

**Scotia Community Services District
Final Budget FY 2026/2027**

Revenues

Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Interest Earnings	40210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
Credit Card Rebate	40211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
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	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Late Fees/New Account Fees	40265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
User Fees	40270	\$ 500,000	\$ 39,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,239,000
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	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Miscellaneous	40290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400
SDRMA Scholarship Reimbursement	40291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
TOTAL REVENUES		\$ 1,578,600	\$ 39,000	\$ 1,799,750	\$ 67,100	\$ 27,750	\$ 159,000	\$ 51,500	\$ 3,722,700

Expenditures

		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Personnel Services									
Attorney	60300	\$ 9,000.00	\$ 500	\$ 9,000	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 21,000
Auditor (Annual Audit)	60310	\$ 7,500	\$ 500	\$ 8,500	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 19,500
Board Stipend	60320	\$ 1,890	\$ 90	\$ 1,980	\$ 225	\$ 90	\$ 225	\$ -	\$ 4,500
Bookkeeping/CPA	60330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Services	60335	\$ 125	\$ 20	\$ 125	\$ 20	\$ 10	\$ 100	\$ 100	\$ 500
Engineering	60340	\$ 10,000	\$ 1,000	\$ 14,000	\$ -	\$ -	\$ -	\$ 7,000	\$ 32,000
Contract Admin/Operations/Maintenance Staff	60350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCSD Permanent Benefitted Staff	60360	\$ 162,000	\$ 15,000	\$ 162,000	\$ 9,500	\$ 9,500	\$ 45,500.00	\$ 40,000	\$ 443,500
TOTAL PERSONNEL SERVICES		\$ 190,515	\$ 17,110	\$ 195,605	\$ 11,995	\$ 10,600	\$ 48,075	\$ 47,100	\$ 521,000
Materials and Services									
Permits, Licenses, Dues, Publications	50400	\$ 4,500	\$ 1,000	\$ 4,500	\$ 500	\$ 500	\$ 1,000	\$ 4,000	\$ 16,000
Travel, Training, Meetings	50401	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 500	\$ 2,500
Regulatory Penalties	50402	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
LAFCo Apportionment	50403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Supplies	50410	\$ 3,500	\$ 100	\$ 5,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 10,600
Treatment Chemicals	50411	\$ 19,000	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Lab Testing & Monitoring	50412	\$ 2,000	\$ 1,000	\$ 21,500	\$ -	\$ -	\$ 500	\$ -	\$ 25,000
Utilities/Communications	50420	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 25,000
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	\$ 30,200	\$ 8,600	\$ 34,000	\$ 4,750	\$ 4,750	\$ 12,700	\$ -	\$ 95,000
Electrical	50450	\$ 85,000	\$ 85,000	\$ 30,000	\$ 10,000	\$ -	\$ 12,000	\$ 3,000	\$ 225,000
Contracted Maintenance Services	50460	\$ 2,000	\$ 2,000	\$ 5,000	\$ 500	\$ -	\$ 3,000	\$ 2,500	\$ 15,000
Credit Monitoring Service Fees	50465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	50470	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,200
Software	50471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Bank Fees	50480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150
TOTAL MATERIALS AND SERVICES		\$ 171,050	\$ 98,200	\$ 168,850	\$ 16,250	\$ 5,750	\$ 39,700	\$ 43,150	\$ 542,950
TOTAL O&M		\$ 361,565	\$ 115,310	\$ 364,455	\$ 28,245	\$ 16,350	\$ 87,775	\$ 90,250	\$ 1,063,950
Other Expenditures									
BT Loan Principle Payment	25030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 10,000	\$ 46,000
BT Loan Interest Payment	90540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,924	\$ 6,076	\$ 23,000
TOTAL OTHER EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,924	\$ 16,076	\$ 69,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Baseball ADA Upgrades/Bathrooms	80609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ 140,000	\$ -	\$ 2,340,000
TOTAL EXPENDITURES		\$ 1,461,565	\$ 115,310	\$ 1,464,455	\$ 28,245	\$ 16,350	\$ 280,699	\$ 106,326	\$ 3,472,950
Unexpended Fund Balance (Net)		\$ 117,035	\$ (76,310)	\$ 335,295	\$ 38,855	\$ 11,400	\$ (121,699)	\$ (54,826)	\$ (78,211)
EXPENDITURES + UFB = Revenues		\$ 1,578,600	\$ 39,000	\$ 1,799,750	\$ 67,100	\$ 27,750	\$ 159,000	\$ 51,500	\$ 3,394,739