchase a District administrative office building.

In order to support operations, we need a rate sufficient to service \$5.5m in debt obligations. SHN's rate analysis dated 12/30/2015, with a 5-yr rate spread of \$148 to \$227 supports this. However, this rate spread is "uneven" and results in yearly rate increases of 2%, 34%, 10% & 1.8%.

ANALYSIS:

1. Bureau Labor Statistics (BLS) - Using a 2009 DEA starting rate of \$134 and applying the BLS Consumer Price Index (CPI) inflation factor/year results in a 2015 rate of \$149/mo. This rate is inadequate.
2. Assuming the highest 2009 DEA rate of \$188/mo in 2016 and applying the average 10-year BLS inflation factor of 2%/yr results in a 2020 rate of \$207. This rate is also inadequate.
3. SHN's 12/30/15 rate spread of \$148/mo to \$227/mo is adequate but results in wide rate increases from year to year.
4. Recommended option - Using SHN's 2020 highest rate of \$227/mo and applying future inflation increases of 1.5%/yr results in a rate spread of \$231/mo to \$246. It is proposed

to use this higher rate spread to generate "early" years' revenue in order to lower future loan/debt obligations, account for unforeseen contingencies (specifically the proposed treatment plant construction) and provide adequate cash reserves.

FISCAL IMPACT:


The fiscal impact is not calculated at this time, but will have a major impact on the future revenue stream of the District.

Attachments:


Exhibit A - Bureau Labor Statistics (BLS) CPI, years 2009-2015.

Exhibit B - SHN 5-year Budget Projection with rate spread from \$148/mo to \$227/mo.


Databases, Tables & Calculators by Subject

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Data extracted on: February 12, 2016 (3:07:05 PM)

Consumer Price Index - All Urban Consumers

12-Month Percent Change

Series Id: CUUR0400SA0, CUUS0400SA0

Not Seasonally Adjusted

Area: West urban

Item: All items

Base Period: 1982-84=100

Download:  [.xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2005	2.7	2.6	2.5	3.3	2.8	2.4	3.0	3.4	4.1	3.9	3.2	3.0	3.1	2.7	3.5
2006	3.7	3.6	3.4	3.4	4.1	4.2	4.1	4.0	3.0	2.2	2.4	3.1	3.4	3.8	3.1
2007	3.0	3.1	3.4	3.3	3.0	3.0	2.8	2.4	2.5	3.3	4.2	4.1	3.2	3.1	3.2
2008	3.8	3.5	3.7	3.5	3.7	4.9	5.3	4.9	4.3	3.3	1.0	0.0	3.5	3.9	3.1
2009	0.1	0.3	-0.5	-0.7	-1.1	-1.4	-2.0	-1.3	-0.8	-0.3	1.2	2.2	-0.4	-0.6	-0.2
2010	1.9	1.4	1.6	1.5	1.3	0.6	0.8	0.7	0.5	0.6	0.9	1.3	1.1	1.4	0.8
2011	1.4	1.9	2.6	3.0	3.2	3.1	2.9	3.0	3.5	3.4	3.2	2.7	2.8	2.6	3.1
2012	2.6	2.5	2.4	2.1	2.0	2.0	1.8	2.1	2.2	2.5	1.9	1.7	2.2	2.3	2.0
2013	1.7	2.0	1.5	1.3	1.3	1.5	1.9	1.5	1.3	0.9	1.3	1.8	1.5	1.5	1.4
2014	1.7	1.3	1.5	1.8	2.3	2.3	2.3	2.1	2.0	2.0	1.7	1.3	1.9	1.8	1.9
2015	0.7	0.9	1.1	1.0	1.2	1.1	1.3	1.3	1.0	1.1	1.5	1.8	1.2	1.0	1.3

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www.bls.gov | Telephone: 1-202-691-5200 | TDD: 1-800-877-8339 | [Contact Us](#)

EXHIBIT B

SHN

Scotia Community Services District 5-Year Projection						
Operational Year	Revenues					
	1	2	3	4	5	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,300	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Property Tax ¹						
Capital Improvement Loan	\$ 270,000		\$ 3,375,000	\$ 1,200,000		\$ 330,000
Transfer From Reserve Fund for Capital Exp.						
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ 766,000					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 1,005,450	\$ 1,024,334	\$ 1,286,033	\$ 1,393,660	\$ 1,439,169	\$ 1,439,169
Connection Fees			\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
TOTAL RESOURCES	\$ 2,198,650	\$ 1,162,934	\$ 4,801,633	\$ 2,734,260	\$ 1,909,769	\$ 1,909,769
Operational Year	Expenditures					
	1	2	3	4	5	
Personal Services						
Attorney	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	\$ 21,649
Auditor (Annual Audit)	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 12,989
Board Stipend	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Bookkeeping/CPA Consult	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	\$ 5,412
Engineering	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,495
Operations/Maintenance Staff (Wages & Benefits)	\$ 511,880	\$ 522,138	\$ 532,560	\$ 543,211	\$ 554,075	\$ 554,075
TOTAL PERSONAL SERVICES	\$ 560,880	\$ 571,998	\$ 583,297	\$ 594,843	\$ 606,620	\$ 606,620
Materials and Services						
Bond, Dues, Publications	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	\$ 8,441
Supplies	\$ 82,700	\$ 85,181	\$ 87,736	\$ 90,369	\$ 93,080	\$ 93,080
Utilities	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	\$ 22,510
General Maint & Repair	\$ 44,000	\$ 45,320	\$ 46,680	\$ 48,080	\$ 49,522	\$ 49,522
Liability Insurance	\$ 61,500	\$ 63,345	\$ 65,245	\$ 67,203	\$ 69,219	\$ 69,219
Electrical	\$ 68,500	\$ 70,555	\$ 72,672	\$ 74,852	\$ 77,097	\$ 77,097
Contracted Maintenance Services	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510	\$ 22,510
TOTAL MATERIALS AND SERVICES	\$ 304,200	\$ 313,326	\$ 322,726	\$ 332,408	\$ 342,380	\$ 342,380
TOTAL O&M	\$ 865,080	\$ 885,324	\$ 906,023	\$ 927,250	\$ 948,999	\$ 948,999
Capital Outlay						
Estimated Capital Outlay Total	\$ 1,056,000	\$ -	\$ 3,375,000	\$ 1,200,000	\$ 330,000	\$ 330,000
TOTAL CAPITAL OUTLAY	\$ 1,056,000	\$ -	\$ 3,375,000	\$ 1,200,000	\$ 330,000	\$ 330,000
Transfer to Equipment Replacement Reserve Fund	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170
Annual Debt Service on Capital Improvement Loans ³	\$ 19,440	\$ 19,440	\$ 262,440	\$ 348,840	\$ 372,600	\$ 372,600
Total Transfers & Debt Payments	\$ 142,610	\$ 142,610	\$ 385,610	\$ 472,010	\$ 495,770	\$ 495,770
TOTAL EXPENDITURES	\$ 2,063,690	\$ 1,027,934	\$ 4,666,633	\$ 2,599,260	\$ 1,774,769	\$ 1,774,769
Unexpended Fund Balance	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Contingency Fund	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Transfer to Capital Reserve Funds	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170
Cumulative Reserve		\$ 123,170	\$ 246,340	\$ 369,510	\$ 492,680	\$ 492,680
Monthly EDU Fee for Balanced Budget and Reserve	\$ 148	\$ 151	\$ 203	\$ 223	\$ 227	\$ 227

Scotia Community Services District Start-Up Budget
Proposed First Full Year Operating Budget

Revenues								
Fund Type	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Available Cash on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$300		\$400	\$200	\$100	\$100	\$200	\$1,300
Property Tax ¹								\$0
Contingency Funding Contribution	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution							\$766,000	\$766,000
SCSD Office Purchase Loan	\$102,600	\$5,400	\$108,000	\$13,500	\$13,500	\$13,500	\$13,500	\$270,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$263,147	\$33,519	\$352,396	\$45,922	\$31,772	\$85,822	\$192,872	\$1,005,450
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
Sub-Total Resources	\$400,647	\$51,419	\$510,896	\$77,722	\$62,472	\$105,922	\$989,572	\$2,198,650
TOTAL CAPITAL EXPENDITURE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$400,647	\$51,419	\$510,896	\$77,722	\$62,472	\$105,922	\$989,572	\$2,198,650

Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Personal Services								
Attorney	\$7,600	\$400	\$8,000	\$1,000	\$1,000	\$1,000	\$1,000	\$20,000
Auditor (Annual Audit)	\$4,560	\$240	\$4,800	\$600	\$600	\$600	\$600	\$12,000
Board Stipend	\$2,280	\$120	\$2,400	\$300	\$300	\$300	\$300	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$50	\$50	\$500	\$400	\$5,000
Engineering	\$2,700	\$300	\$3,000	\$0	\$0	\$0	\$0	\$6,000
Operations/Maintenance Staff (Salaries & Benefits)	\$149,000	\$7,480	\$156,500	\$19,100	\$19,100	\$61,900	\$98,800	\$511,880
TOTAL PERSONAL SERVICES	\$168,040	\$8,600	\$176,700	\$21,050	\$21,050	\$64,300	\$101,100	\$560,840
Materials and Services								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100	\$2,000	\$7,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500	\$6,200	\$82,700
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800	\$1,200	\$20,000
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000	\$7,000	\$44,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000	\$5,000	\$61,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000	\$5,000	\$68,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000	\$500	\$20,000
TOTAL MATERIALS AND SERVICES	\$75,200	\$22,500	\$134,800	\$21,200	\$6,200	\$17,400	\$28,900	\$304,200
TOTAL O&M	\$243,240	\$31,100	\$311,500	\$42,250	\$27,250	\$81,700	\$128,000	\$865,040
Other Expenditures								
Annual Debt Service on Capital Improvement Loans	\$7,387	\$389	\$7,776	\$972	\$972	\$972	\$972	\$19,440
Transfer to Equipment Replacement Reserve Fund ²	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
TOTAL OTHER EXPENDITURES	\$20,307	\$2,419	\$41,396	\$3,972	\$4,722	\$4,722	\$65,072	\$142,610
Capital Outlay								
Fire Apparatus and Personal Gear Upgrade							\$766,000	\$766,000
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
SCSD Office Building	\$102,600	\$5,400	\$108,000	\$13,500	\$13,500	\$13,500	\$13,500 #	\$270,000
TOTAL CAPITAL EXPENDITURES	\$109,100	\$5,900	\$114,000	\$16,500	\$16,500	\$14,500	\$779,500	\$1,056,000
TOTAL ALL EXPENDITURES	\$372,647	\$39,419	\$466,896	\$62,722	\$48,472	\$100,922	\$972,572	\$2,063,650
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
EXPENDITURES + UFB	\$400,647	\$51,419	\$510,896	\$77,722	\$62,472	\$105,922	\$989,572	\$2,198,650

1. No tax revenues are projected for this operating budget (CSD has no taxing authority at this time)

2. Transfer to a reserve account for each fund to be created by CSD for replacement

Estimated Monthly User Fees Based On Revenues Needed To Operate CSD								
	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Estimated average monthly residential user fees required to balance revenues	\$56	\$0	\$67	\$2.99	\$1.17	\$9.37	\$11.34	\$148
EDUs	381	N/A	418	1281	2263	764	1417	

RESERVE FUND ACCUMULATION³	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

Scotia Community Services District Start-Up Budget
Proposed Second Full Year Operating Budget

Revenues								
Fund Type	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Available Cash on Hand (contingency carry over)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
Interest Earnings	\$600	\$200	\$900	\$300	\$300	\$100	\$300	\$2,700
Property Tax ¹								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$268,418	\$34,225	\$359,426	\$46,873	\$32,173	\$87,624	\$195,595	\$1,024,334
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
Sub-Total Resources	\$297,118	\$46,425	\$404,426	\$62,273	\$46,573	\$93,224	\$212,895	\$1,162,934
TOTAL CAPITAL EXPENDITURE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$297,118	\$46,425	\$404,426	\$62,273	\$46,573	\$93,224	\$212,895	\$1,162,934

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,752	\$408	\$8,160	\$1,020	\$1,020	\$1,020	\$1,020	\$20,406
Auditor (Annual Audit)	\$4,651	\$245	\$4,896	\$612	\$612	\$612	\$612	\$12,240
Board Stipend	\$2,280	\$120	\$2,400	\$300	\$300	\$300	\$300	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$51	\$51	\$510	\$408	\$5,100
Engineering	\$2,754	\$306	\$3,060	\$0	\$0	\$0	\$0	\$6,120
Operations/Maintenance Staff (Salaries & Benefits)	\$151,980	\$7,650	\$159,630	\$19,482	\$19,482	\$63,138	\$100,776	\$522,138
TOTAL PERSONAL SERVICES	\$171,355	\$8,831	\$180,186	\$21,465	\$21,465	\$65,580	\$103,116	\$571,998
Materials and Services								
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$2,060	\$7,725
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$6,386	\$85,181
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$1,236	\$20,600
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$7,210	\$45,320
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$5,150	\$63,345
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$5,150	\$70,555
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$515	\$20,600
TOTAL MATERIALS AND SERVICES	\$77,456	\$23,175	\$138,844	\$21,836	\$6,386	\$17,922	\$27,707	\$313,326
TOTAL O&M	\$248,811	\$32,006	\$319,030	\$43,301	\$27,851	\$83,502	\$130,823	\$885,324
Other Expenditures								
Annual Debt Service on Capital Improvement Loans	\$7,387	\$389	\$7,776	\$972	\$972	\$972	\$972	\$19,440
Transfer to Equipment Replacement Reserve Fund ²	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
TOTAL OTHER EXPENDITURES	\$20,307	\$2,419	\$41,396	\$3,972	\$4,722	\$4,722	\$65,072	\$142,610
Capital Outlay								
TOTAL CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL EXPENDITURES	\$269,118	\$34,425	\$360,426	\$47,273	\$32,573	\$88,224	\$195,895	\$1,027,934
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
EXPENDITURES + UFB	\$297,118		\$404,426	\$62,273	\$46,573	\$93,224	\$212,895	\$1,162,934

1. No tax revenues are projected for this operating budget (CSD has no taxing authority at this time)

2. Transfer to a reserve account for each fund to be created by CSD for replacement

Estimated Monthly User Fees Based On Revenues Needed To Operate CSD

	Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Estimated average monthly residential user fees required to balance revenues	\$56	\$0	\$69	\$3.05	\$1.18	\$9.56	\$11.50	\$151
EDUs	381	N/A	418	1281	2263	764	1417	

RESERVE FUND ACCUMULATION³	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District Start-Up Budget
Proposed Third Full Year Operating Budget**

Revenues								
Fund Type	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Available Cash on Hand (contingency carry over)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
Interest Earnings	\$600	\$200	\$900	\$300	\$300	\$100	\$300	\$2,700
Property Tax ¹								\$0
Winema Theater Improvements Loan						\$375,000		\$375,000
Wastewater Treatment Plan Improvement Loan			\$3,000,000					\$3,000,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$273,124	\$35,073	\$582,147	\$47,951	\$32,788	\$116,467	\$198,483	\$1,286,033
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
Sub-Total Resources	\$302,824	\$47,273	\$3,628,147	\$63,351	\$47,188	\$497,067	\$215,783	\$4,801,633
TOTAL CAPITAL EXPENDITURE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$302,824	\$47,273	\$3,628,147	\$63,351	\$47,188	\$497,067	\$215,783	\$4,801,633
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,907	\$416	\$8,323	\$1,040	\$1,040	\$1,040	\$1,040	\$20,808
Auditor (Annual Audit)	\$4,744	\$250	\$4,994	\$624	\$624	\$624	\$624	\$12,485
Board Stipend	\$2,280	\$120	\$2,400	\$300	\$300	\$300	\$300	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$52	\$52	\$520	\$416	\$5,202
Engineering	\$2,809	\$312	\$3,121	\$0	\$0	\$0	\$0	\$6,242
Operations/Maintenance Staff (Salaries & Benefits)	\$155,020	\$7,782	\$162,823	\$19,872	\$19,872	\$64,401	\$102,792	\$532,560
TOTAL PERSONAL SERVICES	\$174,737	\$8,984	\$183,742	\$21,888	\$21,888	\$66,886	\$105,172	\$583,297
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,122	\$530	\$2,652	\$212	\$212	\$106	\$2,122	\$7,957
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$8,350	\$530	\$2,122	\$4,774	\$6,578	\$87,736
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$1,273	\$21,218
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$7,426	\$46,680
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$5,305	\$65,245
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$5,305	\$72,672
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$530	\$21,218
TOTAL MATERIALS AND SERVICES	\$79,780	\$23,870	\$143,009	\$22,491	\$6,578	\$18,480	\$28,538	\$322,726
TOTAL O&M	\$254,516	\$32,854	\$326,751	\$44,379	\$28,466	\$85,345	\$133,711	\$906,023
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Annual Debt Service on Capital Improvement Loans	\$7,387	\$389	\$223,776	\$972	\$972	\$27,972	\$972	\$262,440
Transfer to Equipment Replacement Reserve Fund ²	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
TOTAL OTHER EXPENDITURES	\$20,307	\$2,419	\$257,396	\$3,972	\$4,722	\$31,722	\$65,072	\$385,610
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Winema Theater Improvements						\$375,000		\$375,000
Wastewater Treatment Plant Improvements			\$3,000,000					\$3,000,000
TOTAL CAPITAL EXPENDITURES	\$0	\$0	\$3,000,000	\$0	\$0	\$375,000	\$0	\$3,375,000
TOTAL ALL EXPENDITURES	\$274,824	\$35,273	\$3,584,147	\$48,351	\$33,188	\$492,067	\$198,783	\$4,666,633
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
EXPENDITURES + UFB	\$302,824	\$47,273	\$3,628,147	\$63,351	\$47,188	\$497,067	\$215,783	\$4,801,633

1. No tax revenues are projected for this operating budget (CSD has no taxing authority at this time)
2. Transfer to a reserve account for each fund to be created by CSD for replacement

Estimated Monthly User Fees Based On Revenues Needed To Operate CSD

	Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Estimated average monthly residential user fees required to balance revenues	\$57	\$0	\$117	\$3.12	\$1.21	\$12.71	\$11.67	\$203
EDUs	381	N/A	418	1281	2263	764	1417	

RESERVE FUND ACCUMULATION³ \$25,840 \$4,060 \$67,240 \$6,000 \$7,500 \$7,500 \$128,200 \$246,340

3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District Start-Up Budget
Proposed Fourth Full Year Operating Budget**

Fund Type	Revenues							Total All Services
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	
Available Cash on Hand (contingency carry over)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
Interest Earnings	\$600	\$200	\$900	\$300	\$300	\$100	\$300	\$2,700
Property Tax ¹								\$0
Water Treatment Plant Improvements Loan	\$1,200,000							\$1,200,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$365,366	\$35,966	\$590,064	\$49,058	\$33,417	\$118,353	\$201,436	\$1,393,660
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
Sub-Total Resources	\$1,595,066	\$48,166	\$636,064	\$64,458	\$47,817	\$123,953	\$218,736	\$2,734,260

Outside Revenue Sources To Pay for Capital Expenditures

TOTAL CAPITAL EXPENDITURE REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$1,595,066		\$636,064	\$64,458	\$47,817	\$123,953	\$218,736	\$2,686,094

Personal Services	Expenditures							Total All Services
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	
Attorney	\$8,065	\$424	\$8,490	\$1,061	\$1,061	\$1,061	\$1,061	\$21,224
Auditor (Annual Audit)	\$4,839	\$255	\$5,094	\$637	\$637	\$637	\$637	\$12,734
Board Stipend	\$2,280	\$120	\$2,400	\$300	\$300	\$300	\$300	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$53	\$53	\$531	\$424	\$5,306
Engineering	\$2,865	\$318	\$3,184	\$0	\$0	\$0	\$0	\$6,367
Operations/Maintenance Staff (Salaries & Benefits)	\$158,120	\$7,937	\$166,079	\$20,269	\$20,269	\$65,689	\$104,847	\$543,211
TOTAL PERSONAL SERVICES	\$178,186	\$9,161	\$187,369	\$22,320	\$22,320	\$68,217	\$107,270	\$594,843
Materials and Services								
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$2,185	\$8,195
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$6,775	\$90,369
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$1,311	\$21,855
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$7,649	\$48,080
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$5,464	\$67,203
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$5,464	\$74,852
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$546	\$21,855
TOTAL MATERIALS AND SERVICES	\$82,173	\$24,586	\$147,300	\$23,166	\$6,775	\$19,013	\$29,394	\$332,408
TOTAL O&M	\$260,359	\$33,747	\$334,668	\$45,486	\$29,095	\$87,231	\$136,664	\$927,250
Other Expenditures								
Annual Debt Service on Capital Improvement Loans	\$93,767	\$389	\$223,776	\$972	\$972	\$27,972	\$972	\$348,840
Transfer to Equipment Replacement Reserve Fund ²	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
TOTAL OTHER EXPENDITURES	\$106,707	\$2,419	\$257,396	\$3,972	\$4,722	\$31,722	\$65,072	\$472,010
Capital Outlay								
Water Treatment Plant Facilities Plan Update	\$1,200,000							\$1,200,000
TOTAL CAPITAL EXPENDITURES	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
TOTAL ALL EXPENDITURES	\$1,567,066	\$36,166	\$592,064	\$49,458	\$33,817	\$118,953	\$201,736	\$2,599,260
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
EXPENDITURES + UFB	\$1,595,066	\$48,166	\$636,064	\$64,458	\$47,817	\$123,953	\$218,736	\$2,734,260

1. No tax revenues are projected for this operating budget (CSD has no taxing authority at this time)

2. Transfer to a reserve account for each fund to be created by CSD for replacement

Estimated Monthly User Fees Based On Revenues Needed To Operate CSD

	Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Estimated average monthly residential user fees required to balance revenues	\$76	\$0	\$118	\$3.19	\$1.23	\$12.92	\$11.85	\$223
EDUs	381	N/A	418	1281	2263	764	1417	

RESERVE FUND ACCUMULATION³	\$38,760	\$6,090	\$100,860	\$9,000	\$11,250	\$11,250	\$192,300	\$369,510
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District Start-Up Budget
Proposed Fifth Full Year Operating Budget**

Revenues								
Fund Type	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Available Cash on Hand (contingency carry over)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
Interest Earnings	\$600	\$200	\$900	\$300	\$300	\$100	\$300	\$2,700
Property Tax ¹								\$0
Museum Improvement Loan						\$80,000		\$80,000
Ball field Bathroom Improvement Loan						\$250,000		\$250,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$371,349	\$36,885	\$598,183	\$50,193	\$34,061	\$144,042	\$204,457	\$1,439,169
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
Sub-Total Resources	\$401,049	\$49,085	\$644,183	\$65,593	\$48,461	\$479,642	\$221,757	\$1,909,769
TOTAL CAPITAL EXPENDITURE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$401,049		\$644,183	\$65,593	\$48,461	\$479,642	\$221,757	\$1,860,685

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,226	\$433	\$8,659	\$1,082	\$1,082	\$1,082	\$1,082	\$21,649
Auditor (Annual Audit)	\$4,936	\$280	\$5,196	\$649	\$649	\$649	\$649	\$12,989
Board Stipend	\$2,280	\$120	\$2,400	\$300	\$300	\$300	\$300	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$54	\$54	\$541	\$433	\$5,412
Engineering	\$2,923	\$325	\$3,247	\$0	\$0	\$0	\$0	\$6,495
Operations/Maintenance Staff (Salaries & Benefits)	\$161,282	\$8,096	\$169,401	\$20,674	\$20,674	\$67,003	\$106,944	\$554,075
TOTAL PERSONAL SERVICES	\$181,704	\$9,342	\$191,068	\$22,760	\$22,760	\$69,576	\$109,409	\$606,620
Materials and Services								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$2,251	\$8,441
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$583	\$61,903	\$563	\$2,251	\$5,065	\$6,978	\$93,080
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$1,351	\$22,510
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$7,879	\$49,522
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$5,628	\$69,219
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$5,628	\$77,097
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$563	\$22,510
TOTAL MATERIALS AND SERVICES	\$84,638	\$25,324	\$151,719	\$23,861	\$6,978	\$19,584	\$30,276	\$342,380
TOTAL O&M	\$266,342	\$34,666	\$342,787	\$46,621	\$29,739	\$89,160	\$139,695	\$948,999
Other Expenditures								
Annual Debt Service on Capital Improvement Loans	\$93,787	\$389	\$223,776	\$972	\$972	\$51,732	\$972	\$372,600
Transfer to Equipment Replacement Reserve Fund ²	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
TOTAL OTHER EXPENDITURES	\$106,707	\$2,419	\$257,396	\$3,972	\$4,722	\$55,482	\$65,072	\$495,770
Capital Outlay								
Museum Improvement						\$80,000		\$80,000
Ball field Bathroom Improvement						\$250,000		\$250,000
TOTAL CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$330,000	\$0	\$330,000
TOTAL ALL EXPENDITURES	\$373,049	\$37,085	\$600,183	\$50,593	\$34,461	\$474,642	\$204,757	\$1,774,769
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
EXPENDITURES + UFB	\$401,049	\$49,085	\$644,183	\$65,593	\$48,461	\$479,642	\$221,757	\$1,909,769

1. No tax revenues are projected for this operating budget (CSD has no taxing authority at this time)
2. Transfer to a reserve account for each fund to be created by CSD for replacement

Estimated average monthly residential user fees required to balance revenues								
	Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Department	Total All Services
Estimated average monthly residential user fees required to balance revenues	\$76	\$0	\$119	\$3.27	\$1.25	\$15.72	\$12.02	\$227
EDUs	381	N/A	418	1281	2263	764	1417	

RESERVE FUND ACCUMULATION³	\$51,680	\$8,120	\$134,480	\$12,000	\$15,000	\$15,000	\$258,400	\$492,680
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds