

**Scotia Community Services District**  
**Fiscal Year 2020-2021 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
Grants	40221	\$ 30,000	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Insurance Claim Funds	40222	\$ -	\$ -	\$ 167,500	\$ -	\$ -	\$ -	\$ -	\$ 167,500
BT Loan Funds	40223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 802,200	\$ 136,100	\$ 938,300
Park Rental	40250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Use Income	40260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
Late Fees/New Account Fees	40265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
User Fees	40270	\$ 446,000	\$ 40,600	\$ 720,000	\$ -	\$ -	\$ -	\$ -	\$ 1,206,600
SCSD User Fees Adjustment	40271	\$ (2,600)	\$ -	\$ (2,100)	\$ -	\$ -	\$ -	\$ -	\$ (4,700)
Benefit Assessments	40280	\$ -	\$ -	\$ -	\$ 72,000	\$ 26,100	\$ 161,000	\$ -	\$ 259,100
SCSD Benefit Assessments Adjustment	40281	\$ -	\$ -	\$ -	\$ (8,000)	\$ (550)	\$ (7,900)	\$ -	\$ (16,450)
System Test Service	40285	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Miscellaneous	40290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400
<b>TOTAL REVENUES</b>		<b>\$ 476,000</b>	<b>\$ 40,600</b>	<b>\$ 893,000</b>	<b>\$ 64,100</b>	<b>\$ 25,650</b>	<b>\$ 955,800</b>	<b>\$ 136,600</b>	<b>\$ 2,591,750</b>

**Expenditures**

		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
<b>Personnel Services</b>									
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	\$ 2,520	\$ 120	\$ 2,640	\$ 300	\$ 120	\$ 300	\$ -	\$ 6,000
IT Services	60335	\$ 1,680	\$ 80	\$ 1,760	\$ 200	\$ 80	\$ 200	\$ -	\$ 4,000
Engineering	60340	\$ 30,400	\$ 3,800	\$ 110,000	\$ -	\$ -	\$ 5,700	\$ 5,000	\$ 154,900
Contract Admin/Operations/Maintenance Staff	60350	\$ 104,000	\$ 13,000	\$ 104,000	\$ 6,500	\$ 6,500	\$ 13,000	\$ 13,000	\$ 260,000
SCSD Permanent Benefitted Staff	60360	\$ 92,000	\$ 11,500	\$ 92,000	\$ 5,750	\$ 5,750	\$ 11,500	\$ 11,500	\$ 230,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 251,180</b>	<b>\$ 29,480</b>	<b>\$ 331,960</b>	<b>\$ 15,200</b>	<b>\$ 13,430</b>	<b>\$ 33,150</b>	<b>\$ 29,500</b>	<b>\$ 703,900</b>
<b>Materials and Services</b>									
Permits, Licenses, Dues, Publications	50400	\$ 2,000	\$ 1,500	\$ 2,500	\$ 200	\$ 200	\$ 600	\$ 3,000	\$ 10,000
Travel, Training, Meetings	50401	\$ 2,000	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ 2,500	\$ 6,400
Regulatory Penalties	50402	\$ 5,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
LAFCo Apportionment	50403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Supplies	50410	\$ 6,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Treatment Chemicals	50411	\$ 30,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Lab Testing & Monitoring	50412	\$ 2,000	\$ 300	\$ 45,000	\$ -	\$ -	\$ 3,500	\$ -	\$ 50,800
Utilities/Communications	50420	\$ 5,000	\$ 1,000	\$ 5,000	\$ -	\$ -	\$ 1,000	\$ 5,000	\$ 17,000
Maintenance & Repairs	50430	\$ 7,500	\$ 500	\$ 40,000	\$ 500	\$ 500	\$ 3,000	\$ 300	\$ 52,300
Log Pond Maintenance	50431	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
WWTP Sedimentation Ponds 1-3 Solids Removal	50432	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Vehicle Maintenance	50433	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Insurance, Bonds	50440	\$ 21,500	\$ 7,100	\$ 34,500	\$ 6,500	\$ 2,100	\$ 12,000	\$ 300	\$ 84,000
Electrical	50450	\$ 100,000	\$ 100,000	\$ 60,000	\$ 15,000	\$ -	\$ 1,000	\$ 1,000	\$ 277,000
Contracted Maintenance Services	50460	\$ 4,500	\$ 1,000	\$ 20,000	\$ 1,000	\$ -	\$ 6,000	\$ -	\$ 32,500
Office Supplies	50470	\$ 100	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 5,600	\$ 6,100
Bank Fees	50480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 188,350</b>	<b>\$ 113,400</b>	<b>\$ 289,050</b>	<b>\$ 23,200</b>	<b>\$ 2,800</b>	<b>\$ 27,100</b>	<b>\$ 17,800</b>	<b>\$ 661,700</b>
<b>TOTAL O&amp;M</b>		<b>\$ 439,530</b>	<b>\$ 142,880</b>	<b>\$ 621,010</b>	<b>\$ 38,400</b>	<b>\$ 16,230</b>	<b>\$ 60,250</b>	<b>\$ 47,300</b>	<b>\$ 1,365,600</b>
<b>Other Expenditures</b>									
BT Loan Principle Payment	25030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,979	\$ 7,502	\$ 51,740
Annual Debt Service on Property Loans	90500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BT Loan Interest Payment	90540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,504	\$ 5,004	\$ 34,508
Transfer to Capital Reserve Fund	90510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement Reserve Fund	90520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,483</b>	<b>\$ 12,506</b>	<b>\$ 86,248</b>
<b>Capital Outlay</b>									
M-003 Log Pond Clarifier Flow Meter	80600	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
River Pump Emergency Back Up Generator	80601	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Parks/Rec Upgrades	80605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Ball Park ADA Upgrades/Bathrooms	80609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
SCSD Office Building ADA Upgrades	80610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCSD Office Building Renovation	80611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ball Park ADA Upgrades/Bleachers	80612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
Museum ADA Upgrades	80621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000
Carpenter Shop Roof Replacement	80622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
Water Tank Inspection/Maintenance/Repair	80623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winema Theater ADA Bathrooms	80624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
Winema Theater Foundation Repairs	80625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
WTP Sodium Hypochlorite System	80650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Clarifier Repair	80661	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Utility Line Locator	80680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Sodium Hypochlorite System	80670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 16,000</b>	<b>\$ 152,000</b>	<b>\$ 246,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,047,000</b>	<b>\$ 2,000</b>	<b>\$ 1,465,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 455,530</b>	<b>\$ 294,880</b>	<b>\$ 867,010</b>	<b>\$ 39,400</b>	<b>\$ 17,230</b>	<b>\$ 1,180,733</b>	<b>\$ 61,806</b>	<b>\$ 2,916,848</b>
<b>Unexpended Fund Balance</b>		<b>\$ 20,470</b>	<b>\$ (254,280)</b>	<b>\$ 25,990</b>	<b>\$ 24,700</b>	<b>\$ 8,420</b>	<b>\$ (224,933)</b>	<b>\$ 74,794</b>	<b>\$ (325,098)</b>

EXPENDITURES + UFB + Prev. Rev.

\$ 476,000 \$ 40,600 \$ 893,000 \$ 64,100 \$ 25,650 \$ 955,800 \$ 136,600 \$ 2,591,750

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