Scotia Community Services District

Fiscal Year 2025/2026 Final Budget

Revenues

Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Interest Earnings	40210	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
Credit Card Rebate	40211	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,700	$ 1,700
Grants	40221	$ 1,100,000	$ -	$ 1,100,000	$ -	$ -	$ -	$ -	$ 2,200,000
Insurance Claim Funds	40222	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BT Loan Funds	40223	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Rental	40250	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000
Special Use Income	40260	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
Late Fees/New Account Fees	40265	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
User Fees	40270	$ 541,000	$ 39,000	$ 760,000	$ -	$ -	$ -	$ -	$ 1,340,000
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			$ -	$ -	$ 200
TOTAL REVENUES		**$ 1,619,350**	**$ 39,000**	**$ 1,860,750**	**$ 67,000**	**$ 27,650**	**$ 159,000**	**$ 36,700**	**$ 3,809,450**

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	$ 10,000	$ 500	$ 10,000	$ 1,175	$ 500	$ 1,325	$ -	$ 23,500
Board Stipend	60320	$ 1,890	$ 90	$ 1,980	$ 225	$ 90	$ 225	$ -	$ 4,500
Bookkeeping/CPA	60330							$ -	
IT Services	60335	$ 420	$ 20	$ 440	$ 50	$ 20	$ 50	$ -	$ 1,000
Engineering	60340	$ 10,000	$ 1,000	$ 19,500	$ -	$ -	$ 1,500	$ 18,000	$ 50,000
Contract Admin/Operations/Maintenance Staff	60350		$ -		$ -	$ -	$ -	$ -	
SCSD Permanent Benefitted Staff	60360	$ 127,250	$ 20,500	$ 127,250	$ 10,000	$ 10,000	$ 55,000	$ 60,000	$ 410,000
TOTAL PERSONNEL SERVICES		$ 158,380	$ 22,530	$ 168,410	$ 12,500	$ 11,030	$ 59,150	$ 78,000	**$ 510,000**
Materials and Services									
Permits, Licenses, Dues, Publications	50400	5000	$ 1,000	$ 5,000	$ 500	$ 500	$ 2,000	$ 4,000	$ 18,000
Travel, Training, Meetings	50401	$ 500	$ -	$ 1,000	$ -	$ -	$ -	$ 1,000	$ 2,500
Regulatory Penalties	50402	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ 10,000
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	$ 25,000	$ -	$ -	$ 500	$ -	$ 28,500
Utilities/Communications	50420	$ 5,000	$ 500	$ 5,000	$ -	$ -	$ 2,000	$ 10,000	$ 22,500
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	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 2,500
Vehicle Maintenance	50433	$ 2,000	$ -	$ 2,000	$ -	$ -	$ 500	$ 500	$ 5,000
Fuel	50434	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000
Insurance, Bonds	50440	$ 30,000	$ 10,000	$ 35,000	$ 5,000	$ 5,000	$ 15,000	$ -	$ 100,000
Electrical	50450	$ 80,000	$ 80,000	$ 30,000	$ 10,000	$ -	$ 12,000	$ 2,500	$ 214,500
Contracted Maintenance Services	50460	$ 2,000	$ 1,000	$ 5,000	$ 500	$ -	$ 2,000	$ 2,000	$ 12,500
Credit Monitoring Service Fees	50465	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Supplies	50470	$ 100	$ -	$ 100	$ -	$ -	$ -	$ 4,500	$ 4,700
Software	50471	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000	$ 4,000
Bank Fees	50480	$ -	$ -	$ -	$ -		$ -	$ 150	$ 150
TOTAL MATERIALS AND SERVICES		$ 161,850	$ 94,100	$ 167,350	$ 16,500	$ 6,000	$ 39,000	$ 40,150	**$ 524,950**
TOTAL O&M		$ 320,230	$ 116,630	$ 335,760	$ 29,000	$ 17,030	$ 98,150	$ 118,150	**$ 1,034,950**
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	$ -	$ -		$ -	$ -	$ -	$ -	
River Pump Emergency Back Up Generator	80601	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Museum Plaza Upgrade	80602	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Log Pond Seepage Repair	80604	$ -	$ -		$ -	$ -	$ -	$ -	
Parks/Rec Upgrades	80605	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
Baseball ADA Upgrades/Bathrooms	80609								
Office Renovations	80611	$ -	$ -	$ -	$ -	$ -		$ 50,000	$ 50,000
New Vehicle (Truck)	80613	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Terrain Vehicle	80614								
Museum ADA Upgrades	80621	$ -	$ -	$ -	$ -	$ -		$ -	
Winema Theater ADA Bathrooms	80624	$ -	$ -	$ -	$ -	$ -	$ 140,000	$ -	$ 140,000
Water Treatment Plant Replacement	80651	$ 1,100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,100,000
Wastewater Treatment Plant Replacement	80652	$ -	$ -	$ 1,100,000	$ -	$ -	$ -	$ -	$ 1,100,000
Composite Samplers	80662	$ -	$ -		$ -	$ -	$ -	$ -	$ -
TOTAL CAPITAL EXPENDITURES		$ 1,100,000	$ -	$ 1,100,000	$ -	$ -	$ 150,000	$ 50,000	**$ 2,400,000**
TOTAL EXPENDITURES		**$ 1,420,230**	**$ 116,630**	**$ 1,435,760**	**$ 29,000**	**$ 17,030**	**$ 318,855**	**$ 185,826**	**$ 3,523,331**
Unexpended Fund Balance (Net)		$ 199,120	$ (77,630)	$ 424,990	$ 38,000	$ 10,620	$ (159,855)	$ (149,126)	**$ 286,119**
EXPENDITURES + UFB = Revenues		$ 1,619,350	$ 39,000	$ 1,860,750	$ 67,000	$ 27,650	$ 159,000	$ 36,700	**$ 3,809,450**