

**Scotia Community Services District
Fiscal Year 2018-2019 Operating Budget**

| Revenues | | | | | | | | | | |
|---|-----------|-------------------|------------------|-------------------|---------------------------|------------------|--------------------|------------------|---------------------|--|
| Fund Type | Account # | Treated Water | Raw Water | Wastewater | Streets & Street Lighting | Storm Drainage | Parks & Recreation | Admin | Total All Services | |
| Interest Earnings | 210 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500 | \$ 500 | |
| Property Tax ¹ | 220 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Contingency Fund Contribution | 230 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Office Equipment/Furniture Capital Contribution | 240 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| SCSD Facilities Purchase/Loan | 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Special Use Income | 260 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ 500 | |
| 2018/2019 User Fee Revenues | 270 | \$ 460,200 | \$ 35,700 | \$ 628,800 | \$ - | \$ - | \$ - | \$ - | \$ 1,124,700 | |
| 2018/2019 Benefit Assessment Revenues | 280 | \$ - | \$ - | \$ - | \$ 62,414 | \$ 25,703 | \$ 148,880 | \$ - | \$ 236,997 | |
| Miscellaneous | 290 | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ 100 | \$ - | \$ - | \$ 400 | |
| TOTAL REVENUES | | \$ 460,300 | \$ 35,700 | \$ 628,900 | \$ 62,514 | \$ 25,803 | \$ 149,380 | \$ 500 | \$ 1,363,097 | |
| Expenditures | | | | | | | | | | |
| | | Treated Water | Raw Water | Wastewater | Streets & Street Lighting | Storm Drainage | Parks & Recreation | Admin | Total All Services | |
| Personnel Services | | | | | | | | | | |
| Attorney | 300 | \$ 8,820 | \$ 420 | \$ 9,240 | \$ 1,050 | \$ 420 | \$ 1,050 | \$ - | \$ 21,000 | |
| Auditor (Annual Audit) | 310 | \$ 9,240 | \$ 440 | \$ 9,680 | \$ 1,100 | \$ 440 | \$ 1,100 | \$ - | \$ 22,000 | |
| Board Stipend | 320 | \$ 2,520 | \$ 120 | \$ 2,640 | \$ 300 | \$ 120 | \$ 300 | \$ - | \$ 6,000 | |
| Bookkeeping/CPA Consultant | 330 | \$ 5,040 | \$ 240 | \$ 5,280 | \$ 600 | \$ 240 | \$ 600 | \$ - | \$ 12,000 | |
| IT Services | 335 | \$ 5,880 | \$ 280 | \$ 6,160 | \$ 700 | \$ 280 | \$ 700 | \$ - | \$ 14,000 | |
| Engineering | 340 | \$ 18,000 | \$ 2,000 | \$ 30,000 | \$ - | \$ - | \$ 3,000 | \$ 2,000 | \$ 55,000 | |
| Contract Admin/Operations/Maintenance Staff | 350 | \$ 76,800 | \$ 9,600 | \$ 76,800 | \$ 4,800 | \$ 4,800 | \$ 9,600 | \$ 9,600 | \$ 192,000 | |
| SCSD Permanent Benefitted Staff | 360 | \$ 76,734 | \$ 9,592 | \$ 76,734 | \$ 4,796 | \$ 4,796 | \$ 9,592 | \$ 9,592 | \$ 191,835 | |
| TOTAL PERSONNEL SERVICES | | \$ 203,034 | \$ 22,692 | \$ 216,534 | \$ 13,346 | \$ 11,096 | \$ 25,942 | \$ 21,192 | \$ 513,835 | |

| | | | | | | | | | | |
|--|-----|------------|-------------|------------|-----------|-----------|-------------|-------------|--------------|--|
| Materials and Services | | | | | | | | | | |
| Permits, Licenses, Dues, Publications | 400 | \$ 2,000 | \$ 1,500 | \$ 2,500 | \$ 200 | \$ 200 | \$ 600 | \$ 3,000 | \$ 10,000 | |
| Travel, Training, Meetings, Professional Development | 401 | \$ 1,000 | \$ - | \$ 1,500 | \$ - | \$ - | \$ - | \$ 2,000 | \$ 4,500 | |
| Regulatory Penalties | 402 | \$ 5,000 | \$ - | \$ 45,600 | \$ - | \$ - | \$ - | \$ - | \$ 50,600 | |
| LAFCo Apportionment | 403 | \$ 750 | \$ - | \$ 750 | \$ - | \$ - | \$ - | \$ - | \$ 1,500 | |
| Lab Testing & Monitoring | 410 | \$ 7,200 | \$ - | \$ 8,500 | \$ - | \$ - | \$ - | \$ - | \$ 15,700 | |
| Treatment Chemicals | 411 | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | |
| General Supplies | 412 | \$ 7,200 | \$ 100 | \$ 13,000 | \$ 1,200 | \$ 2,000 | \$ 2,000 | \$ 2,350 | \$ 27,850 | |
| Utilities, Communications | 420 | \$ 2,200 | \$ 500 | \$ 4,100 | \$ - | \$ - | \$ 1,000 | \$ 2,600 | \$ 10,400 | |
| General Maintenance & Repair | 430 | \$ 7,500 | \$ 500 | \$ 73,500 | \$ 500 | \$ 500 | \$ 3,000 | \$ 300 | \$ 85,800 | |
| Insurance, Bonds | 440 | \$ 15,600 | \$ 5,000 | \$ 25,500 | \$ 4,200 | \$ 1,400 | \$ 8,000 | \$ 100 | \$ 59,800 | |
| Electrical | 450 | \$ 100,000 | \$ 100,000 | \$ 78,000 | \$ 20,000 | \$ - | \$ 1,000 | \$ 850 | \$ 299,850 | |
| Contracted Maintenance Services | 460 | \$ 2,000 | \$ 1,000 | \$ 20,000 | \$ 1,000 | \$ - | \$ 6,000 | \$ - | \$ 30,000 | |
| Office Supplies | 470 | \$ 100 | \$ - | \$ 300 | \$ - | \$ - | \$ - | \$ 6,000 | \$ 6,400 | |
| TOTAL MATERIALS AND SERVICES | | \$ 170,550 | \$ 108,600 | \$ 293,250 | \$ 27,100 | \$ 4,100 | \$ 21,600 | \$ 17,200 | \$ 642,400 | |
| TOTAL O&M | | \$ 373,584 | \$ 131,292 | \$ 509,784 | \$ 40,446 | \$ 15,196 | \$ 47,542 | \$ 38,392 | \$ 1,156,235 | |
| Other Expenditures | | | | | | | | | | |
| Annual Debt Service on Capital Improvement Loans | 500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 13,200 | \$ 13,200 | |
| Transfer to Capital Reserve Fund | 510 | \$ 6,000 | \$ 750 | \$ 6,000 | \$ 375 | \$ 375 | \$ 750 | \$ 750 | \$ 15,000 | |
| Transfer to Equipment Replacement Reserve Fund | 520 | \$ 3,000 | \$ 300 | \$ 4,000 | \$ 500 | \$ 200 | \$ 1,000 | \$ - | \$ 9,000 | |
| TOTAL OTHER EXPENDITURES | | \$ 9,000 | \$ 1,050 | \$ 10,000 | \$ 875 | \$ 575 | \$ 1,750 | \$ 13,950 | \$ 37,200 | |
| Capital Outlay | | | | | | | | | | |
| SCSD Office Building ADA Upgrades | 610 | \$ 10,500 | \$ 500 | \$ 11,000 | \$ 1,250 | \$ 500 | \$ 1,250 | \$ - | \$ 25,000 | |
| SCSD Office Building Renovation | 611 | \$ 3,150 | \$ 150 | \$ 3,300 | \$ 375 | \$ 150 | \$ 375 | \$ - | \$ 7,500 | |
| Ball Park ADA Upgrades | 612 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,000 | \$ - | \$ 8,000 | |
| Winema Theater Roof Replacement | 620 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80,000 | \$ - | \$ 80,000 | |
| Museum ADA Upgrades | 621 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000 | \$ - | \$ 40,000 | |
| WWTP Sedimentation Ponds 1-3 Solids Removal | 660 | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ 30,000 | |
| Log Pond Maintenance | 671 | \$ - | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | |
| TOTAL CAPITAL EXPENDITURES | | \$ 13,650 | \$ 650 | \$ 69,300 | \$ 1,625 | \$ 650 | \$ 129,625 | \$ - | \$ 215,500 | |
| TOTAL EXPENDITURES | | \$ 396,234 | \$ 132,992 | \$ 589,084 | \$ 42,946 | \$ 16,421 | \$ 178,917 | \$ 52,342 | \$ 1,408,935 | |
| Unexpended Fund Balance | | \$ 64,066 | \$ (97,292) | \$ 39,816 | \$ 19,568 | \$ 9,382 | \$ (29,537) | \$ (51,842) | \$ (45,838) | |
| EXPENDITURES + UFB + Prev. Rev. | | \$ 460,300 | \$ 35,700 | \$ 628,900 | \$ 62,514 | \$ 25,803 | \$ 149,380 | \$ 500 | \$ 1,363,097 | |

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

v. 3/18/2019

Reserve Fund Balance

| | | | | | | | | | |
|-------------------------------|-------|------------|--------------|------------|------------|-----------|------------|--------------|------------|
| 17/18 Unexpended Fund Balance | Start | \$ 199,229 | \$ (179,512) | \$ 205,851 | \$ 137,312 | \$ 37,429 | \$ 357,175 | \$ (196,645) | \$ 560,837 |
| green = from reserve | End | \$ 222,164 | \$ (58,126) | \$ 395,353 | \$ 108,301 | \$ 28,834 | \$ 323,077 | \$ (166,745) | \$ 852,858 |