

**RESOLUTION NO. 2017-9**

**A RESOLUTION OF THE  
SCOTIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS  
TO ADOPT THE FINAL BUDGET FOR FISCAL YEAR 2017-2018**

**WHEREAS**, the Scotia Community Services District (“Scotia CSD”) is organized and operates pursuant to the California Government Code Section 61000, *et seq.*; and

**WHEREAS**, the Board of Directors of the Scotia Community Services District is required by California Government Code Section 61110(f) to adopt a final budget on or before July 1<sup>st</sup> of each year; and

**WHEREAS**, the Final Budget for Fiscal Year 2017-2018 was discussed in two public meetings, public notice was published in a local newspaper and a public hearing was held on June 29, 2017; and

**WHEREAS**, the Scotia CSD Board of Directors has made the Final Budget for Fiscal Year 2017-2018 available to the public, published notice of a public hearing to consider the Final Budget for FY 2017-2018, public meetings were held on April 20, 2017 and May 18, 2017, and a public hearing on June 29, 2017 to receive comments from interested parties regarding the Final Budget for Fiscal Year 2017-2018; and

**WHEREAS**, the Final Budget for the Scotia Community Services District for the fiscal year beginning July 1, 2017, as presented by the General Manager, has been reviewed, studied and revised by the Board of Directors and represents a responsible and balanced financial approach for the reliable operation and maintenance of the infrastructure and programs under its jurisdiction; and

**WHEREAS**, a public notice has been prepared and published stating the time and place within the District that the Final Budget for FY2016-2017 is available for inspection; and

**WHEREAS**, a public notice was prepared and published stating the date, time and place where the Board of Directors will meet to adopt the Final Budget FY2015-2016 and that any person may appear and be heard regarding any item in the budget; and

**WHEREAS**, the notice was published 21 days before the hearing in at least one newspaper of general circulation in the District pursuant to Government Code Section 6061.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Scotia Community Services District as follows:

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

Section 2: The budget for fiscal year 2017-2018 is hereby adopted as set forth in Exhibit A: "Scotia Community Services District FY 2017-2018 Final Budget" and is attached hereto and incorporated herein.

Section 3: Modifications and amendments to the 2017-2018 Scotia Community Services District Final Budget shall be allowed during the 2017-2018 fiscal year, when in conformance with Board Policies and state law.

Section 4: This resolution shall be effective upon adoption.

Dated: June 29, 2017

Attach: Exhibit A: "Scotia Community Services District FY 2017-2018 Final Budget"

APPROVED:

  
Rick Walsh, Board President, Scotia CSD

ATTEST:

  
Board Clerk, Scotia CSD

CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 2017-9, passed and adopted at a special meeting of the Scotia Community Services District Board of Directors, County of Humboldt, State of California, held on the 29<sup>th</sup> day of June, 2017, by the following vote:

AYES: Bristol, Mcknight, Newmaker Pryor, Walsh

NOES:  $\emptyset$

ABSENT:  $\emptyset$

ABSTENTIONS:  $\emptyset$

  
Board Clerk, Scotia CSD

**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	\$ 5,400	\$ -	\$ -	\$ -	\$ 12,000	
Admin/Operations/Maintenance Staff	350	\$ 164,000	\$ 7,480	\$ 168,900	\$ 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	\$ 55,000	\$ 500	\$ 2,000	\$ 4,500	\$ 76,500	
Utilities- water, sewer, Assess., communications	420	\$ 2,200	\$ 500	\$ 4,800	\$ 4,000	\$ 2,500	\$ 4,800	\$ 18,800	
General Maintenance & Repair	430	\$ 14,000	\$ 1,000	\$ 10,000	\$ 6,000	\$ 1,000	\$ 5,000	\$ 37,000	
Liability Insurance	440	\$ 15,000	\$ 5,000	\$ 30,000	\$ 5,000	\$ 500	\$ 1,000	\$ 56,500	
Electrical	450	\$ 19,000	\$ 14,000	\$ 25,000	\$ 4,500	\$ -	\$ 1,000	\$ 63,500	
Contracted Maintenance Services	460	\$ 9,000	\$ 1,000	\$ 7,500	\$ 1,000	\$ -	\$ 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>\$ 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	\$ -	\$ 226,200	\$ 14,550	\$ 11,760	\$ 58,050	\$ 461,710	
Transfer to Equipment Replacement Reserve Fund	520	\$ 12,920	\$ 2,020	\$ 35,120	\$ 3,000	\$ 750	\$ 3,750	\$ 57,560	
2017/2018 SCSD User Fee Expenditures	530	\$ 8,682	\$ -	\$ 4,569	\$ -	\$ -	\$ -	\$ 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>\$ 274,029</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	\$ 6,000	\$ 3,000	\$ 3,000	\$ 1,000	\$ 20,000	
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>	
<b>(Recommended Operating Contingency)</b> (operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs)									

