



Notice is hereby given that a  
**SPECIAL MEETING**  
Of the Board of Directors will be held at:  
400 Church Street, Scotia, CA 95565

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***Thursday, June 8th, 2023, at 5:30 P.M.***  
***In Person & Via Zoom***

### **AGENDA**

**CALL TO ORDER/ ROLL CALL/ PLEDGE OF ALLEGIANCE** The Presiding Officer will call the meeting to order, and the Board Clerk will call the roll of members to determine the presence of a quorum. **PLEASE REMEMBER TO SILENCE ALL CELL PHONES**

This meeting may be accessed by using the following call-in number: 1 669 900 6833. When prompted enter the meeting i.d.857-1166-6085 and the following password 575585

Or via Zoom Video Conferencing via URL:

<https://us02web.zoom.us/j/85711666085?pwd=c3BOT05wQjZ4NlAzM2tMVndDcnlwUT09>

Please submit public comments in writing 24 hours ahead of the meeting, if possible. If anyone wishes to teleconference the meeting and has ADA access needs, please call the SCSD Administrative Office not less than 24 hours in advance of the meeting time to make accommodation.

All publicly posted documents on the district website are also available for inspection at the District office during regular business hours: 400 Church Street, Scotia CA 95565, Monday-Thursday 9:00am – 4:00pm.

- A. SETTING OF THE AGENDA** The Board may adopt/revise the order of the agenda as presented.
- B. PUBLIC COMMENT & WRITTEN COMMUNICATION** At every *special meeting*, the legislative body shall provide the public with an opportunity to address the body on any item described in the notice before or during consideration of that item. Comments are not generally taken on non-action items such as reports or information. **COMMENTS SHOULD BE LIMITED TO THREE MINUTES**
- C. – ADJOURN TO CLOSED SESSION: GC §54957 Public Employment** - Personnel discussion and direction to staff.
1. Call to Order
  2. Roll Call
  3. Government Code **GC §54957 Public Employment** –Personnel discussion and direction to staff re General Manager Recruitment
  4. Closed Session Discussion
- D. ADJOURN TO OPEN SESSION – a. Report out of closed session.**
- E. BUSINESS**
1. **New Business –**
- Pg 3-11      **a. Adopt Resolution 2023-6: A Resolution of the Scotia Community Services District Adopting a Consumer Price Index Rate Increase for FY 2023-2024**

**F. REPORTS- None**

**G. BOARD TRAINING -None**

*AGENDA FOR A MEETING OF THE SCSD BOARD OF DIRECTORS*

*June 8<sup>th</sup>, 2023*

*POSTED on June 1st, 2023, at 4:00 PM*

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## H. ADJOURNEMENT

Next Regular Meeting of the SCSD will be June 15th, 2023, at 5:30 PM. A Special meeting may be held prior to that.

Notice regarding the Americans with Disabilities Act: The District adheres to the [Americans with Disabilities Act](#). Persons requiring special accommodations or more information about accessibility should contact the District Office. Notice regarding Rights of Appeal: Persons who are dissatisfied with the decisions of the SCSD Board of Directors have the right to have the decision reviewed by a State Court. The District has adopted [Section 1094.6](#) of the [Code of Civil Procedure](#) which generally limits the time within which the decision may be judicially challenged to 90 days. All publicly posted documents on the District website are also available for inspection at the District office during regular business hours: 400 Church Street, Scotia CA 95565, Monday-Thursday 9:00am – 4:00pm.

# **Scotia Community Services District**

## **Staff Report**

DATE: June 8, 2023  
TO: Scotia Community Services District Board of Directors  
FROM: Leslie Marshall, General Manager  
SUBJECT: Resolution 2023-6: A Resolution of the Scotia Community Services District Adopting a Consumer Price Index Rate Increase in Fees of 6.2% and Assessments of 3% for FY 2023/2024

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### **RECOMMENDATION:**

The Administrative staff recommends that the Board approve and Adopt Resolution 2023- 6: A Resolution of The Scotia Community Services District Board of Directors Adopting a Consumer Price Index Rate Increase in of 6.2% and Assessments of 3% for FY 2023/2024.

### **ACTION:**

Adopt Resolution 2023-6: A Resolution of The Scotia Community Services District Board of Directors Adopting a Consumer Price Index Rate Increase in Fees of 6.2% and Assessments of 3% for FY 2022/2023.

### **DISCUSSION:**

Through the Proposition 218 rate setting process in 2016, the Board adopted a five-year rate schedule that included annual increases to the rates by 1.5% on July 1st of each year through July 1, 2021.

The District's rates were established with an annual 1.5% escalation factor to account for cost-of-living increases for the initial five-year period, ending June 2021. The rates may also be increased based on the consumer price index (CPI), if approved by the SCSD. Any new or increased water rates above the allowed CPI increase (not to exceed 3% per year for benefit assessments) would require another Proposition 218 proceeding and record property owner approval.

The table below from the Bureau of Labor statistics reflects the CPI increases over the last year 2022:

**Table A. West region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted**

Month	2019		2020		2021		2022		2023	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	0.2	2.7	0.3	2.9	0.2	1.4	0.9	7.7	0.9	6.3
February	0.2	2.4	0.4	3.1	0.5	1.6	0.8	8.1	0.5	6.0
March	0.4	2.4	-0.2	2.5	0.7	2.4	1.3	8.7	0.5	5.1
April	0.8	2.9	-0.4	1.3	1.0	3.9	0.7	8.3		
May	0.5	2.9	0.1	0.8	0.8	4.7	0.8	8.3		
June	0.0	2.7	0.4	1.2	0.9	5.1	1.2	8.8		
July	0.0	2.7	0.5	1.7	0.6	5.2	0.1	8.3		
August	0.1	2.6	0.3	1.9	0.2	5.0	0.0	8.1		
September	0.3	2.6	0.0	1.6	0.2	5.3	0.3	8.3		
October	0.5	2.8	0.2	1.2	0.8	6.0	0.7	8.1		
November	-0.1	2.8	0.0	1.4	0.5	6.5	-0.4	7.1		
December	-0.2	2.8	-0.1	1.5	0.4	7.1	-0.4	6.2		

The Board may consider adopting an increase of all rates (fees and assessments) going forward to account for inflation (measured by consumer price index (CPI)), not to exceed 3% in any given year for benefits assessments. The 2022 annual Consumer Price Index for the West Region rose 6.2%. The Board may adopt this increase by Resolution to be reflected in the final budget. The rates with the CPI increase are as follows (for residential rates, see master fee schedule for additional rates):

<b>CPI Increase Monthly Rates FY 23/24</b>	Base	Flow (per 100 cf)	BOD (per lb)	TSS (per lb)
Water (5/8" meter rate only)	\$77.08	\$3.25		
Wastewater (1 EDU)	\$92.21	\$5.06	\$0.4442	\$0.6633
Raw Water		\$0.28		

<b>CPI Increase Annual Benefit Assessments FY 22/23</b>	(1 EBU)
Storm Drainage	\$25.51
Parks and Recreation	\$228.44
Streets and Street Lighting	\$60.57

The full proposed rate schedule (all meter sizes) with the CPI increase is attached for reference, along with the two proposed Draft Budgets that were publicly noticed for adoption on June 1<sup>st</sup>, 2023 to meet the two week public notice deadline for the budget adoption public hearing at the June 15<sup>th</sup>, 2023 Regular Board Meeting.

### **FISCAL IMPACT:**

The CPI increase will be reflected in the draft FY 2023/2024 budget.

***The estimated increase for 250 cf/month users is a \$12.28/month increase for water and wastewater:***

Water: \$4.50 base rate increase, \$0.19/100 cubic feet flow increase

Wastewater: \$5.58 base rate increase, \$0.30/100 cubic feet flow increase, \$0.0259/lb increase  
BOD, \$0.0387/lb increase TSS  
Annual Storm Drainage: \$0.74 increase  
Annual Parks & Recreation: \$6.65 increase  
Annual Streets and Lighting: \$1.76 increase

**ATTACHMENTS:**

- Resolution 2023-6: A Resolution of the Scotia Community Services District Adopting a Consumer Price Index Rate Increase in Fees of 6.2% and Assessments of 3% for FY 2023/2024
- SCSD Rate Schedule 2019-2024
- Draft Budget 2023/2024 with CPI Increase
- Draft Budget 2023/2024 without CPI Increase

**RESOLUTION NO. 2023-6**  
**A RESOLUTION OF THE SCOTIA COMMUNITY SERVICES DISTRICT BOARD OF**  
**DIRECTORS ADOPTING THE CONSUMER PRICE INDEX RATE INCREASE IN**  
**FEES OF 6.2% AND ASSESSMENTS OF 3% FOR FY 2023/2024**

**WHEREAS**, the Board of Directors, of the Scotia Community Services District, a political subdivision of and special district in the State of California, sees the need to implement a Consumer Price Index rate increase in fees of 6.2% and assessments of 3% (capped) for FY 2023/2024; and

**WHEREAS**, the rates for the Scotia Community Services District were established through a 218 process in 2016 which set a five-year rate schedule that included annual increases to the rates by 1.5% on July 1st of each year through July 1, 2021; and

**WHEREAS**, the Board of Directors can adopt an increase in fees & assessments to account for inflation as measured by the Consumer Price Index, not to increase above 3% in any given year for benefits assessments; and

**WHEREAS**, the 2022 annual Consumer Price Index for the West Region rose 6.2% for Pacific Cities And U. S. City Average; and

**WHEREAS**, the Board of Directors analyzed a budget without the CPI increase with a deficit of -\$317,981 and with the CPI increase the deficit decreased down to -\$242,498.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors, Scotia Community Services District does hereby adopt the Consumer Price Index rate increase of 6.2% for fees and 3% for assessments for FY 2023-2024.

1. This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** on the 8<sup>th</sup> day of June 2023, by the following vote of the governing body:

APPROVED:

ATTEST:

\_\_\_\_\_  
Paul Newmaker, Board President, Scotia CSD

\_\_\_\_\_  
Board Clerk, Scotia CSD

# CLERK'S CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of Resolution No. 2023-6, passed and adopted at a regular meeting of the Board of Directors of the Scotia Community Service District, County of Humboldt, State of California, held on the 8th day of June 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

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Board Clerk, Scotia CSD

**Water User Fees**

<b>Water Rates (over 5-year Period)</b>					
	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
<b>Monthly Base Rate per Meter Size</b>					
$\frac{5}{8}$ "	\$65.79	\$66.77	\$67.77	\$72.58	\$77.08
$\frac{3}{4}$ "	\$98.69	\$100.17	\$101.67	\$108.89	\$115.64
<b>1"</b>	\$164.46	\$166.93	\$169.42	\$181.45	\$192.70
<b>1 ½"</b>	\$328.93	\$333.86	\$338.87	\$362.93	\$385.43
<b>2"</b>	\$526.28	\$534.17	\$542.18	\$580.67	\$616.67
<b>3"</b>	\$986.78	\$1,001.58	\$1,016.60	\$1,088.78	\$1,156.28
<b>4"</b>	\$1,644.62	\$1,669.29	\$1,694.33	\$1,814.63	\$1,927.14
<b>6"</b>	\$3,289.25	\$3,338.59	\$3,388.67	\$3,629.27	\$3,854.28
<b>8"</b>	\$5,262.81	\$5,341.75	\$5,421.88	\$5,806.83	\$6,166.85
<b>Monthly Commodity Rate</b>					
<i>Treated Water</i> (per 100 cf water used)	\$2.78	\$2.82	\$2.86	\$3.06	\$3.25
<i>Raw Water</i> (per 100 cf water used)	\$0.24	\$0.24	0.24	0.26	\$0.28

**Wastewater User Fees**

<b>Wastewater Rates (over 5-year Period)</b>					
	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
<b>Base Rate (per EDU)</b>	\$78.69	\$79.87	\$81.07	\$86.83	\$92.21
<b>Monthly Flow Rate</b>					
<b>Flow Rate (per 100 cf used)</b>	\$4.30	\$4.37	\$4.44	\$4.76	\$5.06
<b>Monthly Strength Rate</b>					
<b>BOD (per lb.)</b>	\$0.3792	\$0.3849	\$0.3906	\$0.4183	\$0.4442
<b>TSS (per lb.)</b>	\$0.5661	\$0.5746	\$0.5832	\$0.6246	\$0.6633



**Benefit Assessments Billed Yearly in August**

<b>Annual Benefit Assessments (over 5-Year Period)</b>					
	<b>FY 19/20</b>	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>
<b>Storm Drainage</b>	\$23.34	\$23.69	\$24.05	\$24.77	\$25.51
<b>Parks and Recreation</b>	\$209.01	\$212.15	\$215.33	\$221.79	\$228.44
<b>Streets and Street Lighting</b>	\$55.43	\$56.26	\$57.10	\$58.81	\$60.57

Each residence has been attributed 1 Equivalent Benefit Unit (EBU), so each rate expressed is what each residence will pay for benefit assessments. (Commercial, Industrial, and limited residential customers have EBU multipliers on their properties, found in each Engineer Assessment Report)

*(See below for example Benefit Assessment Equations)*

**Storm Drainage Assessment**

\$24.77 (22/23) per EBU per year x Apportioned EBU's = Total Annual Cost

**Parks and Recreation Assessment**

\$221.79 (22/23) per EBU per year x Apportioned EBU's = Total Annual Cost

**Streets and Street Lighting Assessment**

\$58.81 (22/23) per EBU per year x Apportioned EBU's = Total Annual Cost

Scotia Community Services District										
Fiscal Year 2023-2024 DRAFT with CPI Increase Budget										
Revenues										
Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services	
Interest Earnings	40210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	
Credit Card Rebate	40211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	
Grants	40221	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	
Insurance Claim Funds	40222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BT Loan Funds	40223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Rental	40250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	
Special Use Income	40260	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
Late Fees/New Account Fees	40265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
User Fees	40270	\$ 488,520	\$ 41,418	\$ 749,241	\$ -	\$ -	\$ -	\$ -	\$ 1,279,179	
SCSD User Fees Adjustment	40271	\$ (23,000)	\$ -	\$ (3,350)	\$ -	\$ -	\$ -	\$ -	\$ (26,350)	
Benefit Assessments	40280	\$ -	\$ -	\$ -	\$ 75,225	\$ 28,084	\$ 165,495	\$ -	\$ 268,804	
SCSD Benefit Assessments Adjustment	40281	\$ -	\$ -	\$ -	\$ (8,000)	\$ (350)	\$ (7,000)	\$ -	\$ (15,350)	
System Testing Service	40285	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	
Miscellaneous	40290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400	
TOTAL REVENUES		\$ 966,870	\$ 41,418	\$ 1,247,991	\$ 67,325	\$ 27,834	\$ 159,495	\$ 5,000	\$ 2,514,433	
Expenditures										
		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services	
Personnel Services										
Attorney	60300	\$ 10,500	\$ 500	\$ 11,000	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 25,000	
Auditor (Annual Audit)	60310	\$ 10,500	\$ 500	\$ 11,000	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 25,000	
Board Stipend	60320	\$ 1,890	\$ 90	\$ 1,980	\$ 225	\$ 90	\$ 225	\$ -	\$ 4,500	
Bookkeeping/CPA	60330	\$ 420	\$ 20	\$ 440	\$ 50	\$ 20	\$ 50	\$ -	\$ 1,000	
IT Services	60335	\$ 210	\$ 10	\$ 220	\$ 25	\$ 10	\$ 25	\$ -	\$ 500	
Engineering	60340	\$ 15,000	\$ 1,000	\$ 30,000	\$ -	\$ -	\$ 1,700	\$ 35,000	\$ 82,700	
Contract Admin/Operations/Maintenance Staff	60350	\$ 10,000	\$ 1,250	\$ 10,000	\$ 625	\$ 625	\$ 1,250	\$ 1,250	\$ 25,000	
SCSD Permanent Benefitted Staff	60360	\$ 152,000	\$ 19,000	\$ 152,000	\$ 9,500	\$ 9,500	\$ 19,000	\$ 19,000	\$ 380,000	
TOTAL PERSONNEL SERVICES		\$ 200,520	\$ 22,370	\$ 216,640	\$ 12,925	\$ 11,245	\$ 24,750	\$ 55,250	\$ 543,700	
Materials and Services										
Permits, Licenses, Dues, Publications	50400	\$ 7,000	\$ 1,000	\$ 7,000	\$ 500	\$ 500	\$ 2,000	\$ 4,000	\$ 22,000	
Travel, Training, Meetings	50401	\$ 500	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,500	
Regulatory Penalties	50402	\$ 5,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
LAFCo Apportionment	50403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
Supplies	50410	\$ 3,500	\$ 100	\$ 6,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 11,600	
Treatment Chemicals	50411	\$ 20,000	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 31,000	
Lab Testing & Monitoring	50412	\$ 2,000	\$ 1,000	\$ 30,000	\$ -	\$ -	\$ 500	\$ -	\$ 33,500	
Utilities/Communications	50420	\$ 7,000	\$ 500	\$ 7,000	\$ -	\$ -	\$ 5,000	\$ 12,000	\$ 31,500	
Maintenance & Repairs	50430	\$ 6,000	\$ 500	\$ 20,000	\$ 500	\$ 500	\$ 4,000	\$ 500	\$ 32,000	
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	\$ -	\$ -	\$ 500	\$ 500	\$ 5,000	
Fuel	50434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
Insurance, Bonds	50440	\$ 29,400	\$ 9,800	\$ 34,300	\$ 4,900	\$ 4,900	\$ 14,700	\$ -	\$ 98,000	
Electrical	50450	\$ 80,000	\$ 80,000	\$ 30,000	\$ 10,000	\$ -	\$ 12,000	\$ 2,500	\$ 214,500	
Contracted Maintenance Services	50460	\$ 2,000	\$ 2,000	\$ 10,000	\$ 500	\$ -	\$ 5,000	\$ 4,000	\$ 23,500	
Credit Monitoring Service Fees	50465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	
Office Supplies	50470	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,700	
Software	50471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	
Bank Fees	50480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	
TOTAL MATERIALS AND SERVICES		\$ 165,250	\$ 94,900	\$ 218,150	\$ 16,400	\$ 5,900	\$ 44,700	\$ 42,550	\$ 587,850	
TOTAL O&M		\$ 365,770	\$ 117,270	\$ 434,790	\$ 29,325	\$ 17,145	\$ 69,450	\$ 97,800	\$ 1,131,550	
Other Expenditures										
BT Loan Principle Payment	25030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,400	\$ 11,600	\$ 58,000	
BT Loan Interest Payment	90540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,305	\$ 6,076	\$ 30,381	
TOTAL OTHER EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,705	\$ 17,676	\$ 88,381	
Capital Outlay										
M-003 Log Pond Clarifier Flow Meter	80600	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
River Pump Emergency Back Up Generator	80601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Museum Plaza Upgrade	80602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
Log Pond Seepage Repair	80604	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Parks/Rec Upgrades	80605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
Baseball ADA Upgrades/Bathrooms	80609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	
New Vehicle (Truck)	80613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Museum ADA Upgrades	80621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Winema Theater ADA Bathrooms	80624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	
Water Treatment Plant Replacement	80651	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Wastewater Treatment Plant Replacement	80652	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Composite Samplers	80662	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
TOTAL CAPITAL EXPENDITURES		\$ 500,000	\$ -	\$ 567,000	\$ -	\$ -	\$ 470,000	\$ -	\$ 1,537,000	
TOTAL EXPENDITURES		\$ 865,770	\$ 117,270	\$ 1,001,790	\$ 29,325	\$ 17,145	\$ 610,155	\$ 115,476	\$ 2,756,931	
Unexpended Fund Balance (Net)		\$ 101,100	\$ (75,852)	\$ 246,201	\$ 38,000	\$ 10,689	\$ (450,660)	\$ (110,476)	\$ (242,498)	
EXPENDITURES + UFB = Revenues		\$ 966,870	\$ 41,418	\$ 1,247,991	\$ 67,325	\$ 27,834	\$ 159,495	\$ 5,000	\$ 2,514,433	

v. 5/7/2023

Scotia Community Services District										
Fiscal Year 2023-2024 DRAFT Budget Without CPI Increase										
Revenues										
Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services	
Interest Earnings	40210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	
Credit Card Rebate	40211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	
Grants	40221	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	
Insurance Claim Funds	40222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BT Loan Funds	40223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Rental	40250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	
Special Use Income	40260	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
Late Fees/New Account Fees	40265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
User Fees	40270	\$ 460,000	\$ 39,000	\$ 705,500	\$ -	\$ -	\$ -	\$ -	\$ 1,204,500	
SCSD User Fees Adjustment	40271	\$ (23,000)	\$ -	\$ (3,350)	\$ -	\$ -	\$ -	\$ -	\$ (26,350)	
Benefit Assessments	40280	\$ -	\$ -	\$ -	\$ 75,000	\$ 28,000	\$ 165,000	\$ -	\$ 268,000	
SCSD Benefit Assessments Adjustment	40281	\$ -	\$ -	\$ -	\$ (8,000)	\$ (350)	\$ (7,000)	\$ -	\$ (15,350)	
System Testing Service	40285	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250	
Miscellaneous	40290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400	
TOTAL REVENUES		\$ 938,350	\$ 39,000	\$ 1,204,250	\$ 67,100	\$ 27,750	\$ 159,000	\$ 5,000	\$ 2,438,950	
Expenditures										
		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services	
Personnel Services										
Attorney	60300	\$ 10,500	\$ 500	\$ 11,000	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 25,000	
Auditor (Annual Audit)	60310	\$ 10,500	\$ 500	\$ 11,000	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 25,000	
Board Stipend	60320	\$ 1,890	\$ 90	\$ 1,980	\$ 225	\$ 90	\$ 225	\$ -	\$ 4,500	
Bookkeeping/CPA	60330	\$ 420	\$ 20	\$ 440	\$ 50	\$ 20	\$ 50	\$ -	\$ 1,000	
IT Services	60335	\$ 210	\$ 10	\$ 220	\$ 25	\$ 10	\$ 25	\$ -	\$ 500	
Engineering	60340	\$ 15,000	\$ 1,000	\$ 30,000	\$ -	\$ -	\$ 1,700	\$ 35,000	\$ 82,700	
Contract Admin/Operations/Maintenance Staff	60350	\$ 10,000	\$ 1,250	\$ 10,000	\$ 625	\$ 625	\$ 1,250	\$ 1,250	\$ 25,000	
SCSD Permanent Benefitted Staff	60360	\$ 152,000	\$ 19,000	\$ 152,000	\$ 9,500	\$ 9,500	\$ 19,000	\$ 19,000	\$ 380,000	
TOTAL PERSONNEL SERVICES		\$ 200,520	\$ 22,370	\$ 216,640	\$ 12,925	\$ 11,245	\$ 24,750	\$ 55,250	\$ 543,700	
Materials and Services										
Permits, Licenses, Dues, Publications	50400	\$ 7,000	\$ 1,000	\$ 7,000	\$ 500	\$ 500	\$ 2,000	\$ 4,000	\$ 22,000	
Travel, Training, Meetings	50401	\$ 500	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,500	
Regulatory Penalties	50402	\$ 5,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
LAFCo Apportionment	50403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
Supplies	50410	\$ 3,500	\$ 100	\$ 6,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 11,600	
Treatment Chemicals	50411	\$ 20,000	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 31,000	
Lab Testing & Monitoring	50412	\$ 2,000	\$ 1,000	\$ 30,000	\$ -	\$ -	\$ 500	\$ -	\$ 33,500	
Utilities/Communications	50420	\$ 7,000	\$ 500	\$ 7,000	\$ -	\$ -	\$ 5,000	\$ 12,000	\$ 31,500	
Maintenance & Repairs	50430	\$ 6,000	\$ 500	\$ 20,000	\$ 500	\$ 500	\$ 4,000	\$ 500	\$ 32,000	
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	\$ -	\$ -	\$ 500	\$ 500	\$ 5,000	
Fuel	50434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
Insurance, Bonds	50440	\$ 29,400	\$ 9,800	\$ 34,300	\$ 4,900	\$ 4,900	\$ 14,700	\$ -	\$ 98,000	
Electrical	50450	\$ 80,000	\$ 80,000	\$ 30,000	\$ 10,000	\$ -	\$ 12,000	\$ 2,500	\$ 214,500	
Contracted Maintenance Services	50460	\$ 2,000	\$ 2,000	\$ 10,000	\$ 500	\$ -	\$ 5,000	\$ 4,000	\$ 23,500	
Credit Monitoring Service Fees	50465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	
Office Supplies	50470	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,700	
Software	50471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	
Bank Fees	50480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	
TOTAL MATERIALS AND SERVICES		\$ 165,250	\$ 94,900	\$ 218,150	\$ 16,400	\$ 5,900	\$ 44,700	\$ 42,550	\$ 587,850	
TOTAL O&M		\$ 365,770	\$ 117,270	\$ 434,790	\$ 29,325	\$ 17,145	\$ 69,450	\$ 97,800	\$ 1,131,550	
Other Expenditures										
BT Loan Principle Payment	25030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,400	\$ 11,600	\$ 58,000	
BT Loan Interest Payment	90540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,305	\$ 6,076	\$ 30,381	
TOTAL OTHER EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,705	\$ 17,676	\$ 88,381	
Capital Outlay										
M-003 Log Pond Clarifier Flow Meter	80600	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
River Pump Emergency Back Up Generator	80601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Museum Plaza Upgrade	80602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
Log Pond Seepage Repair	80604	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Parks/Rec Upgrades	80605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
Baseball ADA Upgrades/Bathrooms	80609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	
New Vehicle (Truck)	80613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Museum ADA Upgrades	80621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Winema Theater ADA Bathrooms	80624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	
Water Treatment Plant Replacement	80651	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Wastewater Treatment Plant Replacement	80652	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Composite Samplers	80662	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
TOTAL CAPITAL EXPENDITURES		\$ 500,000	\$ -	\$ 567,000	\$ -	\$ -	\$ 470,000	\$ -	\$ 1,537,000	
TOTAL EXPENDITURES		\$ 865,770	\$ 117,270	\$ 1,001,790	\$ 29,325	\$ 17,145	\$ 610,155	\$ 115,476	\$ 2,756,931	
Unexpended Fund Balance (Net)		\$ 72,580	\$ (78,270)	\$ 202,460	\$ 37,775	\$ 10,605	\$ (451,155)	\$ (110,476)	\$ (317,981)	
EXPENDITURES + UFB = Revenues		\$ 938,350	\$ 39,000	\$ 1,204,250	\$ 67,100	\$ 27,750	\$ 159,000	\$ 5,000	\$ 2,438,950	

v. 5/7/2023