

**Scotia Community Services District
Fiscal Year 2019-2020 Operating Budget**

Revenues

Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Contributions/Donations	40200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	40210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Property Tax ¹	40220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Fund Contribution	40230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment/Furniture Capital Contribution	40240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCSD Facilities Purchase/Loan	40250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heisler/Museum	40255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Use Income	40260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
Late Fees/New Account Fees	40265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
User Fees	40270	\$ 400,000	\$ 50,750	\$ 645,000	\$ -	\$ -	\$ -	\$ -	\$ 1,095,750
Benefit Assessments	40280	\$ -	\$ -	\$ -	\$ 62,500	\$ 25,750	\$ 149,000	\$ -	\$ 237,250
Miscellaneous	40290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400
TOTAL REVENUES		\$ 400,100	\$ 50,750	\$ 645,100	\$ 62,600	\$ 25,850	\$ 149,500	\$ 500	\$ 1,334,400

Expenditures

		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Personnel Services									
Attorney	60300	\$ 8,820	\$ 420	\$ 9,240	\$ 1,050	\$ 420	\$ 1,050	\$ -	\$ 21,000
Auditor (Annual Audit)	60310	\$ 9,240	\$ 440	\$ 9,680	\$ 1,100	\$ 440	\$ 1,100	\$ -	\$ 22,000
Board Stipend	60320	\$ 2,520	\$ 120	\$ 2,640	\$ 300	\$ 120	\$ 300	\$ -	\$ 6,000
Bookkeeping/CPA	60330	\$ 5,040	\$ 240	\$ 5,280	\$ 600	\$ 240	\$ 600	\$ -	\$ 12,000
IT Services	60335	\$ 5,880	\$ 280	\$ 6,160	\$ 700	\$ 280	\$ 700	\$ -	\$ 14,000
Engineering	60340	\$ 18,000	\$ 2,000	\$ 30,000	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ 55,000
Contract Admin/Operations/Maintenance Staff	60350	\$ 108,800	\$ 13,600	\$ 108,800	\$ 6,800	\$ 6,800	\$ 13,600	\$ 13,600	\$ 272,000
SCSD Permanent Benefitted Staff	60360	\$ 77,600	\$ 9,700	\$ 77,600	\$ 4,850	\$ 4,850	\$ 9,700	\$ 9,700	\$ 194,000
TOTAL PERSONNEL SERVICES		\$ 235,900	\$ 26,800	\$ 249,400	\$ 15,400	\$ 13,150	\$ 30,050	\$ 25,300	\$ 596,000

Materials and Services										
Permits, Licenses, Dues, Publications	50400	\$ 2,000	\$ 1,500	\$ 2,500	\$ 200	\$ 200	\$ 600	\$ 3,000	\$ 10,000	
Travel, Training, Meetings	50401	\$ 1,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 2,000	\$ 4,500	
Regulatory Penalties	50402	\$ 5,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
LAFCo Apportionment	50403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
Supplies	50410	\$ 7,200	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 15,700	
Treatment Chemicals	50411	\$ 45,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Lab Testing & Monitoring	50412	\$ 2,400	\$ 100	\$ 14,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 18,500	
Utilities/Communications	50420	\$ 2,200	\$ 500	\$ 4,100	\$ -	\$ -	\$ 1,000	\$ 2,600	\$ 10,400	
Maintenance & Repairs	50430	\$ 7,500	\$ 500	\$ 73,500	\$ 500	\$ 500	\$ 3,000	\$ 300	\$ 85,800	
Vehicle Maintenance	50431	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
Insurance, Bonds	50440	\$ 15,600	\$ 5,000	\$ 25,500	\$ 4,200	\$ 1,400	\$ 8,000	\$ 100	\$ 70,000	
Electrical	50450	\$ 100,000	\$ 100,000	\$ 78,000	\$ 20,000	\$ -	\$ 1,000	\$ 850	\$ 299,850	
Contracted Maintenance Services	50460	\$ 2,000	\$ 1,000	\$ 20,000	\$ 1,000	\$ -	\$ 6,000	\$ -	\$ 30,000	
Office Supplies	50470	\$ 100	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,400	
Bank Fees	50480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	
TOTAL MATERIALS AND SERVICES		\$ 192,750	\$ 110,600	\$ 273,650	\$ 25,900	\$ 2,100	\$ 21,600	\$ 14,950	\$ 651,650	
TOTAL O&M		\$ 428,650	\$ 137,400	\$ 523,050	\$ 41,300	\$ 15,250	\$ 51,650	\$ 40,250	\$ 1,247,650	
Other Expenditures										
Annual Debt Service on Property Loans	90500/25020	\$ 5,544	\$ 264	\$ 5,808	\$ 660	\$ 264	\$ 660	\$ -	\$ 13,200	
TOTAL OTHER EXPENDITURES		\$ 5,544	\$ 264	\$ 5,808	\$ 660	\$ 264	\$ 660	\$ -	\$ 13,200	
Capital Outlay										
Ball Park ADA Upgrades	80612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	
New Vehicle (Truck)	80613	\$ 16,000	\$ 2,000	\$ 16,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 40,000	
Winema Theater Roof Replacement	80620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ 175,000	
Museum ADA Upgrades	80621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	
WWTP Sedimentation Ponds 1-3 Solids Removal	80660	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Primary Clarifier Repair	80661	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Log Pond Maintenance	80671	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
TOTAL CAPITAL EXPENDITURES		\$ 16,000	\$ 2,000	\$ 271,000	\$ 1,000	\$ 1,000	\$ 225,000	\$ 2,000	\$ 518,000	
TOTAL EXPENDITURES		\$ 450,194	\$ 139,664	\$ 799,858	\$ 42,960	\$ 16,514	\$ 277,310	\$ 42,250	\$ 1,778,850	
Unexpended Fund Balance		\$ (50,094)	\$ (88,914)	\$ (154,758)	\$ 19,640	\$ 9,336	\$ (127,810)	\$ (41,750)	\$ (444,450)	
EXPENDITURES + UFB + Prev. Rev.		\$ 400,100	\$ 50,750	\$ 645,100	\$ 62,600	\$ 25,850	\$ 149,500	\$ 500	\$ 1,334,400	
Recommended Operating Contingency operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs										

v. 6/14/2019

Reserve Fund Balance

2018/19 Unexpended Fund Balance Start

End