

**Scotia Community Services District  
Fiscal Year 2017-2018 Operating Budget**

**Revenues**

Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Total All Services
2016-2017 Benefit Assessment Fees	200	\$ -	\$ -	\$ -	\$ 72,359	\$ 25,347	\$ 144,713	\$ 242,419
Interest Earnings	210	\$ 600	\$ -	\$ 600	\$ 100	\$ -	\$ 100	\$ 1,400
Property Tax <sup>1</sup>	220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Fund Contribution	230	\$ 56,700	\$ 2,700	\$ 59,400	\$ 6,750	\$ 2,700	\$ 6,750	\$ 135,000
Office Equipment/Furniture Capital Contribution	240	\$ 6,500	\$ 500	\$ 6,000	\$ 3,000	\$ 3,000	\$ 1,000	\$ 20,000
SCSD Facilities Purchase/Loan	250	\$ 113,400	\$ 5,400	\$ 118,800	\$ 13,500	\$ 5,400	\$ 13,500	\$ 270,000
Special Use Income	260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
2017/2018 User Fee Revenues	270	\$ 444,768	\$ 35,130	\$ 614,961	\$ -	\$ -	\$ -	\$ 1,094,859
2017/2018 SCSD User Fee Revenues	271	\$ 8,682	\$ -	\$ 4,569	\$ -	\$ -	\$ -	\$ 13,251
2017/2018 Benefit Assessment Revenues	280	\$ -	\$ -	\$ -	\$ 62,725	\$ 26,190	\$ 143,025	\$ 231,940
2017/2018 SCSD Benefit Assessment Revenues	281	\$ -	\$ -	\$ -	\$ 5,778	\$ 424	\$ 7,196	\$ 13,398
Miscellaneous	290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ 400
<b>TOTAL REVENUES</b>		<b>\$ 630,750</b>	<b>\$ 43,730</b>	<b>\$ 804,430</b>	<b>\$ 164,312</b>	<b>\$ 63,161</b>	<b>\$ 316,784</b>	<b>\$ 2,023,167</b>

**Expenditures**

		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm	Parks & Recreation	Total All Services
<b>Personnel Services</b>								
Attorney	300	\$ 12,600	\$ 600	\$ 13,200	\$ 1,500	\$ 600	\$ 1,500	\$ 30,000
Auditor (Annual Audit)	310	\$ 5,040	\$ 240	\$ 5,280	\$ 600	\$ 240	\$ 600	\$ 12,000
Board Stipend	320	\$ 2,520	\$ 120	\$ 2,640	\$ 300	\$ 120	\$ 300	\$ 6,000
Bookkeeping/CPA Consultant	330	\$ 12,600	\$ 600	\$ 13,200	\$ 1,500	\$ 600	\$ 1,500	\$ 30,000
IT Services	335	\$ 6,300	\$ 300	\$ 6,600	\$ 750	\$ 300	\$ 750	\$ 15,000
Engineering	340	\$ 5,400	\$ 1,200	\$ 6,600	\$ -	\$ -	\$ -	\$ 12,000
Admin/Operations/Maintenance Staff	350	\$ 164,000	\$ 7,480	\$ 171,480	\$ 19,100	\$ 5,400	\$ 57,400	\$ 422,280
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 208,460</b>	<b>\$ 10,540</b>	<b>\$ 215,220</b>	<b>\$ 23,750</b>	<b>\$ 7,260</b>	<b>\$ 62,050</b>	<b>\$ 527,280</b>
<b>Materials and Services</b>								
Bond, Dues, Publications	400	\$ 2,000	\$ 500	\$ 2,500	\$ 200	\$ 200	\$ 100	\$ 5,500
General Supplies, Lab, Permitting & Monitoring	410	\$ 14,000	\$ 500	\$ 14,500	\$ 500	\$ 2,000	\$ 4,500	\$ 21,500
Utilities- water, sewer, Assess., communications	420	\$ 2,200	\$ 500	\$ 2,700	\$ 4,000	\$ 2,500	\$ 4,800	\$ 13,800
General Maintenance & Repair	430	\$ 14,000	\$ 1,000	\$ 15,000	\$ 6,000	\$ 1,000	\$ 5,000	\$ 27,000
Liability Insurance	440	\$ 15,000	\$ 5,000	\$ 20,000	\$ 5,000	\$ 500	\$ 1,000	\$ 26,500
Electrical	450	\$ 19,000	\$ 14,000	\$ 33,000	\$ 4,500	\$ -	\$ 1,000	\$ 50,500
Contracted Maintenance Services	460	\$ 9,000	\$ 1,000	\$ 10,000	\$ 1,000	\$ -	\$ 1,000	\$ 13,000
<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>\$ 277,300</b>
<b>TOTAL O&amp;M</b>		<b>\$ 283,660</b>	<b>\$ 33,040</b>	<b>\$ 350,020</b>	<b>\$ 44,950</b>	<b>\$ 13,460</b>	<b>\$ 79,450</b>	<b>\$ 804,580</b>
<b>Other Expenditures</b>								
Annual Debt Service on Capital Improvement Loans	500	\$ 7,770	\$ 370	\$ 8,140	\$ 925	\$ 370	\$ 925	\$ 18,500
Transfer to Capital Reserve Fund	510	\$ 151,150	\$ -	\$ 151,150	\$ 14,550	\$ 11,760	\$ 58,050	\$ 235,510
Transfer to Equipment Replacement Reserve Fund	520	\$ 12,920	\$ 2,020	\$ 14,940	\$ 3,000	\$ 750	\$ 3,750	\$ 24,660
2017/2018 SCSD User Fee Expenditures	530	\$ 8,682	\$ -	\$ 8,682	\$ -	\$ -	\$ -	\$ 13,251
2017/2018 SCSD Benefit Assessment Expenditures	540	\$ -	\$ -	\$ -	\$ 5,778	\$ 424	\$ 7,196	\$ 13,398
<b>TOTAL OTHER EXPENDITURES</b>		<b>\$ 180,522</b>	<b>\$ 2,390</b>	<b>\$ 274,022</b>	<b>\$ 24,253</b>	<b>\$ 13,304</b>	<b>\$ 69,921</b>	<b>\$ 564,419</b>
<b>Capital Outlay</b>								
Office Equipment/furnishings Start-up	600	\$ 6,500	\$ 500	\$ 7,000	\$ 3,000	\$ 3,000	\$ 1,000	\$ 14,000
SCSD Office Building	610	\$ 113,400	\$ 5,400	\$ 118,800	\$ 13,500	\$ 5,400	\$ 13,500	\$ 270,000
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 119,900</b>	<b>\$ 5,900</b>	<b>\$ 124,800</b>	<b>\$ 16,500</b>	<b>\$ 8,400</b>	<b>\$ 14,500</b>	<b>\$ 290,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 584,082</b>	<b>\$ 41,330</b>	<b>\$ 748,849</b>	<b>\$ 85,703</b>	<b>\$ 35,164</b>	<b>\$ 163,871</b>	<b>\$ 1,658,999</b>
<b>Unexpended Fund Balance</b>		<b>\$ 46,668</b>	<b>\$ 2,400</b>	<b>\$ 55,581</b>	<b>\$ 78,609</b>	<b>\$ 27,997</b>	<b>\$ 152,913</b>	<b>\$ 364,168</b>
<b>EXPENDITURES + UFB</b>		<b>\$ 630,750</b>	<b>\$ 43,730</b>	<b>\$ 804,430</b>	<b>\$ 164,312</b>	<b>\$ 63,161</b>	<b>\$ 316,784</b>	<b>\$ 2,023,167</b>

**(Recommended Operating Contingency)**

(operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs)