



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, July 16, 2015**  
**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/Disapproval of Minutes from Previous Meetings**

**June 18, 2015**

**June 26, 2015**

**July 7, 2015**

- 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.

- E. PUBLIC HEARING**

No public hearing.

- F. NEW AND OLD BUSINESS**

**F1. New Business – None**

**F2. Old Business –**

- a. Workshop on the first year operating budget within the User Fee and Benefit Assessment Analysis**

Please have questions ready for Board Discussion.

*AGENDA FOR MEETING OF THE SCSD BOARD OF DIRECTORS*

*July 16, 2015*

*POSTED at 2:00 PM July 13, 2015*

**G. REPORTS**

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

**Board and Staff Reports**

- 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:**

**H. ADJOURNMENT**

Next Regular Meeting of the SCSD will be August 20, 2015 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.

**Minutes of the Regular Board Meeting of  
Scotia Community Services District**  
Thursday, June 18, 2015 - 6:30 P.M.  
122 Main Street, Scotia, CA

**A. CALL TO ORDER/ ROLL CALL**

The regular meeting of the Board of Directors of the Scotia Community Services District convened at 6:30 pm with the following directors in attendance:

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

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

**B. SETTING OF AGENDA**

Additions/revisions to the agenda: None

**C. CONSENT CALENDAR**

**C1. Approval/Disapproval of Minutes from Previous Meetings**

**May 28, 2015-** approved with changes- Direction- no motion and vote.

**June 11, 2015-** approved with changes- Direction- no motion and vote.

**D. PUBLIC COMMENTS & WRITTEN COMMUNICATIONS**

**D1.** Precision Intermedia Service Agreement

Push to July 16<sup>th</sup> regular board meeting

**D2.** Changing Regular Meeting Time from 6:30 p.m. to 5:30 p.m.

Put on June 26<sup>th</sup> special board meeting

**Renee Abrams-** spoke on concern of possible Brown Act violation regarding agenda not being posted at the CSD office. Language of the Brown Act states that posting to the website only is not sufficient. Also spoke on possibility for confusion in budget public notice because of office staffing hours, and the mailing address vs. physical address. Staff and board discussed after public comment was made.

**Frank Bacik-** presented Senate Bill 88 (and Assembly Bill 115), regarding Water Board powers. Information from CSDA. Produced two handouts (sample letter and CSDA talking points), and urged the SCSD to write letters to legislators.

**E. PUBLIC HEARING**

No public hearing.

**F. NEW AND OLD BUSINESS**

**F1. New Business –**

**a. Board Review of Scotia CSD User Fee and Benefit Assessment Analysis**

Introduced by Steve Tyler followed by presentation of User Fee and Benefit Assessment Analysis by Ron Stillmaker of SHN. Board asked questions, and Ron Stillmaker, Steve Tyler, and Frank Bacik answered.

Topics discussed include: High Strength User fee and incorporating language specific to those users in the Water Ordinance, Recommended Cost of Living Increase- factor in local Bureau of Labor Statistics- Consumer Price Index, Consider Rates with escalator fees, and Consider effects of the Power Plant and raw water usage.

Discussed Next Steps: Adopt the first year budget (preliminary/final), prepare individual report for fees and assessments for engineer and board certification

‘Personal’ Services vs. ‘Personnel’ Services

Steve Tyler closed discussion by suggesting sending questions and comments to board clerk, and checking with legal to find out procedure of accepting/adopting/etc. the User Fee and Benefit Assessment Analysis.

**F2. Old Business –**

**a. Consider adoption of the Scotia CSD FY 2015-2016 Draft Preliminary Budget**

Steve Tyler introduced, and recommended holding off on adopting, presented as discussion/informational item only. President Walsh asked Working Group/Budget questions. Steve Tyler responded.

Public Comment: Renee Abrams asked why we have to follow the current budget timeline, and if we have to adopt the preliminary budget now? Board and IDM discussed.

**b. Review Draft Scotia CSD Board Policies Manual - Discussion**

Presented by Steve Tyler, no discussion followed.

Clerk checked in with board on SDRMA insurance quote questionnaire additions.

**G. REPORTS**

**Board and Staff Reports**

- 1. President’s Report:** none
- 2. Interim Manager’s Report:** Administrative staff is working on the Purchasing and Procurement Policy. Two more policies are proposed for presentation to board in July. Hoping all policies will be finished by August, if they meet board approval, all to be adopted by resolution. Asked Board to consider holding second meeting in July.
- 3. Special Counsel’s Report:** none
- 4. Engineer’s Report:** reminded Board that if they have any questions/comments on User Fee and Benefit Assessment Analysis to direct to staff. Also think about any scenarios Board would like to run through SHN model for rates.

**5. Fire Chief's Status Report:** none

**H. ADJOURNMENT**

With no further business to come before the Board, the June 18, 2015 Regular Board Meeting was adjourned at 8:18 PM by Board President Rick Walsh.

Respectfully submitted,  
Leslie Marshall, Board Clerk

These minutes were approved by the Board of Directors of the Scotia Community Services District on July 16, 2015 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

**Minutes of the Special Board Meeting of  
Scotia Community Services District**

Friday, June 26, 2015 - 5:30 P.M.

122 Main Street, Scotia, CA

**A. CALL TO ORDER/ ROLL CALL**

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:

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

Staff: S. Tyler, T. Boobar, G. Williamson (standing in for L. Marshall)

**B. SETTING OF AGENDA**

Additions/revisions to the agenda:

Board Review and Approval of Diamond Law Contract with SCSD moved by motion from Item D3 to Item F2 on agenda

**C. PUBLIC HEARING**

**C1. Discussion on the adoption of the Scotia CSD FY 2015-2016 Preliminary Budget**

Public Hearing opened and budget introduced. Board members spoke of continued concerns regarding: costs not reflective of true costs to customers in order to cover actual expenses of CSD (could be extraordinarily expensive), not all labor costs were represented, lack of time for revisions before final budget is due.

Discussed additional working group meetings and special meetings to update what will be the final budget. Adopt the Final Budget before September 1, per state law. Legal counsel presented Resolution 2015-4, which explained statute deadlines.

IDM Steve Tyler, reiterated that this preliminary document being adopted is a place holder, and will change before being finalized.

General discussion about if there will be services by September 1, 2015, Gantt Chart- Board requested copies by next regular meeting July 16, 2015. Staff expressed that it was feasible to produce the week prior to the meeting

Board expressed preferring agendas before the Friday prior to meetings, and discussion about the timing challenges presented by the number of meetings being held and how it affects timing of agendas.

Steve Tyler described budget account list, which will provide more detail in the final budget process.

Public Comment: Renee Abrams spoke on concerns of affordability of Rate Study. Researched Census/ACS Average Income numbers- 2014: \$53,333 average income for

Scotia, current: \$52,853. Board responded: this issue will be addressed more accurately in the Rate Study, and will inform the final budget.

Closed Public Hearing- moved to Business Items

#### **D. BUSINESS**

##### **D1. Consider adoption of Resolution 2015-4: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Preliminary Scotia Community Services District Budget for Fiscal Year 2015-2016.**

Tracy Boobar explained preference for adopting documents such as budgets by resolution. Steve Tyler also weighed in on advantage of keeping a paper trail.

**Motion:** Motion by Resolution Title only to adopt Resolution 2015-4: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Preliminary Scotia Community Services District Budget for Fiscal Year 2015-2016.

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

##### **D2. Consider adoption of Resolution 2015-5: A Resolution of the Board of Directors of the Scotia Community Services District Establishing an Appropriations Limit for Fiscal Year 2015-2016.**

Tracy Boobar introduced Appropriations Limit (Gann limit) by staff report. Limit given by LAFCo- \$250,000. For this year, projected to have no fiscal impact. SCSD is more likely to see fee-based rather than tax based income. Legal Staff recommends establishing Appropriations Limit of \$250,000 by adopting Resolution 2015-5.

Board question regarding spending and receiving tax dollars. Staff explained that taxes will not be allocated if over appropriations limit. Expectation of approximately \$90,000 maximum from the county. Because that amount is under the Appropriations Limit, it can all be spent. Chances of exceeding \$250,000 is not likely for SCSD.

Public Comment- Renee Abrams- will money received be based on property taxes? Board response- yes, SCSD will receive less than 8% of what the County receives. The greatest amount that one can get from the County is 15%. SCSD has to apply for the amount received, and has not yet done so. Property values will be assessed upon sale.

Tracy Boobar noted that the \$250,000 limit was established by LAFCo during the SCSD formation, and may not be changed this year. Next year it may be changed through a cost of living increase, etc.

Frank Bacik, of TOS, spoke about negotiations of Gann Limit and Activation of Latent Powers to SCSD. County Treasurer expressed that SCSD may not be allocated very much tax money.

**Motion:** Motion to approve the Resolution of the Board of Directors of the Scotia Community Services District Establishing an Appropriations Limit for Fiscal Year 2015-2016.

Motion: Bristol                      Second: Broadstock  
Motion Vote: Ayes – 5                      Opposed - 0

### **D3. Board Review and Approval of Diamond Law Contract with CSD**

Item moved to Item F2 on agenda

**Motion:** Motion to move Board Review and Approval of Diamond Law Contract with SCSD to Item F2 on Agenda

Motion: Pryor Second: Bristol

Motion Vote: Ayes - 5 Opposed - 0

### **D4. Board Signature of Planwest Partners Inc. Contract with CSD**

Public Comment- Renee Abrams concerns about language within Contract concerning contract staffing. George Williamson explained language. Tracy Boobar also explained legality of contract terms. Discussed duration of contract and necessity of signature of contract.

**Motion:** Motion to approve the Planwest Partners Inc. Contract with SCSD and authorize the board chair to sign

Motion: McKnight Second: Pryor

Motion Vote: Ayes - 5 Opposed - 0

### **D5. Consider and Approve Regular Board Meeting Time Change**

Presented by Tracy Boobar. Discussed regular meeting time change from 6:30pm to 5:30pm. Steve Tyler explained potential for more productivity with the earlier meeting time, based on his experience with other boards.

Public Comment- Renee Abrams discussed past special meetings at 5:30 that had occurred before regular meetings at 6:30, suggested considering that moving the regular meeting may eliminate the possibility of having two meetings (regular and special) in one night. Staff explained that special meetings may be held after the regular meeting as well, or at a later date (with 24 hours of notice).

**Motion:** Motion that we move our regular meetings to 5:30 from 6:30.

Motion: Bristol Second: Pryor

Motion Vote: Ayes - 5 Opposed - 0

### **D6. Schedule Next Special Board Meeting Date for July 2015**

Introduced by President Walsh. Board and staff discussed dates. Working Group meeting for June 30, 2015. Next special meeting for July 7, 2015: potential for policies: Board Policies, Purchasing Policy, and Public Records Policy. Next regular meeting July 16, 2015. Also discussed Special Meeting for August. Special Meeting for August 6, 2015 at 5:30. Regular meeting on August 20, 2015. Flexibility for August 27<sup>th</sup>, potential for additional special meeting.

### **D7. Report on Staffing of SCSD Office**

Steve Tyler presented. Leslie Marshall staffed Monday and Thursday of this week, and Stephen Avis will be staffing office from July on. Tracy Boobar requested that Stephen Avis's hours be set (Mondays and Thursdays), and posted on website and at SCSD Office.

**E. ADJOURN TO CLOSED SESSION**

**E1. Call to Order**

**E2. Roll Call**

**E3. Evaluation of Personnel Performance (Government Code Section 54957(b)(1)) – The Law Offices of Nancy Diamond**

**E4. Closed Session Discussion**

**F. ADJOURN TO OPEN SESSION: 8:32 PM**

**F1. Report out of Closed Session**

Evaluation of performance of Legal Counsel

**F2. Board Review and Approval of Diamond Law Contract with CSD**

**Motion:** Motion to approve contract with Nancy Diamond Law Offices

Motion: McKnight Second: Broadstock

Motion Vote: Ayes – 5 Opposed - 0

**G. ADJOURNMENT**

With no further business to come before the Board, the June 26, 2015 Special Board Meeting was adjourned at 8:48 PM by Board President Rick Walsh.

Respectfully submitted,  
Leslie Marshall, Board Clerk

These minutes were approved by the Board of Directors of the Scotia Community Services District on July 16, 2015 at its duly-noticed regular meeting in Scotia, CA.

APPROVED:

\_\_\_\_\_  
Rick Walsh, President  
Board of Directors  
Scotia Community Services District

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
George Williamson, AICP  
Planwest Partners Inc.

\_\_\_\_\_  
Date

**Minutes of the Special Board Meeting of  
Scotia Community Services District**

Tuesday, July 7, 2015 - 5:30 P.M.

122 Main Street, Scotia, CA

**A. CALL TO ORDER/ ROLL CALL**

The regular meeting of the Board of Directors of the Scotia Community Services District convened at 5:32 pm with the following directors in attendance:

Rick Walsh                      President - present

John Broadstock    Director - present

Gayle McKnight    Director – present

Diane Bristol              Director - present

Susan Pryor                  Director – present

Staff: T. Boobar, S. Tyler, S. Davison, L. Marshall

**B. SETTING OF AGENDA**

Additions/revisions to the agenda: None

**C. PUBLIC HEARING -- NONE**

**D. BUSINESS**

**D1. Board Review and Adoption of Resolution 2015-6: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Public Records Policy**

S. Tyler introduced item via staff report. T. Boobar introduced Resolution – title change to 2015-6. Staff discussed content of the policy, Board did not have any questions, so opened item for public comment.

Public Comment- Renee Abrams discussed concerns about an electronic records policy referenced. T. Boobar addressed the question.

T. Boobar read the motion and further explained the resolution content.

**Motion:** Motion to adopt Resolution 2015-6: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Public Records Policy as changed to Resolution No. 2016-6 on Resolution

Motion: Pryor                      Second: McKnight

Motion Vote: Ayes - 5    Opposed - 0

**D2. Board Review and Adoption of Resolution 2015-7: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Scotia Community Services District Board Policies**

President Walsh introduced, discussed, and asked questions. Section 3.4.2- define pre-board work vs. sub-board work- strike first sentence. Board discussed other changes 5.4.1, 7.1.1.

Public Comment- Renee Abrams: 3.10.1- board meeting agenda section, discussed wording of regular meetings. 3.11.6 - Strike “unless the action was unanimous” to be consistent with Brown Act.

T. Boobar read motion and discussed content of Resolution.

**Motion:** Motion to adopt Resolution 2015-7: A Resolution of the Board of Directors of the Scotia Community Services District to Adopt the Scotia Community Services District Board Policies as changed to Resolution No. 2016-7 on Resolution

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

**D3. Working Group Report Rules, Information of Serial Meetings**

T. Boobar presented staff report regarding information exchanges and serial meetings. Discussed and presented Brown Act scenarios. Addressed possibility of Brown Act violations via e-mail- never hit 'reply all'. Board asked questions, staff addressed. Clerk addressed concern on information about missed meetings- board may request audio files of meetings.

Public Comment- Renee Abrams asked question about public's ability to violate the Brown Act.

**D4. June 30, 2015 Working Group Report**

Board Clerk introduced Working Group Report, procedures, and content. Board asked for clarity regarding board member attendance at Working Group Meeting- avoiding a quorum- no alternate. Discussed potential for Brown Act Violations. Discussed procedures for which information is provided at meetings. Discussed flow of information between TOS, SCSD, staff, etc.

Public Comment- Renee Abrams discussed working group attendance, if board members aren't present, and how public is represented.

**D5. Board Shall Consider Identifying Negotiator(s) for the Purposes of Negotiating Real Property Matters between TOS and SCSD During the Transition.**

T. Boobar introduced- new Attorney General Opinion on holding closed sessions- T. Boobar recommends no closed session. Discussed what CAN be discussed in closed session: price, payment terms, etc.

Establishing negotiators- T. Boobar recommends establishing T. Boobar and R. Walsh, possibly Nancy Diamond, as negotiators.

Discussed meeting space- possibly 400 Church St. daycare center. Subdivision projected complete for November. Discussed field trips to each property.

Board, Staff, and Public discussed topic and details.

**Motion:** Motion to identify the Law Offices of Nancy Diamond and President Walsh as Negotiators for the Purposes of Negotiating Real Property Matters between TOS and SCSD during the Transition.

Motion: Broadstock                      Second: Bristol  
Motion Vote: Ayes – McKnight, Bristol, Pryor, Broadstock  
Opposed – 0    Abstain: - Walsh

**E. ADJOURN TO CLOSED SESSION- DID NOT HOLD CLOSED SESSION**

President Comment- seminars July 17 & 18 in Sacramento

T. Boobar discussed board candidacy, ethics certificates.

S. Tyler- reminder of formal filing 7/21 for election

T. Boobar regarding FPPC for letter regarding conflicts in SCSD- Board agreed.

**F. ADJOURNMENT**

With no further business to come before the Board, the July 7, 2015 Special Board Meeting was adjourned at 7:17 pm by Board President Rick Walsh.

Respectfully submitted,  
Leslie Marshall, Board Clerk

These minutes were approved by the Board of Directors of the Scotia Community Services District on July 16, 2015 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: July 14, 2015  
TO: Scotia CSD Board of Directors  
FROM: Staff  
SUBJECT: Workshop on User Fee and Benefit Assessment Analysis

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### **RECOMMENDATION:**

Please review the attached First Year Operating Budget version 1.5, and Scenarios Packet. Give input during workshop on scenarios, including additions, revisions, questions, etc.

**ACTION:** None.

### **DISCUSSION:**

#### **The Scenarios Packet\* contains:**

- Adding 6k to Engineering
  - 15k for IT
  - With Winema Theater Roof costs
  - With CSD Office
- \*all of the scenarios are without fire department costs

The Working Group held a pre-workshop on July 9, 2015 to collaborate on the User Fee and Benefit Assessment Analysis first year operating budget, and produced the following suggested revisions and questions, as well as some initial scenarios:

#### **Suggestions**

- Headers/Footers/Dates on Excel Spreadsheets
- Page numbers on appendices
- Personal = Personnel
- Footnote 3: Previus = previous

### **Questions**

- How to account for meeting building for SCSD- rent/purchase –ADA – up to code – cost for appraisal (ramp-up?)
- Assumption of debt service for theater roof & board office building (ie. 15/30 year mortgage? %age?)
- Accounting for insurance costs

### **Scenarios**

- Impact of drought on Rec & Parks
- What if HRC decreases or ceases production?
- What if Eel River Brewery decreases or ceases production?
- Rate Study w/ TMF Cost, w/ NPDES, w/ Operations Manual
- Rate Study w/o Fire Dept/Costs
- What if Power Plant if restarted?
- Debt Analysis- w/ Winema Theater only –w/ daycare only
- What if we increase contingency/reserve funds for years 1-4?

**FISCAL IMPACT:** None

**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 <sup>1</sup>								\$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
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$271,150	\$34,098	\$360,978	\$45,284	\$31,134	\$95,548	\$194,572	\$1,032,764
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$306,050</b>	<b>\$46,598</b>	<b>\$411,478</b>	<b>\$63,584</b>	<b>\$48,334</b>	<b>\$102,148</b>	<b>\$977,772</b>	<b>\$1,955,964</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$306,050</b>	<b>\$46,598</b>	<b>\$411,478</b>	<b>\$63,584</b>	<b>\$48,334</b>	<b>\$102,148</b>	<b>\$977,772</b>	<b>\$1,955,964</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
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
IT Services	\$5,700	\$300	\$6,000	\$150	\$150	\$1,500	\$1,200	\$15,000
Engineering	\$5,400	\$800	\$6,000	\$0	\$0	\$0	\$0	\$12,000
Operations/Maintenance Staff (Salaries & Benefits)	\$149,000	\$7,480	\$156,500	\$19,100	\$19,100	\$61,900	\$98,800	\$511,880
<b>TOTAL PERSONAL SERVICES</b>	<b>\$176,440</b>	<b>\$9,200</b>	<b>\$185,700</b>	<b>\$21,200</b>	<b>\$21,200</b>	<b>\$65,800</b>	<b>\$102,300</b>	<b>\$581,840</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100	\$2,000	\$7,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$5,000	\$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
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$26,900</b>	<b>\$304,200</b>
<b>TOTAL O&amp;M</b>	<b>\$251,640</b>	<b>\$31,700</b>	<b>\$320,500</b>	<b>\$42,400</b>	<b>\$27,400</b>	<b>\$83,200</b>	<b>\$129,200</b>	<b>\$886,040</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for Board Office Building	\$6,990	\$368	\$7,358	\$184	\$184	\$1,840	\$1,472	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$64,100	\$123,170
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398</b>	<b>\$40,978</b>	<b>\$3,184</b>	<b>\$3,934</b>	<b>\$12,948</b>	<b>\$65,572</b>	<b>\$148,924</b>
<b>Capital Outlay</b>								
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
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$766,000</b>	<b>\$786,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$278,050</b>	<b>\$34,598</b>	<b>\$367,478</b>	<b>\$48,584</b>	<b>\$34,334</b>	<b>\$97,148</b>	<b>\$960,772</b>	<b>\$1,820,964</b>
Unexpended Fund Balance (UFB)	\$28,000	\$12,000	\$44,000	\$15,000	\$14,000	\$5,000	\$17,000	\$135,000
<b>EXPENDITURES + UFB</b>	<b>\$306,050</b>	<b>\$46,598</b>	<b>\$411,478</b>	<b>\$63,584</b>	<b>\$48,334</b>	<b>\$102,148</b>	<b>\$977,772</b>	<b>\$1,955,964</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$56	\$0	\$69	\$2.95	\$1.15	\$10.43	\$11.44	\$152
EDUs	381	N/A	417	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

	\$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

Revision 1.05

① SEND ST BENEFIT COLL

② NPDES COST (SHN)

Rev. 1.5  
5 year

Scotia Community Services District 5-Year Projection

③ STAFF WLD WAM

Revenues					
Operational Year	1	2	3	4	5
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,300	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Property Tax <sup>1</sup>					
Capital Improvement Loan					\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000	
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
User Fee Revenues Necessary to Balance Budget	\$ 1,032,764	\$ 1,051,709	\$ 1,070,836	\$ 1,092,501	\$ 1,306,796
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 1,955,964</b>	<b>\$ 1,190,309</b>	<b>\$ 1,209,436</b>	<b>\$ 1,321,101</b>	<b>\$ 5,275,396</b>
Expenditures					
Operational Year	1	2	3	4	5
<b>Personal Services</b>					
Attorney	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649
Auditor (Annual Audit)	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989
Board Stipend	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Bookkeeping/CPA Consult	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412
● IT Services	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236
● Engineering	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989
Operations/Maintenance Staff (Wages & Benefits)	\$ 511,880	\$ 522,138	\$ 532,560	\$ 543,211	\$ 554,075
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 581,880</b>	<b>\$ 593,418</b>	<b>\$ 605,145</b>	<b>\$ 617,128</b>	<b>\$ 629,351</b>
<b>Materials and Services</b>					
Bond, Dues, Publications	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441
Supplies	\$ 82,700	\$ 85,181	\$ 87,736	\$ 90,369	\$ 93,080
Utilities	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510
General Maint & Repair	\$ 44,000	\$ 45,320	\$ 46,680	\$ 48,080	\$ 49,522
Liability Insurance	\$ 61,500	\$ 63,345	\$ 65,245	\$ 67,203	\$ 69,219
Electrical	\$ 68,500	\$ 70,555	\$ 72,672	\$ 74,852	\$ 77,097
Contracted Maintenance Services	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	\$ 22,510
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 304,200</b>	<b>\$ 313,326</b>	<b>\$ 322,726</b>	<b>\$ 332,408</b>	<b>\$ 342,380</b>
<b>TOTAL O&amp;M</b>	<b>\$ 886,080</b>	<b>\$ 906,744</b>	<b>\$ 927,871</b>	<b>\$ 949,536</b>	<b>\$ 971,730</b>
<b>Capital Outlay</b>					
Estimated Capital Outlay Total	\$ 786,000			\$ 90,000	\$ 3,830,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 786,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>
Transfer to Equipment Replacement Reserve Fund	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170	\$ 123,170
<b>Debt Financed by CSD</b>					
● Winema Theater Roof (\$100,000)	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358
● Board Office Building (\$250,000)	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395
Wastewater Loan (\$3,000,000)					\$ 150,000
Water Loan (\$840,000)					\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 148,924</b>	<b>\$ 148,924</b>	<b>\$ 148,924</b>	<b>\$ 148,924</b>	<b>\$ 340,524</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,821,003</b>	<b>\$ 1,055,668</b>	<b>\$ 1,076,795</b>	<b>\$ 1,188,459</b>	<b>\$ 5,142,254</b>
Unexpended Fund Balance	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Contingency Fund	\$ 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
Cumulative Reserve		\$ 123,170	\$ 246,340	\$ 279,510	\$ 402,680
Monthly EDU Fee for Balanced Budget and Reserve	\$ 152	\$ 152	\$ 154	\$ 156	\$ 199

SHN Consulting Engineers & Geologists, Inc.

● = + \$6/mo Fee  
w/ BLDG + ROOF + IT + ENGR

Town of Scotia EDU Estimate

	User Fees				Raw Water %use	Assessments										
	Wastewater EDU's	Domestic Water EDU's	Equivalent Meters <sup>2</sup> EM's	Parks Per Acre Density Acres		Storm Impervious Area Area (ft <sup>2</sup> )	Storm EDU's	Fire Structure Area Area (ft <sup>2</sup> )	Fire EDU's	Area (ft <sup>2</sup> )	Trips/unit	Streets/street Lighting Vehicle Trips/Day <sup>1</sup> Unit	Trips/day	EDU's		
1	Parcel 1 HRC Mill Facilities	12	12	1.50		120	220	1,358,439	906	963887	643	963887	3.4	per 1000 ft <sup>2</sup> bidding area	3314	331
2	Parcel 2 Electrical Co-generation Facilities	3	3	25.00	100%	31	53	335,693	224	178376	119	178376	3.4	per 1000 ft <sup>2</sup> bidding area	613	61
3	Parcel 3 Scotia Inn - Restaurant/Lounge	3	3	8.00		1	7.5	44,626	30	18818	13	4,660	50.4	per 1000 ft <sup>2</sup> bidding area	236	24
4	Parcel 4 Scotia Inn	7	7	270.00		0.115	270	1,500	270	1500	270	22	8.2	per room	180	18
5	Commercial	270	270	270.00		0.138	1.0	2,200	1	2,200	1	8,540	37.0	per 1000 ft <sup>2</sup> bidding area	316	32.00
6	Residential	2	2	1.00		0.523	11.1	13,740	9	376	0	1,327	5.6	per 1000 ft <sup>2</sup> bidding area	7	1.00
7	Scotia Child Enrichment Center (pre-school)	3	3	1.00		0.848	6.4	35,250	24	4,800	3	4,800	78.5	per 1000 ft <sup>2</sup> bidding area	377	38.00
8	TOS Admin. Offices	2	2	1.00		1.040	7.8	25,230	17	11,700	8	12,100	48.5	per 1000 ft <sup>2</sup> bidding area	566	59.00
9	US Bank	2	2	2.50		0.523	11.1	13,740	9	376	0	2,227	5.6	per 1000 ft <sup>2</sup> bidding area	37	4.00
10	Pharmacy	2	2	1.00		0.523	11.1	13,740	9	376	0	2,227	5.6	per 1000 ft <sup>2</sup> bidding area	18	2.00
11	Augua Dam Offices	1	1	1.00		0.521	11.1	19,860	13	8509	6	11,900	23.4	per 1000 ft <sup>2</sup> bidding area	12	1.00
12	Hair Heaven & Post Office	2	2	1.00		0.542	4.1	21,880	14	4,480	3	11,900	23.4	per 1000 ft <sup>2</sup> bidding area	307	31.00
13	TOS office (now constr. & CSD offices)	6	6	5.00		1.150	8.6	47,100	31	13,200	9	13,200	23.4	per fueling position	476	48.00
14	Medical Center Building	6	6	1.00		0.095	2	4,125	3	4,125	3	2,916	5.6	per 1000 ft <sup>2</sup> bidding area	16	2.00
15	Scotia True Value Hardware Store	2	2	1.00		2.245	47.7	36,849	25	13,849	9	13,849	5.6	per 1000 ft <sup>2</sup> bidding area	77	8.00
16	Gas Station	1	1	5.00						246495	164	246495	3.2	per 1000 ft <sup>2</sup> bidding area	790	79
17	Hoby's Market	7	7	1.00						14836	10	14836	20.0	per 1000 ft <sup>2</sup> bidding area	297	30
18	HRC Sales Offices	1	1	15.00		21	34	894,791	597	114,729	76	114,729	3.2	per 1000 ft <sup>2</sup> bidding area	366	37
19	HRC Offices	3	3	15.00												
20	Industrial	1	1	5.00												
21	Aqua Dams	1	1	1.00												
22	Hall's Sheet Metal	1	1	1.00												
23	Eel River Brewery	62	24	15.00												
24	HRC Repair Garage	1	1	2.50												
25	Vacant. Storage Building (Northern Mill A)	1	1	15.00												
26	Institutional	2	2	5.00												
27	Fire Station (& Future CSD Offices)	16	16	16.00		0.858	6	9,568	6	7120	5	7120	5.6	per 1000 ft <sup>2</sup> bidding area	40	4.00
28	Whinema theater	1	1	1.00		3.863	29	76,647	51	52421	35	231	1.3	per student	298	30.00
29	CSD Shops/corporate Yard	1	1	1.00		0.427	3	12,220	8	12,220	8	50	1.8	per Seat	90	9.00
30	Scotia Museum	1	1	1.00		0.760	6	12,280	8	12,280	8	12,280	3.4	per 1000 ft <sup>2</sup> bidding area	42	4.00
31	St. Patrick's Church	1	1	1.00		0.525	4	2,900	2	2,900	2	2,900	68.1	per 1000 ft <sup>2</sup> bidding area	198	20.00
32	Scotia Union Church	1	1	1.00		0.148	1	1,836	1	1,836	1	1,836	8.7	per 1000 ft <sup>2</sup> bidding area	16	2.00
33	Scotia Park (Fields & Picnic)	1	1	1.50	100%	0.278	2	2,856	2	2,856	2	2,856	8.7	per 1000 ft <sup>2</sup> bidding area	25	2.00
34	Total EDU's	419	381	393	100%	15,040	23	1,730	1	1,730	1	15	50.0	per acre	752	75.00
							764		2,263		1,417					1,281

1. ITE Trip generation manual, daily rate less Pas-By  
2. AWWA Capacity Factor

NOTE: Similar colored cells indicate that color grouping is combined into the one number contained in that color, i.e. Town of Scotia Offices, Pharmacy and US Bank have a combined impervious area of 35,250 ft<sup>2</sup> and associated Drainage EDU's of 24 for all three together.



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

**SCENARIO 1**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$258,240	\$33,170	\$340,120	\$46,650	\$39,760	\$87,610	\$0	\$805,550
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$303,240</b>	<b>\$47,670</b>	<b>\$390,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$962,650</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$303,240</b>	<b>\$47,670</b>	<b>\$390,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$962,650</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,700	\$300	\$3,000	\$0	\$0	\$0	\$0	\$6,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$170,620</b>	<b>\$8,640</b>	<b>\$172,200</b>	<b>\$22,750</b>	<b>\$30,010</b>	<b>\$67,060</b>	<b>\$0</b>	<b>\$471,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$245,820</b>	<b>\$31,140</b>	<b>\$307,000</b>	<b>\$43,950</b>	<b>\$36,210</b>	<b>\$84,460</b>	<b>\$0</b>	<b>\$748,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$265,240</b>	<b>\$33,670</b>	<b>\$346,620</b>	<b>\$49,950</b>	<b>\$42,960</b>	<b>\$89,210</b>	<b>\$0</b>	<b>\$827,650</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$303,240</b>	<b>\$47,670</b>	<b>\$390,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$962,650</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$55	\$0	\$65	\$3.04	\$1.46	\$9.56	\$0.00	\$134
<b>EDUs</b>	381	N/A	429	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$263,462	\$33,736	\$347,060	\$47,635	\$40,338	\$89,365	\$0	\$821,595
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$302,362</b>	<b>\$48,036</b>	<b>\$392,060</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$960,295</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$302,362</b>	<b>\$48,036</b>	<b>\$392,060</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$960,295</b>

  

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,754	\$306	\$3,060	\$0	\$0	\$0	\$0	\$6,120
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$173,986</b>	<b>\$8,831</b>	<b>\$175,596</b>	<b>\$23,199</b>	<b>\$30,602</b>	<b>\$68,393</b>	<b>\$0</b>	<b>\$480,606</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$251,442</b>	<b>\$32,006</b>	<b>\$314,440</b>	<b>\$45,035</b>	<b>\$36,988</b>	<b>\$86,315</b>	<b>\$0</b>	<b>\$766,225</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
<b>Capital Outlay</b>								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$264,362</b>	<b>\$34,036</b>	<b>\$348,060</b>	<b>\$48,035</b>	<b>\$40,738</b>	<b>\$90,065</b>	<b>\$0</b>	<b>\$825,295</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$302,362</b>		<b>\$392,060</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$960,295</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$53	\$0	\$66	\$3.10	\$1.49	\$9.75	\$0.00	\$134
<b>EDUs</b>	381	N/A	429	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$12,920    \$2,030    \$33,620    \$3,000    \$3,750    \$3,750    \$0    \$59,070

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$268,218	\$34,584	\$353,689	\$48,748	\$41,133	\$91,262	\$0	\$837,634
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$308,118</b>	<b>\$48,884</b>	<b>\$399,689</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$978,334</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$308,118</b>	<b>\$48,884</b>	<b>\$399,689</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$978,334</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,809	\$312	\$3,121	\$0	\$0	\$0	\$0	\$6,242
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$177,419</b>	<b>\$8,984</b>	<b>\$179,060</b>	<b>\$23,657</b>	<b>\$31,205</b>	<b>\$69,752</b>	<b>\$0</b>	<b>\$490,077</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$257,198</b>	<b>\$32,854</b>	<b>\$322,069</b>	<b>\$46,148</b>	<b>\$37,783</b>	<b>\$88,212</b>	<b>\$0</b>	<b>\$784,264</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$270,118</b>	<b>\$34,884</b>	<b>\$355,689</b>	<b>\$49,148</b>	<b>\$41,533</b>	<b>\$91,962</b>	<b>\$0</b>	<b>\$843,334</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$308,118</b>	<b>\$48,884</b>	<b>\$399,689</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$978,334</b>

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	\$54	\$0	\$67	\$3.17	\$1.51	\$9.96	\$0.00	\$136
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$25,840    \$4,060    \$67,240    \$6,000    \$7,500    \$7,500    \$0    \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$274,113	\$35,477	\$361,513	\$49,890	\$41,946	\$93,202	\$0	\$856,142
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$344,013</b>	<b>\$49,777</b>	<b>\$467,513</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,086,842</b>
Outside Revenue Sources To Pay for Capital Expenditures								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$344,013</b>		<b>\$467,513</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,037,064</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,865	\$318	\$3,184	\$0	\$0	\$0	\$0	\$6,367
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$180,920</b>	<b>\$9,161</b>	<b>\$182,593</b>	<b>\$24,124</b>	<b>\$31,821</b>	<b>\$71,139</b>	<b>\$0</b>	<b>\$499,758</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$263,093</b>	<b>\$33,747</b>	<b>\$329,893</b>	<b>\$47,290</b>	<b>\$38,596</b>	<b>\$90,152</b>	<b>\$0</b>	<b>\$802,772</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$306,013</b>	<b>\$35,777</b>	<b>\$423,513</b>	<b>\$50,290</b>	<b>\$42,346</b>	<b>\$93,902</b>	<b>\$0</b>	<b>\$951,842</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$344,013</b>	<b>\$49,777</b>	<b>\$467,513</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,086,842</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$54</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3.25</b>	<b>\$1.54</b>	<b>\$10.17</b>	<b>\$0.00</b>	<b>\$137</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$321,750	\$36,396	\$519,536	\$51,061	\$42,777	\$95,687	\$0	\$1,067,207
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,191,650</b>	<b>\$50,696</b>	<b>\$3,565,536</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$106,387</b>	<b>\$0</b>	<b>\$5,037,907</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,191,650</b>		<b>\$3,565,536</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$106,387</b>	<b>\$0</b>	<b>\$4,987,211</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,923	\$325	\$3,247	\$0	\$0	\$0	\$0	\$6,495
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$184,492</b>	<b>\$9,342</b>	<b>\$186,197</b>	<b>\$24,601</b>	<b>\$32,449</b>	<b>\$72,553</b>	<b>\$0</b>	<b>\$509,634</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$269,130</b>	<b>\$34,666</b>	<b>\$337,916</b>	<b>\$48,461</b>	<b>\$39,427</b>	<b>\$92,137</b>	<b>\$0</b>	<b>\$821,737</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$54,520</b>	<b>\$2,030</b>	<b>\$183,620</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$250,670</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,153,650</b>	<b>\$36,696</b>	<b>\$3,521,536</b>	<b>\$51,461</b>	<b>\$43,177</b>	<b>\$95,887</b>	<b>\$0</b>	<b>\$4,902,407</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,191,650</b>	<b>\$50,696</b>	<b>\$3,565,536</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$105,887</b>	<b>\$0</b>	<b>\$5,037,407</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$64</b>	<b>\$0</b>	<b>\$102</b>	<b>\$3.32</b>	<b>\$1.58</b>	<b>\$10.44</b>	<b>\$0.00</b>	<b>\$181</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 805,550	\$ 821,595	\$ 837,634	\$ 856,142	\$ 1,067,207	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 962,650</b>	<b>\$ 960,295</b>	<b>\$ 976,334</b>	<b>\$ 1,084,842</b>	<b>\$ 5,035,907</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,495
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 471,280</b>	<b>\$ 480,606</b>	<b>\$ 490,077</b>	<b>\$ 499,758</b>	<b>\$ 509,634</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 748,580</b>	<b>\$ 766,225</b>	<b>\$ 784,264</b>	<b>\$ 802,772</b>	<b>\$ 821,737</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSD Office Building (\$250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Loan (\$3,000,000)						\$ 150,000
Water Loan (\$840,000)						\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 250,670</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 827,650</b>	<b>\$ 825,295</b>	<b>\$ 843,334</b>	<b>\$ 951,842</b>	<b>\$ 4,902,407</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	
Monthly EDU Fee for Balanced Budget and Reserve	\$ 134	\$ 134	\$ 136	\$ 137	\$ 181	

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

**SCENARIO 2**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$260,940	\$33,470	\$343,120	\$46,650	\$39,760	\$87,610	\$0	\$811,550
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$305,940</b>	<b>\$47,970</b>	<b>\$393,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$968,650</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$305,940</b>	<b>\$47,970</b>	<b>\$393,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$968,650</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,400	\$600	\$6,000	\$0	\$0	\$0	\$0	\$12,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$173,320</b>	<b>\$8,940</b>	<b>\$175,200</b>	<b>\$22,750</b>	<b>\$30,010</b>	<b>\$67,060</b>	<b>\$0</b>	<b>\$477,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$248,520</b>	<b>\$31,440</b>	<b>\$310,000</b>	<b>\$43,950</b>	<b>\$36,210</b>	<b>\$84,460</b>	<b>\$0</b>	<b>\$754,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$267,940</b>	<b>\$33,970</b>	<b>\$349,620</b>	<b>\$49,950</b>	<b>\$42,960</b>	<b>\$89,210</b>	<b>\$0</b>	<b>\$833,650</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$305,940</b>	<b>\$47,970</b>	<b>\$393,620</b>	<b>\$64,950</b>	<b>\$56,960</b>	<b>\$99,210</b>	<b>\$0</b>	<b>\$968,650</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$55	\$0	\$65	\$3.04	\$1.46	\$9.56	\$0.00	\$135
<b>EDUs</b>	381	N/A	429	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$266,216	\$34,042	\$350,120	\$47,635	\$40,338	\$89,365	\$0	\$827,715
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$305,116</b>	<b>\$48,342</b>	<b>\$395,120</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$966,415</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$305,116</b>	<b>\$48,342</b>	<b>\$395,120</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$966,415</b>

  

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,508	\$612	\$6,120	\$0	\$0	\$0	\$0	\$12,240
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$176,740</b>	<b>\$9,137</b>	<b>\$178,656</b>	<b>\$23,199</b>	<b>\$30,602</b>	<b>\$68,393</b>	<b>\$0</b>	<b>\$486,726</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$254,196</b>	<b>\$32,312</b>	<b>\$317,500</b>	<b>\$45,035</b>	<b>\$36,988</b>	<b>\$86,315</b>	<b>\$0</b>	<b>\$772,345</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
<b>Capital Outlay</b>								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$267,116</b>	<b>\$34,342</b>	<b>\$351,120</b>	<b>\$48,035</b>	<b>\$40,738</b>	<b>\$90,065</b>	<b>\$0</b>	<b>\$831,415</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$305,116</b>		<b>\$395,120</b>	<b>\$63,035</b>	<b>\$54,738</b>	<b>\$100,065</b>	<b>\$0</b>	<b>\$966,415</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$54</b>	<b>\$0</b>	<b>\$67</b>	<b>\$3.10</b>	<b>\$1.49</b>	<b>\$9.75</b>	<b>\$0.00</b>	<b>\$135</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$12,920</b>	<b>\$2,030</b>	<b>\$33,620</b>	<b>\$3,000</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$0</b>	<b>\$59,070</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$271,027	\$34,896	\$356,810	\$48,748	\$41,133	\$91,262	\$0	\$843,877
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$310,927</b>	<b>\$49,196</b>	<b>\$402,810</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$984,577</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$310,927</b>	<b>\$49,196</b>	<b>\$402,810</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$984,577</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,618	\$624	\$6,242	\$0	\$0	\$0	\$0	\$12,485
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$180,228</b>	<b>\$9,296</b>	<b>\$182,181</b>	<b>\$23,657</b>	<b>\$31,205</b>	<b>\$69,752</b>	<b>\$0</b>	<b>\$496,319</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$260,007</b>	<b>\$33,166</b>	<b>\$325,190</b>	<b>\$46,148</b>	<b>\$37,783</b>	<b>\$88,212</b>	<b>\$0</b>	<b>\$790,507</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$272,927</b>	<b>\$35,196</b>	<b>\$358,810</b>	<b>\$49,148</b>	<b>\$41,533</b>	<b>\$91,962</b>	<b>\$0</b>	<b>\$849,577</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$310,927</b>	<b>\$49,196</b>	<b>\$402,810</b>	<b>\$64,148</b>	<b>\$55,533</b>	<b>\$101,962</b>	<b>\$0</b>	<b>\$984,577</b>

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	\$54	\$0	\$68	\$3.17	\$1.51	\$9.96	\$0.00	\$137
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$25,840    \$4,060    \$67,240    \$6,000    \$7,500    \$7,500    \$0    \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$276,978	\$35,796	\$364,696	\$49,890	\$41,946	\$93,202	\$0	\$862,509
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$346,878</b>	<b>\$50,096</b>	<b>\$470,696</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,093,209</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$346,878</b>		<b>\$470,696</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,043,113</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,731	\$637	\$6,367	\$0	\$0	\$0	\$0	\$12,734
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$183,785</b>	<b>\$9,479</b>	<b>\$185,777</b>	<b>\$24,124</b>	<b>\$31,821</b>	<b>\$71,139</b>	<b>\$0</b>	<b>\$506,126</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$265,958</b>	<b>\$34,066</b>	<b>\$333,076</b>	<b>\$47,290</b>	<b>\$38,596</b>	<b>\$90,152</b>	<b>\$0</b>	<b>\$809,139</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$308,878</b>	<b>\$36,096</b>	<b>\$426,696</b>	<b>\$50,290</b>	<b>\$42,346</b>	<b>\$93,902</b>	<b>\$0</b>	<b>\$958,209</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$346,878</b>	<b>\$50,096</b>	<b>\$470,696</b>	<b>\$65,290</b>	<b>\$56,346</b>	<b>\$103,902</b>	<b>\$0</b>	<b>\$1,093,209</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$55</b>	<b>\$0</b>	<b>\$69</b>	<b>\$3.25</b>	<b>\$1.54</b>	<b>\$10.17</b>	<b>\$0.00</b>	<b>\$138</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$324,673	\$36,721	\$522,783	\$51,061	\$42,777	\$95,687	\$0	\$1,073,702
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,194,573</b>	<b>\$51,021</b>	<b>\$3,568,783</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$106,387</b>	<b>\$0</b>	<b>\$5,044,402</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,194,573</b>		<b>\$3,568,783</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$106,387</b>	<b>\$0</b>	<b>\$4,993,381</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,845	\$649	\$6,495	\$0	\$0	\$0	\$0	\$12,989
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$187,414</b>	<b>\$9,667</b>	<b>\$189,444</b>	<b>\$24,601</b>	<b>\$32,449</b>	<b>\$72,553</b>	<b>\$0</b>	<b>\$516,128</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$272,053</b>	<b>\$34,991</b>	<b>\$341,163</b>	<b>\$48,461</b>	<b>\$39,427</b>	<b>\$92,137</b>	<b>\$0</b>	<b>\$828,232</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$54,520</b>	<b>\$2,030</b>	<b>\$183,620</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$250,670</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,156,573</b>	<b>\$37,021</b>	<b>\$3,524,783</b>	<b>\$51,461</b>	<b>\$43,177</b>	<b>\$95,887</b>	<b>\$0</b>	<b>\$4,908,902</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,194,573</b>	<b>\$51,021</b>	<b>\$3,568,783</b>	<b>\$66,461</b>	<b>\$57,177</b>	<b>\$105,887</b>	<b>\$0</b>	<b>\$5,043,902</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$64</b>	<b>\$0</b>	<b>\$102</b>	<b>\$3.32</b>	<b>\$1.58</b>	<b>\$10.44</b>	<b>\$0.00</b>	<b>\$182</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>429</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 811,550	\$ 827,715	\$ 843,877	\$ 862,509	\$ 1,073,702	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 968,650</b>	<b>\$ 966,415</b>	<b>\$ 982,577</b>	<b>\$ 1,091,209</b>	<b>\$ 5,042,402</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 12,989
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 477,280</b>	<b>\$ 486,726</b>	<b>\$ 496,319</b>	<b>\$ 506,126</b>	<b>\$ 516,128</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 754,580</b>	<b>\$ 772,345</b>	<b>\$ 790,507</b>	<b>\$ 809,139</b>	<b>\$ 828,232</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSD Office Building (\$250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Loan (\$3,000,000)					\$ 150,000	\$ 150,000
Water Loan (\$840,000)					\$ 41,600	\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 250,670</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 833,650</b>	<b>\$ 831,415</b>	<b>\$ 849,577</b>	<b>\$ 958,209</b>	<b>\$ 4,908,902</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	\$ 146,280
Monthly EDU Fee for Balanced Budget and Reserve	\$ 135	\$ 135	\$ 137	\$ 138	\$ 182	\$ 182

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

**SCENARIO 3**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$263,940	\$33,470	\$346,120	\$47,400	\$40,510	\$89,110	\$0	\$820,550
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$100,710</b>	<b>\$0</b>	<b>\$977,650</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$100,710</b>	<b>\$0</b>	<b>\$977,650</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$5,700	\$300	\$6,000	\$750	\$750	\$1,500	\$0	\$15,000
Engineering	\$2,700	\$300	\$3,000	\$0	\$0	\$0	\$0	\$6,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$176,320</b>	<b>\$8,940</b>	<b>\$178,200</b>	<b>\$23,500</b>	<b>\$30,760</b>	<b>\$68,560</b>	<b>\$0</b>	<b>\$486,280</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$251,520</b>	<b>\$31,440</b>	<b>\$313,000</b>	<b>\$44,700</b>	<b>\$36,960</b>	<b>\$85,960</b>	<b>\$0</b>	<b>\$763,580</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$270,940</b>	<b>\$33,970</b>	<b>\$352,620</b>	<b>\$50,700</b>	<b>\$43,710</b>	<b>\$90,710</b>	<b>\$0</b>	<b>\$842,650</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$100,710</b>	<b>\$0</b>	<b>\$977,650</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$56	\$0	\$66	\$3.08	\$1.49	\$9.72	\$0.00	\$136
<b>EDUs</b>	381	N/A	428	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$269,276	\$34,042	\$353,180	\$48,400	\$41,103	\$90,895	\$0	\$836,895
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$101,595</b>	<b>\$0</b>	<b>\$975,595</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$101,595</b>	<b>\$0</b>	<b>\$975,595</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$5,814	\$306	\$6,120	\$765	\$765	\$1,530	\$0	\$15,300
Engineering	\$2,754	\$306	\$3,060	\$0	\$0	\$0	\$0	\$6,120
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$179,800</b>	<b>\$9,137</b>	<b>\$181,716</b>	<b>\$23,964</b>	<b>\$31,367</b>	<b>\$69,923</b>	<b>\$0</b>	<b>\$495,906</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$257,256</b>	<b>\$32,312</b>	<b>\$320,560</b>	<b>\$45,800</b>	<b>\$37,753</b>	<b>\$87,845</b>	<b>\$0</b>	<b>\$781,525</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$270,176</b>	<b>\$34,342</b>	<b>\$354,180</b>	<b>\$48,800</b>	<b>\$41,503</b>	<b>\$91,595</b>	<b>\$0</b>	<b>\$840,595</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$101,595</b>	<b>\$0</b>	<b>\$975,595</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$54</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3.15</b>	<b>\$1.51</b>	<b>\$9.92</b>	<b>\$0.00</b>	<b>\$137</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$12,920</b>	<b>\$2,030</b>	<b>\$33,620</b>	<b>\$3,000</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$0</b>	<b>\$59,070</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$274,148	\$34,896	\$359,932	\$49,528	\$41,913	\$92,823	\$0	\$853,240
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$103,523</b>	<b>\$0</b>	<b>\$993,940</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$103,523</b>	<b>\$0</b>	<b>\$993,940</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$5,930	\$312	\$6,242	\$780	\$780	\$1,561	\$0	\$15,606
Engineering	\$2,809	\$312	\$3,121	\$0	\$0	\$0	\$0	\$6,242
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$183,349</b>	<b>\$9,296</b>	<b>\$185,302</b>	<b>\$24,437</b>	<b>\$31,986</b>	<b>\$71,313</b>	<b>\$0</b>	<b>\$505,683</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$263,128</b>	<b>\$33,166</b>	<b>\$328,312</b>	<b>\$46,928</b>	<b>\$38,563</b>	<b>\$89,773</b>	<b>\$0</b>	<b>\$799,870</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$276,048</b>	<b>\$35,196</b>	<b>\$361,932</b>	<b>\$49,928</b>	<b>\$42,313</b>	<b>\$93,523</b>	<b>\$0</b>	<b>\$858,940</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$103,523</b>	<b>\$0</b>	<b>\$993,940</b>

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	\$55	\$0	\$69	\$3.22	\$1.54	\$10.13	\$0.00	\$138
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$25,840    \$4,060    \$67,240    \$6,000    \$7,500    \$7,500    \$0    \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$280,162	\$35,796	\$367,880	\$50,686	\$42,742	\$94,794	\$0	\$872,060
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$350,062</b>	<b>\$50,096</b>	<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$105,494</b>	<b>\$0</b>	<b>\$1,102,760</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$350,062</b>		<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$105,494</b>	<b>\$0</b>	<b>\$1,052,664</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$6,049	\$318	\$6,367	\$796	\$796	\$1,592	\$0	\$15,918
Engineering	\$2,865	\$318	\$3,184	\$0	\$0	\$0	\$0	\$6,367
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$186,969</b>	<b>\$9,479</b>	<b>\$188,960</b>	<b>\$24,920</b>	<b>\$32,617</b>	<b>\$72,731</b>	<b>\$0</b>	<b>\$515,677</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$269,142</b>	<b>\$34,066</b>	<b>\$336,260</b>	<b>\$48,086</b>	<b>\$39,392</b>	<b>\$91,744</b>	<b>\$0</b>	<b>\$818,690</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$59,070</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$312,062</b>	<b>\$36,096</b>	<b>\$429,880</b>	<b>\$51,086</b>	<b>\$43,142</b>	<b>\$95,494</b>	<b>\$0</b>	<b>\$967,760</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$350,062</b>	<b>\$50,096</b>	<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$105,494</b>	<b>\$0</b>	<b>\$1,102,760</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$55</b>	<b>\$0</b>	<b>\$69</b>	<b>\$3.30</b>	<b>\$1.57</b>	<b>\$10.34</b>	<b>\$0.00</b>	<b>\$140</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$327,920	\$36,721	\$526,030	\$51,873	\$43,589	\$97,311	\$0	\$1,083,444
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,197,820</b>	<b>\$51,021</b>	<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$108,011</b>	<b>\$0</b>	<b>\$5,054,144</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,197,820</b>		<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$108,011</b>	<b>\$0</b>	<b>\$5,003,123</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$6,170	\$325	\$6,495	\$812	\$812	\$1,624	\$0	\$16,236
Engineering	\$2,923	\$325	\$3,247	\$0	\$0	\$0	\$0	\$6,495
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$190,662</b>	<b>\$9,667</b>	<b>\$192,692</b>	<b>\$25,412</b>	<b>\$33,261</b>	<b>\$74,177</b>	<b>\$0</b>	<b>\$525,870</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$275,300</b>	<b>\$34,991</b>	<b>\$344,410</b>	<b>\$49,273</b>	<b>\$40,239</b>	<b>\$93,761</b>	<b>\$0</b>	<b>\$837,974</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$0		\$0
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$54,520</b>	<b>\$2,030</b>	<b>\$183,620</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$3,750 #</b>	<b>\$0</b>	<b>\$250,670</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,159,820</b>	<b>\$37,021</b>	<b>\$3,528,030</b>	<b>\$52,273</b>	<b>\$43,989</b>	<b>\$97,511</b>	<b>\$0</b>	<b>\$4,918,644</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,197,820</b>	<b>\$51,021</b>	<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$107,511</b>	<b>\$0</b>	<b>\$5,053,644</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$65</b>	<b>\$0</b>	<b>\$103</b>	<b>\$3.38</b>	<b>\$1.61</b>	<b>\$10.62</b>	<b>\$0.00</b>	<b>\$183</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 820,550	\$ 836,895	\$ 853,240	\$ 872,060	\$ 1,083,444	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 977,650</b>	<b>\$ 975,595</b>	<b>\$ 991,940</b>	<b>\$ 1,100,760</b>	<b>\$ 5,052,144</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,236
Engineering	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,495
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 486,280</b>	<b>\$ 495,906</b>	<b>\$ 505,683</b>	<b>\$ 515,677</b>	<b>\$ 525,870</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 763,580</b>	<b>\$ 781,525</b>	<b>\$ 799,870</b>	<b>\$ 818,690</b>	<b>\$ 837,974</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CSD Office Building (\$250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Loan (\$3,000,000)					\$ 150,000	\$ 150,000
Water Loan (\$840,000)					\$ 41,600	\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 59,070</b>	<b>\$ 250,670</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 842,650</b>	<b>\$ 840,595</b>	<b>\$ 858,940</b>	<b>\$ 967,760</b>	<b>\$ 4,918,644</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	\$ 146,280
Monthly EDU Fee for Balanced Budget and Reserve	\$ 136	\$ 137	\$ 138	\$ 140	\$ 183	\$ 183

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

**SCENARIO 4**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$265,230	\$33,538	\$347,478	\$47,570	\$40,680	\$96,808	\$0	\$831,304
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$310,230</b>	<b>\$48,038</b>	<b>\$397,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$988,404</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$310,230</b>	<b>\$48,038</b>	<b>\$397,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$988,404</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,700	\$300	\$3,000	\$0	\$0	\$0	\$0	\$6,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$170,620</b>	<b>\$8,640</b>	<b>\$172,200</b>	<b>\$22,750</b>	<b>\$30,010</b>	<b>\$67,060</b>	<b>\$0</b>	<b>\$471,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$245,820</b>	<b>\$31,140</b>	<b>\$307,000</b>	<b>\$43,950</b>	<b>\$36,210</b>	<b>\$84,460</b>	<b>\$0</b>	<b>\$748,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840		\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$272,230</b>	<b>\$34,038</b>	<b>\$353,978</b>	<b>\$50,870</b>	<b>\$43,880</b>	<b>\$98,408</b>	<b>\$0</b>	<b>\$853,404</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$310,230</b>	<b>\$48,038</b>	<b>\$397,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$988,404</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$55	\$0	\$66	\$3.10	\$1.50	\$10.56	\$0.00	\$136
<b>EDUs</b>	381	N/A	428	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$270,452	\$34,104	\$354,418	\$48,555	\$41,258	\$98,563	\$0	\$847,349
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$309,352</b>	<b>\$48,404</b>	<b>\$399,418</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$986,049</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$309,352</b>	<b>\$48,404</b>	<b>\$399,418</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$986,049</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,754	\$306	\$3,060	\$0	\$0	\$0	\$0	\$6,120
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$173,986</b>	<b>\$8,831</b>	<b>\$175,596</b>	<b>\$23,199</b>	<b>\$30,602</b>	<b>\$68,393</b>	<b>\$0</b>	<b>\$480,606</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$251,442</b>	<b>\$32,006</b>	<b>\$314,440</b>	<b>\$45,035</b>	<b>\$36,988</b>	<b>\$86,315</b>	<b>\$0</b>	<b>\$766,225</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$271,352</b>	<b>\$34,404</b>	<b>\$355,418</b>	<b>\$48,955</b>	<b>\$41,658</b>	<b>\$99,263</b>	<b>\$0</b>	<b>\$851,049</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$309,352</b>	<b>\$48,404</b>	<b>\$399,418</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$986,049</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$53</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3.16</b>	<b>\$1.52</b>	<b>\$10.76</b>	<b>\$0.00</b>	<b>\$137</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$12,920    \$2,030    \$33,620    \$3,000    \$3,750    \$3,750    \$0    \$59,070

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$275,208	\$34,952	\$361,047	\$49,668	\$42,053	\$100,460	\$0	\$863,388
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$315,108</b>	<b>\$49,252</b>	<b>\$407,047</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,004,088</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$315,108</b>	<b>\$49,252</b>	<b>\$407,047</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,004,088</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,809	\$312	\$3,121	\$0	\$0	\$0	\$0	\$6,242
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$177,419</b>	<b>\$8,984</b>	<b>\$179,060</b>	<b>\$23,657</b>	<b>\$31,205</b>	<b>\$69,752</b>	<b>\$0</b>	<b>\$490,077</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$257,198</b>	<b>\$32,854</b>	<b>\$322,069</b>	<b>\$46,148</b>	<b>\$37,783</b>	<b>\$88,212</b>	<b>\$0</b>	<b>\$784,264</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$277,108</b>	<b>\$35,252</b>	<b>\$363,047</b>	<b>\$50,068</b>	<b>\$42,453</b>	<b>\$101,160</b>	<b>\$0</b>	<b>\$869,088</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$315,108</b>	<b>\$49,252</b>	<b>\$407,047</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,004,088</b>

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	\$54	\$0	\$69	\$3.23	\$1.55	\$10.96	\$0.00	\$138
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$25,840</b>	<b>\$4,060</b>	<b>\$67,240</b>	<b>\$6,000</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$118,140</b>
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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 Fourth 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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$281,103	\$35,845	\$368,871	\$50,810	\$42,866	\$102,400	\$0	\$881,895
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$351,003</b>	<b>\$50,145</b>	<b>\$474,871</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,112,595</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$351,003</b>		<b>\$474,871</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,062,450</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,865	\$318	\$3,184	\$0	\$0	\$0	\$0	\$6,367
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$180,920</b>	<b>\$9,161</b>	<b>\$182,593</b>	<b>\$24,124</b>	<b>\$31,821</b>	<b>\$71,139</b>	<b>\$0</b>	<b>\$499,758</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$263,093</b>	<b>\$33,747</b>	<b>\$329,893</b>	<b>\$47,290</b>	<b>\$38,596</b>	<b>\$90,152</b>	<b>\$0</b>	<b>\$802,772</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$313,003</b>	<b>\$36,145</b>	<b>\$430,871</b>	<b>\$51,210</b>	<b>\$43,266</b>	<b>\$103,100</b>	<b>\$0</b>	<b>\$977,595</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$351,003</b>	<b>\$50,145</b>	<b>\$474,871</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,112,595</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$54</b>	<b>\$0</b>	<b>\$70</b>	<b>\$3.31</b>	<b>\$1.58</b>	<b>\$11.17</b>	<b>\$0.00</b>	<b>\$140</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$328,740	\$36,764	\$526,894	\$51,981	\$43,697	\$104,885	\$0	\$1,092,961
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,198,640</b>	<b>\$51,064</b>	<b>\$3,572,894</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,585</b>	<b>\$0</b>	<b>\$5,063,661</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,198,640</b>		<b>\$3,572,894</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,585</b>	<b>\$0</b>	<b>\$5,012,597</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$2,923	\$325	\$3,247	\$0	\$0	\$0	\$0	\$6,495
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$184,492</b>	<b>\$9,342</b>	<b>\$186,197</b>	<b>\$24,601</b>	<b>\$32,449</b>	<b>\$72,553</b>	<b>\$0</b>	<b>\$509,634</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$269,130</b>	<b>\$34,666</b>	<b>\$337,916</b>	<b>\$48,461</b>	<b>\$39,427</b>	<b>\$92,137</b>	<b>\$0</b>	<b>\$821,737</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$61,510</b>	<b>\$2,398</b>	<b>\$190,978</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$276,424</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,160,640</b>	<b>\$37,064</b>	<b>\$3,528,894</b>	<b>\$52,381</b>	<b>\$44,097</b>	<b>\$105,085</b>	<b>\$0</b>	<b>\$4,928,161</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,198,640</b>	<b>\$51,064</b>	<b>\$3,572,894</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,085</b>	<b>\$0</b>	<b>\$5,063,161</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$64</b>	<b>\$0</b>	<b>\$103</b>	<b>\$3.38</b>	<b>\$1.61</b>	<b>\$11.45</b>	<b>\$0.00</b>	<b>\$183</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 831,304	\$ 847,349	\$ 863,388	\$ 881,895	\$ 1,092,961	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 988,404</b>	<b>\$ 986,049</b>	<b>\$ 1,002,088</b>	<b>\$ 1,110,595</b>	<b>\$ 5,061,661</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,495
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 471,280</b>	<b>\$ 480,606</b>	<b>\$ 490,077</b>	<b>\$ 499,758</b>	<b>\$ 509,634</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 748,580</b>	<b>\$ 766,225</b>	<b>\$ 784,264</b>	<b>\$ 802,772</b>	<b>\$ 821,737</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358
CSD Office Building (\$250,000)	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395
Wastewater Loan (\$3,000,000)						\$ 150,000
Water Loan (\$840,000)						\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 276,424</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 853,403</b>	<b>\$ 851,049</b>	<b>\$ 869,088</b>	<b>\$ 977,595</b>	<b>\$ 4,928,161</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	
Monthly EDU Fee for Balanced Budget and Reserve	\$ 136	\$ 137	\$ 138	\$ 140	\$ 183	

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

**SCENARIO 5**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$267,930	\$33,838	\$350,478	\$47,570	\$40,680	\$96,808	\$0	\$837,304
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$312,930</b>	<b>\$48,338</b>	<b>\$400,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$994,404</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$312,930</b>	<b>\$48,338</b>	<b>\$400,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$994,404</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,400	\$600	\$6,000	\$0	\$0	\$0	\$0	\$12,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$173,320</b>	<b>\$8,940</b>	<b>\$175,200</b>	<b>\$22,750</b>	<b>\$30,010</b>	<b>\$67,060</b>	<b>\$0</b>	<b>\$477,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$248,520</b>	<b>\$31,440</b>	<b>\$310,000</b>	<b>\$43,950</b>	<b>\$36,210</b>	<b>\$84,460</b>	<b>\$0</b>	<b>\$754,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840		\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$274,930</b>	<b>\$34,338</b>	<b>\$356,978</b>	<b>\$50,870</b>	<b>\$43,880</b>	<b>\$98,408</b>	<b>\$0</b>	<b>\$859,404</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$312,930</b>	<b>\$48,338</b>	<b>\$400,978</b>	<b>\$65,870</b>	<b>\$57,880</b>	<b>\$108,408</b>	<b>\$0</b>	<b>\$994,404</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$55	\$0	\$67	\$3.10	\$1.50	\$10.56	\$0.00	\$137
<b>EDUs</b>	381	N/A	428	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$273,206	\$34,410	\$357,478	\$48,555	\$41,258	\$98,563	\$0	\$853,469
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$312,106</b>	<b>\$48,710</b>	<b>\$402,478</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$992,169</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$312,106</b>	<b>\$48,710</b>	<b>\$402,478</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$992,169</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,508	\$612	\$6,120	\$0	\$0	\$0	\$0	\$12,240
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$176,740</b>	<b>\$9,137</b>	<b>\$178,656</b>	<b>\$23,199</b>	<b>\$30,602</b>	<b>\$68,393</b>	<b>\$0</b>	<b>\$486,726</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$254,196</b>	<b>\$32,312</b>	<b>\$317,500</b>	<b>\$45,035</b>	<b>\$36,988</b>	<b>\$86,315</b>	<b>\$0</b>	<b>\$772,345</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$274,106</b>	<b>\$34,710</b>	<b>\$358,478</b>	<b>\$48,955</b>	<b>\$41,658</b>	<b>\$99,263</b>	<b>\$0</b>	<b>\$857,169</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$312,106</b>	<b>\$48,710</b>	<b>\$402,478</b>	<b>\$63,955</b>	<b>\$55,658</b>	<b>\$109,263</b>	<b>\$0</b>	<b>\$992,169</b>

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	\$54	\$0	\$69	\$3.16	\$1.52	\$10.76	\$0.00	\$138
<b>EDUs</b>	381	N/A	428	1281	2263	764	1417	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$278,018	\$35,264	\$364,169	\$49,668	\$42,053	\$100,460	\$0	\$869,630
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$317,918</b>	<b>\$49,564</b>	<b>\$410,169</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,010,330</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$317,918</b>	<b>\$49,564</b>	<b>\$410,169</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,010,330</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,618	\$624	\$6,242	\$0	\$0	\$0	\$0	\$12,485
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$180,228</b>	<b>\$9,296</b>	<b>\$182,181</b>	<b>\$23,657</b>	<b>\$31,205</b>	<b>\$69,752</b>	<b>\$0</b>	<b>\$496,319</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$260,007</b>	<b>\$33,166</b>	<b>\$325,190</b>	<b>\$46,148</b>	<b>\$37,783</b>	<b>\$88,212</b>	<b>\$0</b>	<b>\$790,507</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$279,918</b>	<b>\$35,564</b>	<b>\$366,169</b>	<b>\$50,068</b>	<b>\$42,453</b>	<b>\$101,160</b>	<b>\$0</b>	<b>\$875,330</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$317,918</b>	<b>\$49,564</b>	<b>\$410,169</b>	<b>\$65,068</b>	<b>\$56,453</b>	<b>\$111,160</b>	<b>\$0</b>	<b>\$1,010,330</b>

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	\$54	\$0	\$69	\$3.23	\$1.55	\$10.96	\$0.00	\$139
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$25,840    \$4,060    \$67,240    \$6,000    \$7,500    \$7,500    \$0    \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$283,969	\$36,164	\$372,055	\$50,810	\$42,866	\$102,400	\$0	\$888,262
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$353,869</b>	<b>\$50,464</b>	<b>\$478,055</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,118,962</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$353,869</b>		<b>\$478,055</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,068,499</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,731	\$637	\$6,367	\$0	\$0	\$0	\$0	\$12,734
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$183,785</b>	<b>\$9,479</b>	<b>\$185,777</b>	<b>\$24,124</b>	<b>\$31,821</b>	<b>\$71,139</b>	<b>\$0</b>	<b>\$506,126</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$265,958</b>	<b>\$34,066</b>	<b>\$333,076</b>	<b>\$47,290</b>	<b>\$38,596</b>	<b>\$90,152</b>	<b>\$0</b>	<b>\$809,139</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$315,869</b>	<b>\$36,464</b>	<b>\$434,055</b>	<b>\$51,210</b>	<b>\$43,266</b>	<b>\$103,100</b>	<b>\$0</b>	<b>\$983,962</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$353,869</b>	<b>\$50,464</b>	<b>\$478,055</b>	<b>\$66,210</b>	<b>\$57,266</b>	<b>\$113,100</b>	<b>\$0</b>	<b>\$1,118,962</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$55</b>	<b>\$0</b>	<b>\$70</b>	<b>\$3.31</b>	<b>\$1.58</b>	<b>\$11.17</b>	<b>\$0.00</b>	<b>\$141</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$8,760    \$6,090    \$40,860    \$9,000    \$11,250    \$11,250    \$0    \$87,210

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$331,663	\$37,088	\$530,141	\$51,981	\$43,697	\$104,885	\$0	\$1,099,455
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,201,563</b>	<b>\$51,388</b>	<b>\$3,576,141</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,585</b>	<b>\$0</b>	<b>\$5,070,155</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,201,563</b>		<b>\$3,576,141</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,585</b>	<b>\$0</b>	<b>\$5,018,767</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$5,845	\$649	\$6,495	\$0	\$0	\$0	\$0	\$12,989
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$187,414</b>	<b>\$9,667</b>	<b>\$189,444</b>	<b>\$24,601</b>	<b>\$32,449</b>	<b>\$72,553</b>	<b>\$0</b>	<b>\$516,128</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$272,053</b>	<b>\$34,991</b>	<b>\$341,163</b>	<b>\$48,461</b>	<b>\$39,427</b>	<b>\$92,137</b>	<b>\$0</b>	<b>\$828,232</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$61,510</b>	<b>\$2,398</b>	<b>\$190,978</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$276,424</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,163,563</b>	<b>\$37,388</b>	<b>\$3,532,141</b>	<b>\$52,381</b>	<b>\$44,097</b>	<b>\$105,085</b>	<b>\$0</b>	<b>\$4,934,655</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,201,563</b>	<b>\$51,388</b>	<b>\$3,576,141</b>	<b>\$67,381</b>	<b>\$58,097</b>	<b>\$115,085</b>	<b>\$0</b>	<b>\$5,069,655</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$64</b>	<b>\$0</b>	<b>\$104</b>	<b>\$3.38</b>	<b>\$1.61</b>	<b>\$11.45</b>	<b>\$0.00</b>	<b>\$184</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 837,304	\$ 853,469	\$ 869,630	\$ 888,262	\$ 1,099,455	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 994,404</b>	<b>\$ 992,169</b>	<b>\$ 1,008,330</b>	<b>\$ 1,116,962</b>	<b>\$ 5,068,155</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 12,989
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 477,280</b>	<b>\$ 486,726</b>	<b>\$ 496,319</b>	<b>\$ 506,126</b>	<b>\$ 516,128</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 754,580</b>	<b>\$ 772,345</b>	<b>\$ 790,507</b>	<b>\$ 809,139</b>	<b>\$ 828,232</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358
CSD Office Building (\$250,000)	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395
Wastewater Loan (\$3,000,000)					\$ 150,000	\$ 150,000
Water Loan (\$840,000)					\$ 41,600	\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 276,424</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 859,403</b>	<b>\$ 857,169</b>	<b>\$ 875,330</b>	<b>\$ 983,962</b>	<b>\$ 4,934,655</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	\$ 146,280
Monthly EDU Fee for Balanced Budget and Reserve	\$ 137	\$ 138	\$ 139	\$ 141	\$ 184	\$ 184

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

**SCENARIO 6**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$263,940	\$33,470	\$346,120	\$47,400	\$40,510	\$96,468	\$0	\$827,908
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$108,068</b>	<b>\$0</b>	<b>\$985,008</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$108,068</b>	<b>\$0</b>	<b>\$985,008</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$5,700	\$300	\$6,000	\$750	\$750	\$1,500	\$0	\$15,000
Engineering	\$2,700	\$300	\$3,000	\$0	\$0	\$0	\$0	\$6,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$176,320</b>	<b>\$8,940</b>	<b>\$178,200</b>	<b>\$23,500</b>	<b>\$30,760</b>	<b>\$68,560</b>	<b>\$0</b>	<b>\$486,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$251,520</b>	<b>\$31,440</b>	<b>\$313,000</b>	<b>\$44,700</b>	<b>\$36,960</b>	<b>\$85,960</b>	<b>\$0</b>	<b>\$763,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$11,108 #</b>	<b>\$0</b>	<b>\$66,428</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$270,940</b>	<b>\$33,970</b>	<b>\$352,620</b>	<b>\$50,700</b>	<b>\$43,710</b>	<b>\$98,068</b>	<b>\$0</b>	<b>\$850,008</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$308,940</b>	<b>\$47,970</b>	<b>\$396,620</b>	<b>\$65,700</b>	<b>\$57,710</b>	<b>\$108,068</b>	<b>\$0</b>	<b>\$985,008</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$56	\$0	\$66	\$3.08	\$1.49	\$10.53	\$0.00	\$137
<b>EDUs</b>	381	N/A	428	1281	2263	764	1417	

**RESERVE FUND ACCUMULATION<sup>3</sup>**

\$0	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$269,276	\$34,042	\$353,180	\$48,400	\$41,103	\$98,253	\$0	\$844,253
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$108,953</b>	<b>\$0</b>	<b>\$982,953</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$108,953</b>	<b>\$0</b>	<b>\$982,953</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$5,814	\$306	\$6,120	\$765	\$765	\$1,530	\$0	\$15,300
Engineering	\$2,754	\$306	\$3,060	\$0	\$0	\$0	\$0	\$6,120
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$179,800</b>	<b>\$9,137</b>	<b>\$181,716</b>	<b>\$23,964</b>	<b>\$31,367</b>	<b>\$69,923</b>	<b>\$0</b>	<b>\$495,906</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$257,256</b>	<b>\$32,312</b>	<b>\$320,560</b>	<b>\$45,800</b>	<b>\$37,753</b>	<b>\$87,845</b>	<b>\$0</b>	<b>\$781,525</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750	\$0	\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$11,108 #</b>	<b>\$0</b>	<b>\$66,428</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$270,176</b>	<b>\$34,342</b>	<b>\$354,180</b>	<b>\$48,800</b>	<b>\$41,503</b>	<b>\$98,953</b>	<b>\$0</b>	<b>\$847,953</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$308,176</b>	<b>\$48,342</b>	<b>\$398,180</b>	<b>\$63,800</b>	<b>\$55,503</b>	<b>\$108,953</b>	<b>\$0</b>	<b>\$982,953</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$54</b>	<b>\$0</b>	<b>\$68</b>	<b>\$3.15</b>	<b>\$1.51</b>	<b>\$10.72</b>	<b>\$0.00</b>	<b>\$138</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$12,920    \$2,030    \$33,620    \$3,000    \$3,750    \$3,750    \$0    \$59,070

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$274,148	\$34,896	\$359,932	\$49,528	\$41,913	\$100,181	\$0	\$860,599
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$110,881</b>	<b>\$0</b>	<b>\$1,001,299</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$110,881</b>	<b>\$0</b>	<b>\$1,001,299</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$5,930	\$312	\$6,242	\$780	\$780	\$1,561	\$0	\$15,606
Engineering	\$2,809	\$312	\$3,121	\$0	\$0	\$0	\$0	\$6,242
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$183,349</b>	<b>\$9,296</b>	<b>\$185,302</b>	<b>\$24,437</b>	<b>\$31,986</b>	<b>\$71,313</b>	<b>\$0</b>	<b>\$505,683</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$263,128</b>	<b>\$33,166</b>	<b>\$328,312</b>	<b>\$46,928</b>	<b>\$38,563</b>	<b>\$89,773</b>	<b>\$0</b>	<b>\$799,870</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$11,108 #</b>	<b>\$0</b>	<b>\$66,428</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$276,048</b>	<b>\$35,196</b>	<b>\$361,932</b>	<b>\$49,928</b>	<b>\$42,313</b>	<b>\$100,881</b>	<b>\$0</b>	<b>\$866,299</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$314,048</b>	<b>\$49,196</b>	<b>\$405,932</b>	<b>\$64,928</b>	<b>\$56,313</b>	<b>\$110,881</b>	<b>\$0</b>	<b>\$1,001,299</b>

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	\$55	\$0	\$69	\$3.22	\$1.54	\$10.93	\$0.00	\$139
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>** \$25,840 \$4,060 \$67,240 \$6,000 \$7,500 \$7,500 \$0 \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$280,162	\$35,796	\$367,880	\$50,686	\$42,742	\$102,152	\$0	\$879,418
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$350,062</b>	<b>\$50,096</b>	<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$112,852</b>	<b>\$0</b>	<b>\$1,110,118</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$350,062</b>		<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$112,852</b>	<b>\$0</b>	<b>\$1,060,022</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$6,049	\$318	\$6,367	\$796	\$796	\$1,592	\$0	\$15,918
Engineering	\$2,865	\$318	\$3,184	\$0	\$0	\$0	\$0	\$6,367
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$186,969</b>	<b>\$9,479</b>	<b>\$188,960</b>	<b>\$24,920</b>	<b>\$32,617</b>	<b>\$72,731</b>	<b>\$0</b>	<b>\$515,677</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$269,142</b>	<b>\$34,066</b>	<b>\$336,260</b>	<b>\$48,086</b>	<b>\$39,392</b>	<b>\$91,744</b>	<b>\$0</b>	<b>\$818,690</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$12,920</b>	<b>\$2,030 #</b>	<b>\$33,620 #</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$11,108 #</b>	<b>\$0</b>	<b>\$66,428</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$312,062</b>	<b>\$36,096</b>	<b>\$429,880</b>	<b>\$51,086</b>	<b>\$43,142</b>	<b>\$102,852</b>	<b>\$0</b>	<b>\$975,118</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$350,062</b>	<b>\$50,096</b>	<b>\$473,880</b>	<b>\$66,086</b>	<b>\$57,142</b>	<b>\$112,852</b>	<b>\$0</b>	<b>\$1,110,118</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$55</b>	<b>\$0</b>	<b>\$69</b>	<b>\$3.30</b>	<b>\$1.57</b>	<b>\$11.15</b>	<b>\$0.00</b>	<b>\$141</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$327,920	\$36,721	\$526,030	\$51,873	\$43,589	\$104,669	\$0	\$1,090,802
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,197,820</b>	<b>\$51,021</b>	<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$115,369</b>	<b>\$0</b>	<b>\$5,061,502</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,197,820</b>		<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$115,369</b>	<b>\$0</b>	<b>\$5,010,481</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$6,170	\$325	\$6,495	\$812	\$812	\$1,624	\$0	\$16,236
Engineering	\$2,923	\$325	\$3,247	\$0	\$0	\$0	\$0	\$6,495
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$190,662</b>	<b>\$9,667</b>	<b>\$192,692</b>	<b>\$25,412</b>	<b>\$33,261</b>	<b>\$74,177</b>	<b>\$0</b>	<b>\$525,870</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$275,300</b>	<b>\$34,991</b>	<b>\$344,410</b>	<b>\$49,273</b>	<b>\$40,239</b>	<b>\$93,761</b>	<b>\$0</b>	<b>\$837,974</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$54,520</b>	<b>\$2,030</b>	<b>\$183,620</b>	<b>\$3,000 #</b>	<b>\$3,750 #</b>	<b>\$11,108 #</b>	<b>\$0</b>	<b>\$258,028</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,159,820</b>	<b>\$37,021</b>	<b>\$3,528,030</b>	<b>\$52,273</b>	<b>\$43,989</b>	<b>\$104,869</b>	<b>\$0</b>	<b>\$4,926,002</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,197,820</b>	<b>\$51,021</b>	<b>\$3,572,030</b>	<b>\$67,273</b>	<b>\$57,989</b>	<b>\$114,869</b>	<b>\$0</b>	<b>\$5,061,002</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$65</b>	<b>\$0</b>	<b>\$103</b>	<b>\$3.38</b>	<b>\$1.61</b>	<b>\$11.42</b>	<b>\$0.00</b>	<b>\$184</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>428</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 827,908	\$ 844,253	\$ 860,599	\$ 879,418	\$ 1,090,802	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 985,008</b>	<b>\$ 982,953</b>	<b>\$ 999,299</b>	<b>\$ 1,108,118</b>	<b>\$ 5,059,502</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
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
IT Services	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	\$ 16,236
Engineering	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	\$ 6,495
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	\$ 457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 486,280</b>	<b>\$ 495,906</b>	<b>\$ 505,683</b>	<b>\$ 515,677</b>	<b>\$ 525,870</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	\$ 6,190
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 86,101
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	\$ 21,160
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	\$ 41,644
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	\$ 63,591
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	\$ 71,470
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	\$ 21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 763,580</b>	<b>\$ 781,525</b>	<b>\$ 799,870</b>	<b>\$ 818,690</b>	<b>\$ 837,974</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358
CSD Office Building (\$250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Loan (\$3,000,000)					\$ 150,000	\$ 150,000
Water Loan (\$840,000)					\$ 41,600	\$ 41,600
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 66,428</b>	<b>\$ 66,428</b>	<b>\$ 66,428</b>	<b>\$ 66,428</b>	<b>\$ 258,028</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 850,008</b>	<b>\$ 847,953</b>	<b>\$ 866,299</b>	<b>\$ 975,118</b>	<b>\$ 4,926,002</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
<b>Contingency Fund</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	\$ 146,280
Monthly EDU Fee for Balanced Budget and Reserve	\$ 137	\$ 138	\$ 139	\$ 141	\$ 184	\$ 184

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

**SCENARIO 7**

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	\$400		\$400	\$200	\$100	\$100		\$1,200
Property Tax <sup>1</sup>								\$0
Contingency Funding Contribution	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Office Equipment/Furniture Capital Contribution	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
Fire Department Capital Contribution								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$273,630	\$34,138	\$356,478	\$48,320	\$41,430	\$98,308	\$0	\$852,304
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$318,630</b>	<b>\$48,638</b>	<b>\$406,978</b>	<b>\$66,620</b>	<b>\$58,630</b>	<b>\$109,908</b>	<b>\$0</b>	<b>\$1,009,404</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$318,630</b>	<b>\$48,638</b>	<b>\$406,978</b>	<b>\$66,620</b>	<b>\$58,630</b>	<b>\$109,908</b>	<b>\$0</b>	<b>\$1,009,404</b>
Expenditures								
	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>Personal Services</b>								
Attorney	\$7,800	\$400	\$8,000	\$1,000	\$1,400	\$1,400	\$0	\$20,000
Auditor (Annual Audit)	\$4,680	\$240	\$4,800	\$600	\$840	\$840	\$0	\$12,000
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,900	\$100	\$2,000	\$250	\$250	\$500	\$0	\$5,000
IT Services	\$5,700	\$300	\$6,000	\$750	\$750	\$1,500	\$0	\$15,000
Engineering	\$5,400	\$600	\$6,000	\$0	\$0	\$0	\$0	\$12,000
Operations/Maintenance Staff (Salaries & Benefits)	\$151,200	\$7,480	\$152,000	\$20,600	\$27,100	\$63,900	\$0	\$422,280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$179,020</b>	<b>\$9,240</b>	<b>\$181,200</b>	<b>\$23,500</b>	<b>\$30,760</b>	<b>\$68,560</b>	<b>\$0</b>	<b>\$492,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,000	\$500	\$2,500	\$200	\$200	\$100		\$5,500
General Supplies, Lab, Permitting & Monitoring	\$14,000	\$500	\$55,000	\$500	\$2,000	\$4,500		\$76,500
Utilities- water, sewer, Assess., communications	\$2,200	\$500	\$4,800	\$4,000	\$2,500	\$4,800		\$18,800
General Maint & Repair	\$14,000	\$1,000	\$10,000	\$6,000	\$1,000	\$5,000		\$37,000
Liability Insurance	\$15,000	\$5,000	\$30,000	\$5,000	\$500	\$1,000		\$56,500
Electrical	\$19,000	\$14,000	\$25,000	\$4,500	\$0	\$1,000		\$63,500
Contracted Maintenance Services	\$9,000	\$1,000	\$7,500	\$1,000	\$0	\$1,000		\$19,500
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$75,200</b>	<b>\$22,500</b>	<b>\$134,800</b>	<b>\$21,200</b>	<b>\$6,200</b>	<b>\$17,400</b>	<b>\$0</b>	<b>\$277,300</b>
<b>TOTAL O&amp;M</b>	<b>\$254,220</b>	<b>\$31,740</b>	<b>\$316,000</b>	<b>\$44,700</b>	<b>\$36,960</b>	<b>\$85,960</b>	<b>\$0</b>	<b>\$769,580</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840		\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
<b>Capital Outlay</b>								
Fire Apparatus and Personal Gear Upgrade								\$0
Office Equipment/furnishings Start-up	\$6,500	\$500	\$6,000	\$3,000	\$3,000	\$1,000		\$20,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$6,500</b>	<b>\$500</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$20,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$280,630</b>	<b>\$34,638</b>	<b>\$362,978</b>	<b>\$51,620</b>	<b>\$44,630</b>	<b>\$99,908</b>	<b>\$0</b>	<b>\$874,404</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$318,630</b>	<b>\$48,638</b>	<b>\$406,978</b>	<b>\$66,620</b>	<b>\$58,630</b>	<b>\$109,908</b>	<b>\$0</b>	<b>\$1,009,404</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	\$57	\$0	\$68	\$3.14	\$1.53	\$10.73	\$0.00	\$140
<b>EDUs</b>	381	N/A	427	1281	2263	764	1417	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	\$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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200		\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$279,020	\$34,716	\$363,598	\$49,320	\$42,023	\$100,093	\$0	\$868,769
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$317,920</b>	<b>\$49,016</b>	<b>\$408,598</b>	<b>\$64,720</b>	<b>\$56,423</b>	<b>\$110,793</b>	<b>\$0</b>	<b>\$1,007,469</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$317,920</b>	<b>\$49,016</b>	<b>\$408,598</b>	<b>\$64,720</b>	<b>\$56,423</b>	<b>\$110,793</b>	<b>\$0</b>	<b>\$1,007,469</b>

  

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$7,956	\$408	\$8,160	\$1,020	\$1,428	\$1,428	\$0	\$20,400
Auditor (Annual Audit)	\$4,774	\$245	\$4,896	\$612	\$857	\$857	\$0	\$12,240
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,938	\$102	\$2,040	\$255	\$255	\$510	\$0	\$5,100
IT Services	\$5,814	\$306	\$6,120	\$765	\$765	\$1,530	\$0	\$15,300
Engineering	\$5,508	\$612	\$6,120	\$0	\$0	\$0	\$0	\$12,240
Operations/Maintenance Staff (Salaries & Benefits)	\$154,224	\$7,650	\$155,040	\$21,012	\$27,642	\$65,178	\$0	\$430,746
<b>TOTAL PERSONAL SERVICES</b>	<b>\$182,554</b>	<b>\$9,443</b>	<b>\$184,776</b>	<b>\$23,964</b>	<b>\$31,367</b>	<b>\$69,923</b>	<b>\$0</b>	<b>\$502,026</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,060	\$515	\$2,575	\$206	\$206	\$103	\$0	\$5,665
General Supplies, Lab, Permitting & Monitoring	\$14,420	\$515	\$56,650	\$515	\$2,060	\$4,635	\$0	\$78,795
Utilities- water, sewer communications	\$2,266	\$515	\$4,944	\$4,120	\$2,575	\$4,944	\$0	\$19,364
General Maint & Repair	\$14,420	\$1,030	\$10,300	\$6,180	\$1,030	\$5,150	\$0	\$38,110
Liability Insurance	\$15,450	\$5,150	\$30,900	\$5,150	\$515	\$1,030	\$0	\$58,195
Electrical	\$19,570	\$14,420	\$25,750	\$4,635	\$0	\$1,030	\$0	\$65,405
Contracted Maintenance Services	\$9,270	\$1,030	\$7,725	\$1,030	\$0	\$1,030	\$0	\$20,085
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$77,456</b>	<b>\$23,175</b>	<b>\$138,844</b>	<b>\$21,836</b>	<b>\$6,386</b>	<b>\$17,922</b>	<b>\$0</b>	<b>\$285,619</b>
<b>TOTAL O&amp;M</b>	<b>\$260,010</b>	<b>\$32,618</b>	<b>\$323,620</b>	<b>\$45,800</b>	<b>\$37,753</b>	<b>\$87,845</b>	<b>\$0</b>	<b>\$787,645</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
<b>Capital Outlay</b>								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL EXPENDITURES</b>	<b>\$279,920</b>	<b>\$35,016</b>	<b>\$364,598</b>	<b>\$49,720</b>	<b>\$42,423</b>	<b>\$100,793</b>	<b>\$0</b>	<b>\$872,469</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$317,920</b>		<b>\$408,598</b>	<b>\$64,720</b>	<b>\$56,423</b>	<b>\$110,793</b>	<b>\$0</b>	<b>\$1,007,469</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$55</b>	<b>\$0</b>	<b>\$70</b>	<b>\$3.21</b>	<b>\$1.55</b>	<b>\$10.92</b>	<b>\$0.00</b>	<b>\$141</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>427</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$12,920</b>	<b>\$2,030</b>	<b>\$33,620</b>	<b>\$3,000</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$0</b>	<b>\$59,070</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$283,948	\$35,576	\$370,411	\$50,448	\$42,833	\$102,020	\$0	\$885,236
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$323,848</b>	<b>\$49,876</b>	<b>\$416,411</b>	<b>\$65,848</b>	<b>\$57,233</b>	<b>\$112,720</b>	<b>\$0</b>	<b>\$1,025,936</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$323,848</b>	<b>\$49,876</b>	<b>\$416,411</b>	<b>\$65,848</b>	<b>\$57,233</b>	<b>\$112,720</b>	<b>\$0</b>	<b>\$1,025,936</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,115	\$416	\$8,323	\$1,040	\$1,457	\$1,457	\$0	\$20,808
Auditor (Annual Audit)	\$4,869	\$250	\$4,994	\$624	\$874	\$874	\$0	\$12,485
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$1,977	\$104	\$2,081	\$260	\$260	\$520	\$0	\$5,202
IT Services	\$5,930	\$312	\$6,242	\$780	\$780	\$1,561	\$0	\$15,606
Engineering	\$5,618	\$624	\$6,242	\$0	\$0	\$0	\$0	\$12,485
Operations/Maintenance Staff (Salaries & Benefits)	\$157,308	\$7,782	\$158,141	\$21,432	\$28,195	\$66,482	\$0	\$439,340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$186,158</b>	<b>\$9,608</b>	<b>\$188,424</b>	<b>\$24,437</b>	<b>\$31,986</b>	<b>\$71,313</b>	<b>\$0</b>	<b>\$511,925</b>
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	\$0	\$5,835
General Supplies, Lab, Permitting & Monitoring	\$14,853	\$530	\$58,350	\$530	\$2,122	\$4,774	\$0	\$81,159
Utilities- water, sewer communications	\$2,334	\$530	\$5,092	\$4,244	\$2,652	\$5,092	\$0	\$19,945
General Maint & Repair	\$14,853	\$1,061	\$10,609	\$6,365	\$1,061	\$5,305	\$0	\$39,253
Liability Insurance	\$15,914	\$5,305	\$31,827	\$5,305	\$530	\$1,061	\$0	\$59,941
Electrical	\$20,157	\$14,853	\$26,523	\$4,774	\$0	\$1,061	\$0	\$67,367
Contracted Maintenance Services	\$9,548	\$1,061	\$7,957	\$1,061	\$0	\$1,061	\$0	\$20,688
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$79,780</b>	<b>\$23,870</b>	<b>\$143,009</b>	<b>\$22,491</b>	<b>\$6,578</b>	<b>\$18,460</b>	<b>\$0</b>	<b>\$294,188</b>
<b>TOTAL O&amp;M</b>	<b>\$265,938</b>	<b>\$33,478</b>	<b>\$331,433</b>	<b>\$46,928</b>	<b>\$38,563</b>	<b>\$89,773</b>	<b>\$0</b>	<b>\$806,113</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$285,848</b>	<b>\$35,876</b>	<b>\$372,411</b>	<b>\$50,848</b>	<b>\$43,233</b>	<b>\$102,720</b>	<b>\$0</b>	<b>\$890,936</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$323,848</b>	<b>\$49,876</b>	<b>\$416,411</b>	<b>\$65,848</b>	<b>\$57,233</b>	<b>\$112,720</b>	<b>\$0</b>	<b>\$1,025,936</b>

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	\$55	\$0	\$71	\$3.28	\$1.58	\$11.13	\$0.00	\$142
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>427</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

**RESERVE FUND ACCUMULATION<sup>3</sup>**    \$25,840    \$4,060    \$67,240    \$6,000    \$7,500    \$7,500    \$0    \$118,140

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**

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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Transfer From Researve Fund for Capital Exp.	\$30,000		\$60,000					\$90,000
Special Use Income						\$500	\$0	\$500
User Fee Revenues Necessary to Balance Budget	\$290,018	\$36,482	\$378,422	\$51,606	\$43,662	\$103,992	\$0	\$904,181
Connection Fees	\$1,000	\$0	\$1,000					\$2,000
Miscellaneous	\$100	\$0	\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$359,918</b>	<b>\$50,782</b>	<b>\$484,422</b>	<b>\$67,006</b>	<b>\$58,062</b>	<b>\$114,692</b>	<b>\$0</b>	<b>\$1,134,881</b>
<b>Outside Revenue Sources To Pay for Capital Expenditures</b>								
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$359,918</b>		<b>\$484,422</b>	<b>\$67,006</b>	<b>\$58,062</b>	<b>\$114,692</b>	<b>\$0</b>	<b>\$1,084,099</b>
Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,277	\$424	\$8,490	\$1,061	\$1,486	\$1,486	\$0	\$21,224
Auditor (Annual Audit)	\$4,966	\$255	\$5,094	\$637	\$891	\$891	\$0	\$12,734
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,016	\$106	\$2,122	\$265	\$265	\$531	\$0	\$5,306
IT Services	\$6,049	\$318	\$6,367	\$796	\$796	\$1,592	\$0	\$15,918
Engineering	\$5,731	\$637	\$6,367	\$0	\$0	\$0	\$0	\$12,734
Operations/Maintenance Staff (Salaries & Benefits)	\$160,455	\$7,937	\$161,304	\$21,861	\$28,759	\$67,811	\$0	\$448,126
<b>TOTAL PERSONAL SERVICES</b>	<b>\$189,834</b>	<b>\$9,798</b>	<b>\$192,144</b>	<b>\$24,920</b>	<b>\$32,617</b>	<b>\$72,731</b>	<b>\$0</b>	<b>\$522,044</b>
Materials and Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Bond, Dues, Publications	\$2,185	\$546	\$2,732	\$219	\$219	\$109	\$0	\$6,010
General Supplies, Lab, Permitting & Monitoring	\$15,298	\$546	\$60,100	\$546	\$2,185	\$4,917	\$0	\$83,594
Utilities- water, sewer communications	\$2,404	\$546	\$5,245	\$4,371	\$2,732	\$5,245	\$0	\$20,543
General Maint & Repair	\$15,298	\$1,093	\$10,927	\$6,556	\$1,093	\$5,464	\$0	\$40,431
Liability Insurance	\$16,391	\$5,464	\$32,782	\$5,464	\$546	\$1,093	\$0	\$61,739
Electrical	\$20,762	\$15,298	\$27,318	\$4,917	\$0	\$1,093	\$0	\$69,388
Contracted Maintenance Services	\$9,835	\$1,093	\$8,195	\$1,093	\$0	\$1,093	\$0	\$21,308
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$82,173</b>	<b>\$24,586</b>	<b>\$147,300</b>	<b>\$23,166</b>	<b>\$6,775</b>	<b>\$19,013</b>	<b>\$0</b>	<b>\$303,013</b>
<b>TOTAL O&amp;M</b>	<b>\$272,007</b>	<b>\$34,384</b>	<b>\$339,444</b>	<b>\$48,086</b>	<b>\$39,392</b>	<b>\$91,744</b>	<b>\$0</b>	<b>\$825,057</b>
Other Expenditures	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$19,910</b>	<b>\$2,398 #</b>	<b>\$40,978 #</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$84,824</b>
Capital Outlay	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Water Treatment Plant Facilities Plan Update	\$30,000							\$30,000
WWTP Facilities Plan Update			\$60,000					\$60,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$321,918</b>	<b>\$36,782</b>	<b>\$440,422</b>	<b>\$52,006</b>	<b>\$44,062</b>	<b>\$104,692</b>	<b>\$0</b>	<b>\$999,881</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$359,918</b>	<b>\$50,782</b>	<b>\$484,422</b>	<b>\$67,006</b>	<b>\$58,062</b>	<b>\$114,692</b>	<b>\$0</b>	<b>\$1,134,881</b>

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$56</b>	<b>\$0</b>	<b>\$72</b>	<b>\$3.36</b>	<b>\$1.61</b>	<b>\$11.35</b>	<b>\$0.00</b>	<b>\$144</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>427</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$8,760</b>	<b>\$6,090</b>	<b>\$40,860</b>	<b>\$9,000</b>	<b>\$11,250</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$87,210</b>
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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)	\$38,000	\$14,000	\$44,000	\$15,000	\$14,000	\$10,000	\$0	\$135,000
Interest Earnings	\$800	\$300	\$900	\$300	\$300	\$200	\$0	\$2,800
Property Tax <sup>1</sup>								\$0
Capital Improvement Loan	\$830,000		\$3,000,000					\$3,830,000
Special Use Funds						\$500		\$500
User Fee Revenues Necessary to Balance Budget	\$337,833	\$37,413	\$536,636	\$52,793	\$44,509	\$106,508	\$0	\$1,115,692
Connection Fees	\$1,000		\$1,000					\$2,000
Miscellaneous	\$100		\$100	\$100	\$100	\$0	\$0	\$400
<b>Sub-Total Resources</b>	<b>\$1,207,733</b>	<b>\$51,713</b>	<b>\$3,582,636</b>	<b>\$68,193</b>	<b>\$58,909</b>	<b>\$117,208</b>	<b>\$0</b>	<b>\$5,086,392</b>
<b>TOTAL CAPITAL EXPENDITURE REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,207,733</b>		<b>\$3,582,636</b>	<b>\$68,193</b>	<b>\$58,909</b>	<b>\$117,208</b>	<b>\$0</b>	<b>\$5,034,679</b>

Expenditures								
Personal Services	Treated Water	Raw water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Fire Dept.	Total All Services
Attorney	\$8,443	\$433	\$8,659	\$1,082	\$1,515	\$1,515	\$0	\$21,649
Auditor (Annual Audit)	\$5,066	\$260	\$5,196	\$649	\$909	\$909	\$0	\$12,989
Board Stipend	\$2,340	\$120	\$2,400	\$300	\$420	\$420	\$0	\$6,000
Bookkeeping/CPA Consult	\$2,057	\$108	\$2,165	\$271	\$271	\$541	\$0	\$5,412
IT Services	\$6,170	\$325	\$6,495	\$812	\$812	\$1,624	\$0	\$16,236
Engineering	\$5,845	\$649	\$6,495	\$0	\$0	\$0	\$0	\$12,989
Operations/Maintenance Staff (Salaries & Benefits)	\$163,664	\$8,096	\$164,530	\$22,298	\$29,334	\$69,167	\$0	\$457,089
<b>TOTAL PERSONAL SERVICES</b>	<b>\$193,584</b>	<b>\$9,991</b>	<b>\$195,939</b>	<b>\$25,412</b>	<b>\$33,261</b>	<b>\$74,177</b>	<b>\$0</b>	<b>\$532,365</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	\$2,251	\$563	\$2,814	\$225	\$225	\$113	\$0	\$6,190
General Supplies, Lab, Permitting & Monitoring	\$15,757	\$563	\$61,903	\$563	\$2,251	\$5,065	\$0	\$86,101
Utilities- water, sewer communications	\$2,476	\$563	\$5,402	\$4,502	\$2,814	\$5,402	\$0	\$21,160
General Maint & Repair	\$15,757	\$1,126	\$11,255	\$6,753	\$1,126	\$5,628	\$0	\$41,644
Liability Insurance	\$16,883	\$5,628	\$33,765	\$5,628	\$563	\$1,126	\$0	\$63,591
Electrical	\$21,385	\$15,757	\$28,138	\$5,065	\$0	\$1,126	\$0	\$71,470
Contracted Maintenance Services	\$10,130	\$1,126	\$8,441	\$1,126	\$0	\$1,126	\$0	\$21,947
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$84,638</b>	<b>\$25,324</b>	<b>\$151,719</b>	<b>\$23,861</b>	<b>\$6,978</b>	<b>\$19,584</b>	<b>\$0</b>	<b>\$312,104</b>
<b>TOTAL O&amp;M</b>	<b>\$278,222</b>	<b>\$35,315</b>	<b>\$347,657</b>	<b>\$49,273</b>	<b>\$40,239</b>	<b>\$93,761</b>	<b>\$0</b>	<b>\$844,468</b>
<b>Other Expenditures</b>								
Debt Service for Winema Theater Roof						\$7,358		\$7,358
Debt Service for CSD Office Building	\$6,990	\$368	\$7,358	\$920	\$920	\$1,840	\$0	\$18,395
Annual Debt Service on Capital Improvement Loan <sup>3</sup>	\$41,600		\$150,000					\$191,600
Transfer to Equipment Replacement Reserve Fund <sup>2</sup>	\$12,920	\$2,030	\$33,620	\$3,000	\$3,750	\$3,750		\$59,070
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$61,510</b>	<b>\$2,398</b>	<b>\$190,978</b>	<b>\$3,920 #</b>	<b>\$4,670 #</b>	<b>\$12,948 #</b>	<b>\$0</b>	<b>\$276,424</b>
<b>Capital Outlay</b>								
Water Plant Upgrade	\$830,000							
WWTP Upgrade <sup>1</sup>			\$3,000,000					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$830,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,830,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$1,169,733</b>	<b>\$37,713</b>	<b>\$3,538,636</b>	<b>\$53,193</b>	<b>\$44,909</b>	<b>\$106,708</b>	<b>\$0</b>	<b>\$4,950,892</b>
<b>Unexpended Fund Balance (UFB)</b>	<b>\$38,000</b>	<b>\$14,000</b>	<b>\$44,000</b>	<b>\$15,000</b>	<b>\$14,000</b>	<b>\$10,000</b>		<b>\$135,000</b>
<b>EXPENDITURES + UFB</b>	<b>\$1,207,733</b>	<b>\$51,713</b>	<b>\$3,582,636</b>	<b>\$68,193</b>	<b>\$58,909</b>	<b>\$116,708</b>	<b>\$0</b>	<b>\$5,085,892</b>

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
3. Acquiring Financing and performing WWTP Improvement Project will likely occur over extended period, figures presented here are to represent debt service impact on fees, see section 3.2.2 in User Fee and Benefit Assessment Analyses report

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
<b>Estimated average monthly residential user fees required to balance revenues</b>	<b>\$65</b>	<b>\$0</b>	<b>\$105</b>	<b>\$3.44</b>	<b>\$1.64</b>	<b>\$11.62</b>	<b>\$0.00</b>	<b>\$187</b>
<b>EDUs</b>	<b>381</b>	<b>N/A</b>	<b>427</b>	<b>1281</b>	<b>2263</b>	<b>764</b>	<b>1417</b>	

<b>RESERVE FUND ACCUMULATION<sup>3</sup></b>	<b>\$21,680</b>	<b>\$8,120</b>	<b>\$74,480</b>	<b>\$12,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$146,280</b>
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3. Carry over from Previous years accumulation and contribution from previous years transferred funds

**Scotia Community Services District 5-Year Projection**

<b>Revenues</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
Available Cash on Hand		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Interest Earnings	\$ 1,200	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Property Tax <sup>1</sup>						
Capital Improvement Loan						\$ 3,830,000
Transfer From Reserve Fund for Capital Exp.				\$ 90,000		
Contingency Funding Contribution	\$ 135,000					
Office Equipment/Furniture Capital Contribution	\$ 20,000					
Fire Department Capital Contribution	\$ -					
Special Use Income	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
User Fee Revenues Necessary to Balance Budget	\$ 852,304	\$ 868,769	\$ 885,236	\$ 904,181	\$ 1,115,692	
Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
<b>TOTAL RESOURCES</b>	<b>\$ 1,009,404</b>	<b>\$ 1,007,469</b>	<b>\$ 1,023,936</b>	<b>\$ 1,132,881</b>	<b>\$ 5,084,392</b>	
<b>Expenditures</b>						
<b>Operational Year</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	
<b>Personal Services</b>						
Attorney	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224	\$ 21,649	
Auditor (Annual Audit)	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	
Board Stipend	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Bookkeeping/CPA Consult	\$ 5,000	\$ 5,100	\$ 5,202	\$ 5,306	\$ 5,412	
IT Services	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,918	\$ 16,236	
Engineering	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	
Operations/Maintenance Staff (Wages & Benefits)	\$ 422,280	\$ 430,746	\$ 439,340	\$ 448,126	\$ 457,089	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 492,280</b>	<b>\$ 502,026</b>	<b>\$ 511,925</b>	<b>\$ 522,044</b>	<b>\$ 532,365</b>	
<b>Materials and Services</b>						
Bond, Dues, Publications	\$ 5,500	\$ 5,665	\$ 5,835	\$ 6,010	\$ 6,190	
Supplies	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	
Utilities	\$ 18,800	\$ 19,364	\$ 19,945	\$ 20,543	\$ 21,160	
General Maint & Repair	\$ 37,000	\$ 38,110	\$ 39,253	\$ 40,431	\$ 41,644	
Liability Insurance	\$ 56,500	\$ 58,195	\$ 59,941	\$ 61,739	\$ 63,591	
Electrical	\$ 63,500	\$ 65,405	\$ 67,367	\$ 69,388	\$ 71,470	
Contracted Maintenance Services	\$ 19,500	\$ 20,085	\$ 20,688	\$ 21,308	\$ 21,947	
<b>TOTAL MATERIALS AND SERVICES</b>	<b>\$ 277,300</b>	<b>\$ 285,619</b>	<b>\$ 294,188</b>	<b>\$ 303,013</b>	<b>\$ 312,104</b>	
<b>TOTAL O&amp;M</b>	<b>\$ 769,580</b>	<b>\$ 787,645</b>	<b>\$ 806,113</b>	<b>\$ 825,057</b>	<b>\$ 844,468</b>	
<b>Capital Outlay</b>						
Estimated Capital Outlay Total	\$ 20,000			\$ 90,000	\$ 3,830,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,000</b>			<b>\$ 90,000</b>	<b>\$ 3,830,000</b>	
Transfer to Equipment Replacement Reserve Fund	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	
<b>Debt Financed by CSD</b>						
Winema Teater Roof (\$100,000)	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	\$ 7,358	
CSD Office Building (\$250,000)	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	\$ 18,395	
Wastewater Loan (\$3,000,000)					\$ 150,000	
Water Loan (\$840,000)					\$ 41,600	
<b>Total Transfers &amp; Debt Payments</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 84,824</b>	<b>\$ 276,424</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 874,403</b>	<b>\$ 872,469</b>	<b>\$ 890,936</b>	<b>\$ 999,881</b>	<b>\$ 4,950,892</b>	
<b>Unexpended Fund Balance</b>	<b>\$ 135,000</b>					
<b>Contingency Fund</b>	<b>\$ 135,000</b>					
Transfer to Capital Reserve Funds	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	\$ 59,070	
Cumulative Reserve		\$ 59,070	\$ 118,140	\$ 87,210	\$ 146,280	
Monthly EDU Fee for Balanced Budget and Reserve	\$ 140	\$ 141	\$ 142	\$ 144	\$ 187	

# SCENARIO RECAP

## Scotia CSD Budget Scenarios w/o Fire Department

Scenario	w/add 6K Engr	w/15K IT	w/Winema Roof	w/CSD Office	Estimated Overall Monthly EDU Fee
1					\$134
2					\$135
3					\$136
4					\$136
5					\$137
6					\$139
7					\$140

	Increases Monthly Fees Approx.
w/add 6K Engr	\$1
w/15K IT	\$2
w/Winema Roof	\$1
w/CSD Office	\$2