

Scotia Community Services District Fiscal Year 2017-2018 Operating Budget				Mid-Year Budget Analysis			
Revenues				Mid Year Actual	Difference Under (Over)	End of Year Projection	Budget Amendment
Fund Type	Account #	Total All Services					
2016-2017 Benefit Assessment Fees	200	\$	242,419	\$ -		\$ -	\$ -
Interest Earnings	210	\$	1,400	\$ 113	8.06%	\$ 226	\$ 250
Property Tax ¹	220	\$	-	\$ -		\$ -	\$ -
Contingency Fund Contribution	230	\$	135,000	\$ 135,000	100.00%	\$ 135,000	\$ 135,000
Office Equipment/Furniture Capital Contribution	240	\$	20,000	\$ 20,000	100.00%	\$ 20,000	\$ 20,000
SCSD Facilities Purchase/Loan	250	\$	270,000	\$ -		\$ -	\$ -
Special Use Income	260	\$	500	\$ -		\$ -	\$ -
2017/2018 User Fee Revenues	270	\$	1,094,859	\$ 621,481	56.76%	\$ 1,242,962	\$ 1,242,962
2017/2018 SCSD User Fee Revenues	271	\$	13,251	\$ -		\$ -	\$ -
2017/2018 Benefit Assessment Revenues	280	\$	231,940	\$ 473,636	99.85%	\$ 473,636	\$ 473,636
2017/2018 SCSD Benefit Assessment Revenues	281	\$	13,398	\$ -		\$ -	\$ -
Miscellaneous	290	\$	400	\$ -		\$ -	\$ -
TOTAL REVENUES			\$ 2,023,167	\$ 1,250,230		\$ 1,871,824	\$ 1,871,824
Expenditures							
			Total All Services				
Personnel Services							
Attorney	300	\$	30,000	\$ 2,112	7.04%	\$ 4,224	\$ 15,000
Auditor (Annual Audit)	310	\$	12,000	\$ -		\$ -	\$ 12,000
Board Stipend	320	\$	6,000	\$ 6,400	106.67%	\$ 12,800	\$ 13,000
Bookkeeping/CPA Consultant	330	\$	30,000	\$ 300	1.00%	\$ 600	\$ 15,000
IT Services	335	\$	15,000	\$ 175	1.17%	\$ 350	\$ 15,000
Engineering	340	\$	12,000	\$ 19,465	162.21%	\$ 38,930	\$ 40,000
Admin/Operations/Maintenance Staff	350	\$	422,280	\$ 162,336	38.44%	\$ 324,673	\$ 400,000
TOTAL PERSONNEL SERVICES			\$ 527,280	\$ 190,788		\$ 381,576	\$ 510,000
Materials and Services							
Bond, Dues, Publications	400	\$	5,500	\$ 4,243	77.15%	\$ 8,486	\$ 10,000
General Supplies, Lab, Permitting & Monitoring	410	\$	76,500	\$ 52,448	68.56%	\$ 104,896	\$ 100,000
Utilities- water, sewer, Assess., communications	420	\$	18,800	\$ 2,807	14.93%	\$ 5,613	\$ 10,000
General Maintenance & Repair	430	\$	37,000	\$ 15,900	42.97%	\$ 31,800	\$ 32,000
Liability Insurance	440	\$	56,500	\$ 57,391	101.58%	\$ 57,391	\$ 60,000
Electrical	450	\$	63,500	\$ 185,250	291.73%	\$ 370,501	\$ 400,000
Contracted Maintenance Services	460	\$	19,500	\$ 9,240	47.38%	\$ 18,480	\$ 19,500
Office Supplies	470	\$	-	\$ 3,070		\$ 6,140	\$ 6,000
TOTAL MATERIALS AND SERVICES			\$ 277,300	\$ 330,349		\$ 603,307	\$ 637,500
TOTAL O&M			\$ 804,580	\$ 521,137		\$ 984,884	\$ 1,147,500
Other Expenditures							
Annual Debt Service on Capital Improvement Loans	500	\$	18,500	\$ -		\$ -	\$ -
Transfer to Capital Reserve Fund	510	\$	461,710	\$ 50,000	10.83%	\$ 100,000	\$ 100,000
Transfer to Equipment Replacement Reserve Fund	520	\$	57,560	\$ -		\$ 50,000	\$ 50,000
2017/2018 SCSD User Fee Expenditures	530	\$	13,251	\$ -		\$ -	\$ -
2017/2018 SCSD Benefit Assessment Expenditures	540	\$	13,398	\$ -		\$ -	\$ -
TOTAL OTHER EXPENDITURES			\$ 564,419	\$ 50,000		\$ 150,000	\$ 150,000
Capital Outlay							
Office Equipment/furnishings Start-up	600	\$	20,000	\$ 6,444	32.22%	\$ 20,000	\$ 20,000
SCSD Office Building	610	\$	270,000	\$ -		\$ 10,000	\$ 10,000
Vacant Lot				\$ -			
WWTP Improvements				\$ 15,342		\$ 15,342	\$ 15,342
Park Improvements				\$ 1,000		\$ 1,000	\$ 1,000
HMBP/CERS						\$ 3,850	\$ 3,850
WWTP Sodium Hypochlorite System						\$ 80,000	\$ 80,000
Raw Water Motors/Pumps Control System						\$ 114,000	\$ 114,000
LP Inundation Map and Emergency Action Plan						\$ 6,800	\$ 6,800
TOTAL CAPITAL EXPENDITURES			\$ 290,000	\$ 22,786		\$ 250,992	\$ 250,992
TOTAL EXPENDITURES			\$ 1,658,999	\$ 593,923		\$ 1,385,876	\$ 1,548,492
Unexpended Fund Balance			\$ 364,168	\$ 656,306		\$ 485,948	\$ 323,332
EXPENDITURES + UFB			\$ 2,023,167	\$ 1,250,230		\$ 1,871,824	\$ 1,871,824
(Recommended Operating Contingency) (operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs)							