

Salton Community Services District

REGULAR MEETING *Agenda*

June 17, 2026

Closed Session 1:00 p.m.

Open Session 2:00 p.m.

1209 Van Buren Ave.

Salton City, CA 92275

www.saltoncsd.ca.gov

BOARD OF DIRECTORS:

Michael Friese, President
Oscar Ramirez, Vice President
Manuel Ramos, Director
Lidia A. Sierra, Director
David Reagle, Director

STAFF:

Emmanuel Ramos, General Manager
Christina Sutton, Finance Officer
Thania Garcia, Board Secretary
Jazmine Madrigal, Admin Assistant
Omar Ruiz, Field Foreman
Pascual Muniz, Park Supervisor
Robert Patterson, Legal Counsel

1. CALL TO ORDER: 1:00 p.m.

2. ROLL CALL:

3. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes for each person. Comments are not to be directed towards an individual or individuals but to the Board on a specific issue.

4. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:(Specify number of potential cases - 2

5. OPEN SESSION: 2:00 pm

6. PLEDGE OF ALLEGIANCE: Michael Friese, President

7. ANNOUNCEMENT OF CLOSED SESSION ACTIONS:

8. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, members of the public may address the Board at this time on any items of public interest that are within the Board's subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest. Comments are not to be directed towards an individual or individuals but to the Board on a specific issue.

9. BOARD MEMBER COMMENTS:

10. CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

A. Approve the Minutes for the Regular Board Meeting of May 20, 2026 [pg.5]

B. Approve demands for the month of May 2026. [pg.9]

C. Slovak, Baron, Empey, Murphy, & Pinkney May 2026 (\$6,791.05)

11. PRESENTATIONS/ PUBLIC APPEARANCES:

- Matheus Carrato Alexander and Emilie Daitl from Waterworth will present an update on the Database and Prop 218. [pg.20]

12. REPORTS:

Field Foreman's report [pg.33]

Park Supervisor's report [pg.37]

General Manager's report [pg.38]

Finance Officer's report [pg.39]

13. MEMBERS OF THE BOARD REPORTS: STANDING COMMITTEE:

Architectural Committee Report

14. UNFINISHED BUSINESS:

A. Discussion and approval of Director Reagles' nominee to the Architectural Committee.

15. NEW BUSINESS:

A. Discussion and approval for the Proposed budget FY 2026-2027 [pg.40]

B. Resolution No. 2026-06-17-01

Clean Water State Revolving Funding (CWSRF) Planning Application Resolution.
[pg.59]

16. Public Hearings:

A. Resolution No. 2026-06-17-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPROVING THE 2026-2027 PARCEL FEES ON LAND LOCATED IN THE DISTRICT TO PROVIDE FOR THE COLLECTION OF SOLID WASTE GENERATED FROM RESIDENTIAL USE OF SUCH PARCELS AND OPT-OUT PROGRAM FOR THE DISTRICT AND ITS CONSTITUENTS. [pg.63]

B. Resolution No. 2026-06-17-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE REPORT OF THE ANNUAL SEWER USER FEE AND DIRECTING THE SECRETARY OF THE DISTRICT TO FILE SAID REPORT WITH THE IMPERIAL COUNTY AUDITOR AND REQUEST THE AUDITOR PLACE THE FISCAL YEAR 2026-2027 SEWER USER FEES ON THE TAX ROLL.[pg.67]

C. Resolution No. 2026-06-17-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE REPORT OF THE ANNUAL SEWER STANDBY CHARGE AND DIRECTING THE SECRETARY OF THE DISTRICT TO FILE SAID REPORT WITH THE IMPERIAL COUNTY AUDITOR AND REQUEST THE AUDITOR PLACE THE FISCAL YEAR 2026-2027 SEWER STANDBY CHARGE ON THE TAX ROLL. [pg.70]

D. Resolution No. 2026-06-17-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE REPORT OF THE ANNUAL SEWER MAINTENANCE STANDBY CHARGE AND DIRECTING THE SECRETARY OF THE DISTRICT TO FILE SAID REPORT WITH THE IMPERIAL COUNTY AUDITOR AND REQUEST THE AUDITOR PLACE THE FISCAL YEAR 2026-2027 SEWER MAINTENANCE STANDBY CHARGE ON THE TAX ROLL. [pg.74]

17. Adjournment:

Sonia Thania Garcia, Secretary of the Board

Upon written request, this agenda will be made in an appropriate alternative format to persons with disabilities as required by Section 202 of the American with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Secretary of the Board at least 72 hours before the meeting. Any public record, relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available for public inspection at 1209 Van Buren St, Suite 1, Salton City, California 92275.

Salton Community Services District
REGULAR MEETING *Minutes*
May 20, 2026
Closed Session 1:00 p.m.
Open Session 2:00 p.m.
1209 Van Buren Ave.
Salton City, CA 92275
www.saltoncsd.ca.gov

BOARD OF DIRECTORS:

Michael Friese, President
Oscar Ramirez, Vice President
Manuel Ramos, Director
Lidia A. Sierra, Director
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STAFF:

Emmanuel Ramos, General Manager
Christina Sutton, Finance Officer
Thania Garcia, Board Secretary
Jazmine Madrigal, Admin Assistant
Omar Ruiz, Field Foreman
Pascual Muniz, Park Supervisor
Robert Patterson, Legal Counsel

1. CALL TO ORDER: 1:00 p.m.

2. ROLL CALL:

President Friese Present	Director Sierra Present
Vice President Ramirez Present	Director Reagle Present
Director Ramos Present	

PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, the public has the right to address the board regarding any closed session items listed on the **closed session agenda** prior to the board adjourning into closed session. Anyone who wishes to address the Board, please come to the microphone. Public comments are limited to (3) minutes for each person. Comments are not to be directed towards an individual or individuals but to the Board on a specific issue.

No comments

3. CLOSED SESSION ITEMS:

A. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9:
(Specify number of potential cases - 2)

4. OPEN SESSION: 2:00 pm

5. PLEDGE OF ALLEGIANCE: Michael Friese, President

**6. ANNOUNCEMENT OF CLOSED SESSION ACTIONS:
No reportable action.**

7. PUBLIC COMMENTS:

Pursuant to California Government Code Section 54954.3, members of the public may address the Board at this time on any items of public interest that are within the Board’s subject matter jurisdiction. The Ralph M. Brown Act, however, prohibits the Board from taking action on any matter not appearing on the agenda. Those who wish to address the Board should come to the microphone. Members of the public will be given three (3) minutes to address the board on any items of public interest. Comments are not to be directed towards an individual or individuals but to the Board on a specific issue.

Michelle Gilmore- reported on community events

Bennie Hernandez- gave a Memorial Day poem

8. BOARD MEMBER COMMENTS:

President Friese- Ms. Gilmore commented that green waste will inevitably affect us. Regulations state that an exemption applies if population density is under 75 people per sq mile, but we are at 225. The good news is that implementation might be delayed by five years.

Vice President Ramirez- No comment

Director Ramos- No comment

Director Siarra- No comment

Director Reagle- No comment

CONSENT CALENDAR ITEMS:

Consent calendar items are expected to be routine and non-controversial, to be acted upon by the board of directors at one time without discussion. If any board member requests that an item be removed from the consent calendar, it will be removed so that it may be acted upon separately.

Item D has been removed to be voted on separately.

- A. Approve the Minutes for the Regular Meeting of April 15, 2026
- B. Approve the Minutes for the Special Meeting of April 15, 2026
- C. Approve demands for the month of April 2026.

E. Resolution No. 2026-05-20-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT ORDERING AN ELECTION, REQUESTING THE COUNTY ELECTIONS OFFICIAL TO CONDUCT THE ELECTION, AND REQUESTING CONSOLIDATION OF THE ELECTION OF THE SALTON COMMUNITY SERVICES DISTRICT WITH THE OTHER ELECTIONS ON NOVEMBER 3, 2026.

President Friese motioned to approve items A, B, C, and E. Director Ramos seconded the motion.

Roll Call:

President Friese Yes

Director Sierra Yes

Vice President Ramirez Yes

Director Reagle Yes

Director Ramos Yes

Motion Passes 5-0

D. Slovak, Baron, Empey, Murphy, & Pinkney April 2026 (\$12,055.12)
President Friese motioned to approve the Slovak, Baron, Empey, Murphy, & Pinkney for April 2026. Vice President Ramirez seconded the motion.

Roll Call:

President Friese Yes Director Sierra No
Vice President Ramirez Yes Director Reagle Yes
Director Ramos Yes

Motion Passes 4-1

9. REPORTS:

Field Foreman's report [**Omar Ruiz**]
Park Supervisor's report [**Pascual Muniz**]
General Manager's report [**Emmanuel Ramos**]
Finance Officer's report [**Christina Sutton**]

10. MEMBERS OF THE BOARD REPORTS: STANDING COMMITTEE:

Architectural Committee Report [**Israel Gonzales**]

11. UNFINISHED BUSINESS:

A. Discussion and approval of Director Reagles' nominee to the Architectural Committee.
Tabled

12. NEW BUSINESS:

A. Resolution No. 2026-05-20-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPROVING THE AGREEMENT REGARDING SPECIAL DISTRICT MEMBERSHIP IN AND FUNDING OF THE IMPERIAL COUNTY LOCAL AGENCY FORMATION COMMISSION.

President Friese motioned to approve Resolution no. 2026-05-01. Director Ramos seconded the motion.

Roll Call:

President Friese Yes Director Sierra No
Vice President Ramirez No Director Reagle Yes
Director Ramos Yes

Motion Passes 3-2

B. Discussion and approval for the Salton City Park Restroom Restoration Project Bidding Package.

President Friese motioned to approve the Salton City Park Restroom Restoration Project Bidding Packet. Vice President Ramirez seconded the motion

Roll Call:

President Friese Yes Director Sierra Yes
Vice President Ramirez Yes Director Reagle Yes
Director Ramos Yes

Motion Passes 5-0

13. Adjournment:
Adjourned at 3:15 pm.

Sonia Thania Garcia, Secretary of the Board **Michael Friese, President of the Board**

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Salton Community Services District

Profit and Loss by Class

May 2026

	General Fund	Sewer Construction	Sewer Maintenance	Total
Income				
4-1000 Revenue - GF				
4-1101 Property Tax - Secured - GF				
4-1102 Property Tax - Unsecured - GF	168.10			168.10
4-1103 Tax - Homeowners Gen Op	587.03			587.03
4-1104 Tax - Supplemental - GF				
Total for 4-1000 Revenue - GF	755.13			\$755.13
4-1125 Architectural Plan Fees - GF	50.00			50.00
4-1304 Cell Tower Rent - GF	3,618.92			3,618.92
4-1307 Burrtec Waste Contract - GF	1,706.83			1,706.83
4-1612 FD Utility (rental) Income - GF	1,312.50			1,312.50
4-1906 ND unspecified dept donations	500.00			500.00
4-2102 SM Sewer Connections			3,700.00	3,700.00
4-2107 Admin Fees from GF - SM			0.00	0.00
4-2203 Checking Interest Income - SM			1.32	1.32
4-2401 Ste.2 Rental Income - SM (ICFL)			520.00	520.00
4-2404 ICFL Utility Reimbursement SM			126.42	126.42
4-3203 Checking Interest Income - SC		0.04		0.04
Services	0.10			0.10
Total for Income	7,943.48	0.04	4,347.74	\$12,291.26
Gross Profit	7,943.48	0.04	4,347.74	\$12,291.26
Expenses				
6-1302 GF Internet service expense			250.00	250.00
6-1400 Bank Charge Expense - GF	92.76			92.76
6-1501 GF Auditing Expense	5,551.87			5,551.87
6-1702 Training Expense - GF	235.00			235.00
6-1802 Admin Fees Due to SM - GF	-5,305.96		5,305.96	0.00
6-2003 Street Light Expense - ND	2,015.28			2,015.28
6-2301 District Legal Expense - ND	339.55			339.55
6-3201 GF telephone expense	12.24			12.24
6-3207 GF technical expense	115.77			115.77
6-3331 GF Fire Extinguisher Expense	322.96			322.96
6-4101 PW Wages Expense			8,790.40	8,790.40
6-4710 PW vehicle maintenance expense	419.68			419.68
6-4720 PW fuel and oil expense	645.32			645.32
6-5103 SC Park electric service exp	156.86			156.86

Salton Community Services District

Profit and Loss by Class

May 2026

	General Fund	Sewer Construction	Sewer Maintenance	Total
6-5107 SC Park improvement expense				
6-5110 SC Park Grant	775.00			775.00
Total for 6-5107 SC Park improvement expense	775.00			\$775.00
6-5302 DS Park water service expense	1,447.18			1,447.18
6-5303 DS Park electric service exp	112.04			112.04
6-5306 DS Park equip/bldg maint. exp	97.89			97.89
6-5403 Office Electrical Expense			819.62	819.62
6-5503 Duplex/SCSD Lights Electrical Expense	95.94			95.94
6-6101 SM maint. crew wages expense			32,120.85	32,120.85
6-6102 SM employer expense			5,381.21	5,381.21
6-6104 SM health benefits expense			12,572.82	12,572.82
6-6105 Sm retiree health benefits exp			2,317.64	2,317.64
6-6109 SM clerical office wages exp			17,949.68	17,949.68
6-6110 SM administration. (GM) wages			10,576.76	10,576.76
6-6113 SM Directors' Compensation exp			500.00	500.00
6-6204 SM safety supplies expense			441.78	441.78
6-6206 SM janitorial supplies expense			0.00	0.00
6-6401 SM vehicle maintenance expense			79.73	79.73
6-6402 SM equipment maintenance exp			87.40	87.40
6-6405 SM fuel & oil expense			2,139.92	2,139.92
6-6407 SM shop supplies expense			83.98	83.98
6-6501 SM water service expense			189.59	189.59
6-6502 SM electric service expense			6,419.99	6,419.99
6-6503 SM telephone expense			232.59	232.59
6-6504 SM cell phone expense			1,163.57	1,163.57
6-6505 SM underground alerts expense			162.15	162.15
6-6506 SM internet service expense	250.00			250.00
6-6712 SM pump station maint expense			168.74	168.74
6-6713 SM sewer pond maint expense			2,138.84	2,138.84
6-6750 SM lab testing expense			865.00	865.00
6-6802 SM Bldg & Grounds Maintenance			471.58	471.58
6-6808 SM Fire Extinguisher Expense			322.96	322.96
6-6810 SM/GF Advertising Expense			1,293.30	1,293.30
6-6811 SM Loan Interest Expense			2,850.30	2,850.30
6-6831 SM Legal Expense			6,451.50	6,451.50

Salton Community Services District

Profit and Loss by Class

May 2026

	General Fund	Sewer Construction	Sewer Maintenance	Total
6-6832 SM Auditing Expense			5,551.88	5,551.88
6-6833 SM technical expense			2,199.64	2,199.64
6-6852 SM Training Expense			470.00	470.00
6-6854 SM/GF Copier Lease/Maint. Expense			350.31	350.31
6-6856 SM Subscriptions Expense	350.00		275.00	625.00
6-6894 SM Payroll Processing Fee Exp.			634.69	634.69
6-6930 SM Tool Purchases Expense			1,060.51	1,060.51
6-7601 GF Duplex Water Service Expense	16.14			16.14
Total for Expenses	7,745.52		132,689.89	\$140,435.41
Net Operating Income	197.96	0.04	-128,342.15	-
				\$128,144.15
Net Income	197.96	0.04	-128,342.15	-
				\$128,144.15

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
6-1302 GF Internet service expense								
05/02/2026	Bill		Frontier Communications	District Office Internet	6-1302 GF Internet service expense	Accounts Payable - SM	250.00	250.00
Total for 6-1302 GF Internet service expense							\$250.00	
6-1400 Bank Charge Expense - GF								
05/20/2026	Check	ACH	Columbia Bank	analysis Activity	6-1400 Bank Charge Expense - GF	General Fund	92.76	92.76
Total for 6-1400 Bank Charge Expense - GF							\$92.76	
6-1501 GF Auditing Expense								
05/31/2026	Bill	0526-45	O'Connor & Company	For professional services rendered on the above referenced project for the period ending: May 31, 2026 Billing through completion of the audit.	6-1501 GF Auditing Expense	Accounts Payable - SM	5,551.87	5,551.87
Total for 6-1501 GF Auditing Expense							\$5,551.87	
6-1702 Training Expense - GF								
05/01/2026	Bill	261147309-001	United Rentals (North America), Inc.	Shoring Training	6-1702 Training Expense - GF	Accounts Payable - SM	235.00	235.00
Total for 6-1702 Training Expense - GF							\$235.00	
6-1802 Admin Fees Due to SM - GF								
05/04/2026	Journal Entry	CS050726-4		FY 25-26 to date 10% Wages	6-1802 Admin Fees Due to SM - GF		-1,259.28	-1,259.28
05/05/2026	Journal Entry	CS050726		Pay Period: 04/27/2026 to: 05/03/2026	6-1802 Admin Fees Due to SM - GF		1,259.28	0.00
05/11/2026	Journal Entry	CS051426		Pay Period: 05/04/2026 to: 05/10/2026	6-1802 Admin Fees Due to SM - GF		1,275.70	1,275.70
05/11/2026	Journal Entry	CS051426-3		FY 25-26 to date 10% Wages	6-1802 Admin Fees Due to SM - GF		-1,275.70	0.00
05/18/2026	Journal Entry	CS052126		Pay Period: 05/11/2026 to: 05/17/2026	6-1802 Admin Fees Due to SM - GF		1,333.24	1,333.24
05/18/2026	Journal Entry	CS052126-3		FY 25-26 to date 10% Wages	6-1802 Admin Fees Due to SM - GF		-1,333.24	0.00
05/20/2026	Journal Entry	CS052026		Imperial County Tax Roll Warrant 811654	6-1802 Admin Fees Due to SM - GF		11.77	11.77
05/20/2026	Journal Entry	CS052026-2		Imperial County Tax Roll Warrant 811818	6-1802 Admin Fees Due to SM - GF		41.09	52.86
05/20/2026	Journal Entry	CS052026-3		7% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF		-11.77	41.09
05/20/2026	Journal Entry	CS052026-4		7% Admin Fee From Imperial County GF Check	6-1802 Admin Fees Due to SM - GF		-41.09	0.00
05/26/2026	Journal Entry	CS052826		Pay Period: 05/18/2026 to: 05/24/2026	6-1802 Admin Fees Due to SM - GF		1,437.74	1,437.74
05/26/2026	Journal Entry	CS052826-3		FY 25-26 to date 10% Wages	6-1802 Admin Fees Due to SM - GF		-1,437.74	0.00
Total for 6-1802 Admin Fees Due to SM - GF							\$0.00	
6-2003 Street Light Expense - ND								
05/08/2026	Bill		IID	SC Street Lights Electrical Service Expense Account# ****7900	6-2003 Street Light Expense - ND	Accounts Payable - SM	2,015.28	2,015.28
Total for 6-2003 Street Light Expense - ND							\$2,015.28	
6-2301 District Legal Expense - ND								
05/31/2026	Bill	100990	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 05/31/26	6-2301 District Legal Expense - ND	Accounts Payable - SM	339.55	339.55
Total for 6-2301 District Legal Expense - ND							\$339.55	
6-3201 GF telephone expense								
05/29/2026	Bill		Cytracom	District Office Monthly Phone Service Bill	6-3201 GF telephone expense	Accounts Payable - SM	12.24	12.24
Total for 6-3201 GF telephone expense							\$12.24	

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
6-3207 GF technical expense								
05/01/2026	Bill	3033-05012026-50	Interconnect Networks	Tech Support Monthly Bill/Expenses	6-3207 GF technical expense	Accounts Payable - SM	115.77	115.77
Total for 6-3207 GF technical expense							\$115.77	
6-3331 GF Fire Extinguisher Expense								
05/20/2026	Bill	1254000	Desert Fire Extinguisher CO Inc.	Annual Fire Extinguisher Maintenance / Certification	6-3331 GF Fire Extinguisher Expense	Accounts Payable - SM	322.96	322.96
Total for 6-3331 GF Fire Extinguisher Expense							\$322.96	
6-4101 PW Wages Expense								
05/05/2026	Journal Entry	CS050726-2		Payroll accrual 05/03/26	6-4101 PW Wages Expense		2,197.60	2,197.60
05/11/2026	Journal Entry	CS051426-2		Payroll accrual 05/10/26	6-4101 PW Wages Expense		2,197.60	4,395.20
05/18/2026	Journal Entry	CS052126-2		Payroll accrual 05/17/26	6-4101 PW Wages Expense		2,197.60	6,592.80
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-4101 PW Wages Expense		2,197.60	8,790.40
Total for 6-4101 PW Wages Expense							\$8,790.40	
6-4710 PW vehicle maintenance expense								
05/31/2026	Bill		Auto Zone	Unit 11 -A/C SCHRADER VA SKU-000301779, CLIMATE CONTRO SKU-001095111	6-4710 PW vehicle maintenance expense	Accounts Payable - SM	251.90	251.90
05/31/2026	Bill		Auto Zone	Unit 11 & 7 - Cleaning Supplies to keep vehicles clean	6-4710 PW vehicle maintenance expense	Accounts Payable - SM	167.78	419.68
Total for 6-4710 PW vehicle maintenance expense							\$419.68	
6-4720 PW fuel and oil expense								
05/15/2026	Bill	212162	Beck Oil, Inc.	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	Accounts Payable - SM	315.51	315.51
05/31/2026	Bill	213774	Beck Oil, Inc.	Fuel Card Expense-GF	6-4720 PW fuel and oil expense	Accounts Payable - SM	329.81	645.32
Total for 6-4720 PW fuel and oil expense							\$645.32	
6-5103 SC Park electric service exp								
05/06/2026	Bill		IID	Electrical Expense Account# ****7986	6-5103 SC Park electric service exp	Accounts Payable - SM	156.86	156.86
Total for 6-5103 SC Park electric service exp							\$156.86	
6-5302 DS Park water service expense								
05/06/2026	Bill		CVWD	DS Park Water Service Expense Account# 100569-101606	6-5302 DS Park water service expense	Accounts Payable - SM	1,447.18	1,447.18
Total for 6-5302 DS Park water service expense							\$1,447.18	
6-5303 DS Park electric service exp								
05/06/2026	Bill		IID	Desert Shores Park Electrical Expense Account# ****6177	6-5303 DS Park electric service exp	Accounts Payable - SM	112.04	112.04
Total for 6-5303 DS Park electric service exp							\$112.04	
6-5306 DS Park equip/bldg maint. exp								
05/26/2026	Bill	0027162143-001	Heritage Landscape Supply Group	Waterproof Wire Nuts, Underground Round Box	6-5306 DS Park equip/bldg maint. exp	Accounts Payable - SM	97.89	97.89
Total for 6-5306 DS Park equip/bldg maint. exp							\$97.89	

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
6-5403 Office Electrical Expense								
05/06/2026	Bill		IID	Electrical Service Expense suite 1,2, 3, 5 Account# ****8778 Suite 2 Account# ****8757 Suite 5 Account# ****2673 Suite 3 Account# ****8777 Suite 1	6-5403 Office Electrical Expense	Accounts Payable - SM	819.62	819.62
Total for 6-5403 Office Electrical Expense							\$819.62	
6-5503 Duplex/SCSD Lights Electrical Expense								
05/06/2026	Bill		IID	DS Drive Entrance Lights Account# ****9659	6-5503 Duplex/SCSD Lights Electrical Expense	Accounts Payable - SM	23.17	23.17
05/06/2026	Bill		IID	Duplex Electrical Expense Account# ****8496	6-5503 Duplex/SCSD Lights Electrical Expense	Accounts Payable - SM	50.27	73.44
05/06/2026	Bill		IID	SC Entrance Lights Electrical Service Expense Account# ****3794	6-5503 Duplex/SCSD Lights Electrical Expense	Accounts Payable - SM	22.50	95.94
Total for 6-5503 Duplex/SCSD Lights Electrical Expense							\$95.94	
6-6101 SM maint. crew wages expense								
05/05/2026	Journal Entry	CS050726-2		Payroll accrual 05/03/26	6-6101 SM maint. crew wages expense		7,916.69	7,916.69
05/11/2026	Journal Entry	CS051426-2		Payroll accrual 05/10/26	6-6101 SM maint. crew wages expense		7,931.91	15,848.60
05/18/2026	Journal Entry	CS052126-2		Payroll accrual 05/17/26	6-6101 SM maint. crew wages expense		8,667.26	24,515.86
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-6101 SM maint. crew wages expense		7,604.99	32,120.85
Total for 6-6101 SM maint. crew wages expense							\$32,120.85	
6-6102 SM employer expense								
05/05/2026	Journal Entry	CS050726-2		Payroll accrual 05/03/26	6-6102 SM employer expense		1,278.23	1,278.23
05/11/2026	Journal Entry	CS051426-2		Payroll accrual 05/10/26	6-6102 SM employer expense		1,279.39	2,557.62
05/18/2026	Journal Entry	CS052126-2		Payroll accrual 05/17/26	6-6102 SM employer expense		1,338.17	3,895.79
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-6102 SM employer expense		1,485.42	5,381.21
Total for 6-6102 SM employer expense							\$5,381.21	
6-6104 SM health benefits expense								
05/01/2026	Bill		Laborers Health & Welfare Trust So. CA	April 2026 Health Insurance	6-6104 SM health benefits expense	Accounts Payable - SM	12,572.82	12,572.82
Total for 6-6104 SM health benefits expense							\$12,572.82	
6-6105 Sm retiree health benefits exp								
05/01/2026	Check	1812	Robert Dunning	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	500.00	500.00
05/01/2026	Check	1813	Timothy A. Roberts	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	202.90	702.90
05/01/2026	Check	1814	Fair, Gloria L.	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	405.33	1,108.23
05/01/2026	Check	1815	Reagles, Rosa Mesoraca	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	500.00	1,608.23
05/01/2026	Check	1816	Freeman, Mr. Blake	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	500.00	2,108.23
05/01/2026	Check	1817	Thompson, Janice	Retiree Health Benefit for the Month of June 2026	6-6105 Sm retiree health benefits exp	Sewer Maintenance	209.41	2,317.64
Total for 6-6105 Sm retiree health benefits exp							\$2,317.64	
6-6109 SM clerical office wages exp								
05/05/2026	Journal Entry	CS050726-2		Payroll accrual 05/03/26	6-6109 SM clerical office wages exp		4,479.20	4,479.20
05/11/2026	Journal Entry	CS051426-2		Payroll accrual 05/10/26	6-6109 SM clerical office wages exp		4,479.20	8,958.40
05/18/2026	Journal Entry	CS052126-2		Payroll accrual 05/17/26	6-6109 SM clerical office wages exp		4,512.08	13,470.48

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-6109 SM clerical office wages exp		4,479.20	17,949.68
Total for 6-6109 SM clerical office wages exp							\$17,949.68	
6-6110 SM administration. (GM) wages								
05/05/2026	Journal Entry	CS050726-2		Payroll accrual 05/03/26	6-6110 SM administration. (GM) wages		2,115.39	2,115.39
05/11/2026	Journal Entry	CS051426-2		Payroll accrual 05/10/26	6-6110 SM administration. (GM) wages		2,115.39	4,230.78
05/18/2026	Journal Entry	CS052126-2		Payroll accrual 05/17/26	6-6110 SM administration. (GM) wages		2,115.39	6,346.17
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-6110 SM administration. (GM) wages		4,230.59	10,576.76
Total for 6-6110 SM administration. (GM) wages							\$10,576.76	
6-6113 SM Directors' Compensation exp								
05/26/2026	Journal Entry	CS052826-2		Payroll accrual 05/24/26	6-6113 SM Directors' Compensation exp		500.00	500.00
Total for 6-6113 SM Directors' Compensation exp							\$500.00	
6-6204 SM safety supplies expense								
05/05/2026	Bill		AED.com	Replacement AED batteries	6-6204 SM safety supplies expense	Accounts Payable - SM	441.78	441.78
Total for 6-6204 SM safety supplies expense							\$441.78	
6-6206 SM janitorial supplies expense								
05/19/2026	Invoice	1730	Imperial County Free Library	Paper towels and Toilet Paper	6-6206 SM janitorial supplies expense	Accounts Receivable	0.00	0.00
Total for 6-6206 SM janitorial supplies expense							\$0.00	
6-6401 SM vehicle maintenance expense								
05/31/2026	Bill		Auto Zone	Unit 9 - Tail Light Bulbs	6-6401 SM vehicle maintenance expense	Accounts Payable - SM	11.35	11.35
05/31/2026	Bill		Auto Zone	Unit 10 -ENGINE AIR FILT SKU-000025573	6-6401 SM vehicle maintenance expense	Accounts Payable - SM	19.22	30.57
05/31/2026	Bill		Auto Zone	Unit 9 -ENGINE AIR FILT SKU-000025573, MOTORCRAFT OIL SKU-000012446, CABIN FILTER SKU-000933708	6-6401 SM vehicle maintenance expense	Accounts Payable - SM	49.16	79.73
Total for 6-6401 SM vehicle maintenance expense							\$79.73	
6-6402 SM equipment maintenance exp								
05/21/2026	Bill	14815	Desert Hose & Supply	Unit 53 -Hydro hose fitting replacement	6-6402 SM equipment maintenance exp	Accounts Payable - SM	87.40	87.40
Total for 6-6402 SM equipment maintenance exp							\$87.40	
6-6405 SM fuel & oil expense								
05/15/2026	Bill	212162	Beck Oil, Inc.	Fuel Card Expense-SM	6-6405 SM fuel & oil expense	Accounts Payable - SM	1,124.25	1,124.25
05/31/2026	Bill	213774	Beck Oil, Inc.	Fuel Card Expense-SM	6-6405 SM fuel & oil expense	Accounts Payable - SM	1,015.67	2,139.92
Total for 6-6405 SM fuel & oil expense							\$2,139.92	
6-6407 SM shop supplies expense								
05/20/2026	Bill	017988	Steve's ATV/Napa Auto Parts	Shop Oil absorbent	6-6407 SM shop supplies expense	Accounts Payable - SM	83.98	83.98
Total for 6-6407 SM shop supplies expense							\$83.98	
6-6501 SM water service expense								
05/01/2026	Bill		CVWD	District Water Service-Office Account# 597961-732634	6-6501 SM water service expense	Accounts Payable - SM	32.45	32.45

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction Num type	Name	Description	Full name	Item split account	Amount	Balance
05/01/2026	Bill	CVWD	District Water Service-Office Irrigation Account# 597959-732636	6-6501 SM water service expense	Accounts Payable - SM	30.78	63.23
05/19/2026	Bill	CVWD	Construction Meter	6-6501 SM water service expense	Accounts Payable - SM	126.36	189.59
Total for 6-6501 SM water service expense						\$189.59	
6-6502 SM electric service expense							
05/06/2026	Bill	IID	Station# 7 Monthly Electricity Expense Account# ****4645	6-6502 SM electric service expense	Accounts Payable - SM	36.36	36.36
05/06/2026	Bill	IID	Shop Back Building Monthly Electricity Expense Account# ****7762	6-6502 SM electric service expense	Accounts Payable - SM	228.89	265.25
05/06/2026	Bill	IID	Station# 8 Monthly Electricity Expense Account# ****3786	6-6502 SM electric service expense	Accounts Payable - SM	83.46	348.71
05/06/2026	Bill	IID	Station# 6 Monthly Electricity Expense Account# ****9623	6-6502 SM electric service expense	Accounts Payable - SM	61.68	410.39
05/06/2026	Bill	IID	Station# 24-240 Volt STBY Monthly Electricity Expense Account# ****7916	6-6502 SM electric service expense	Accounts Payable - SM	24.50	434.89
05/06/2026	Bill	IID	Station# 17-18 Monthly Electricity Expense Account# ****7941	6-6502 SM electric service expense	Accounts Payable - SM	64.56	499.45
05/06/2026	Bill	IID	Station# 13 Monthly Electricity Expense Account# ****7969	6-6502 SM electric service expense	Accounts Payable - SM	33.43	532.88
05/06/2026	Bill	IID	Station# 19-20 Monthly Electricity Expense Account# ****7933	6-6502 SM electric service expense	Accounts Payable - SM	83.44	616.32
05/06/2026	Bill	IID	Station# 10 Monthly Electricity Expense Account# ****7977	6-6502 SM electric service expense	Accounts Payable - SM	240.91	857.23
05/06/2026	Bill	IID	Station# 1 Monthly Electricity Expense Account# ****8017	6-6502 SM electric service expense	Accounts Payable - SM	25.20	882.43
05/06/2026	Bill	IID	Station# 5 Monthly Electricity Expense Account# ****7993	6-6502 SM electric service expense	Accounts Payable - SM	129.96	1,012.39
05/06/2026	Bill	IID	Station# 16 Monthly Electricity Expense Account# ****5317	6-6502 SM electric service expense	Accounts Payable - SM	505.58	1,517.97
05/06/2026	Bill	IID	Station# 2 Monthly Electricity Expense Account# ****8036	6-6502 SM electric service expense	Accounts Payable - SM	289.08	1,807.05
05/06/2026	Bill	IID	Station# 15 Monthly Electricity Expense Account# ****7959	6-6502 SM electric service expense	Accounts Payable - SM	216.08	2,023.13
05/06/2026	Bill	IID	District Shop Monthly Electricity Expense Account# ****7893	6-6502 SM electric service expense	Accounts Payable - SM	277.45	2,300.58
05/06/2026	Bill	IID	Station# 12 Monthly Electricity Expense Account# ****3692	6-6502 SM electric service expense	Accounts Payable - SM	22.50	2,323.08
05/06/2026	Bill	IID	Lansing Ponds Monthly Electricity Expense Account# ****1216	6-6502 SM electric service expense	Accounts Payable - SM	1,252.22	3,575.30
05/06/2026	Bill	IID	TRC Ponds Monthly Electricity Expense Account# ****1443	6-6502 SM electric service expense	Accounts Payable - SM	331.75	3,907.05
05/06/2026	Bill	IID	Station# 24-480 Volt Monthly Electricity Expense Account# ****1442	6-6502 SM electric service expense	Accounts Payable - SM	796.68	4,703.73
05/06/2026	Bill	IID	DS Ponds Monthly Electricity Expense Account# ****3804	6-6502 SM electric service expense	Accounts Payable - SM	1,037.11	5,740.84
05/06/2026	Bill	IID	Station# 21 Monthly Electricity Expense Account# ****7292	6-6502 SM electric service expense	Accounts Payable - SM	28.28	5,769.12
05/06/2026	Bill	IID	Station# 22-B Monthly Electricity Expense Account# ****1441	6-6502 SM electric service expense	Accounts Payable - SM	241.48	6,010.60

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
05/21/2026	Bill		IID	Station# 15 Monthly Electricity Expense Account# ****7959	6-6502 SM electric service expense	Accounts Payable - SM	409.39	6,419.99
Total for 6-6502 SM electric service expense							\$6,419.99	
6-6503 SM telephone expense								
05/29/2026	Bill		Cytracom	District Office Monthly Phone Service Bill	6-6503 SM telephone expense	Accounts Payable - SM	232.59	232.59
Total for 6-6503 SM telephone expense							\$232.59	
6-6504 SM cell phone expense								
05/25/2026	Bill	6144520504	Verizon Wireless	Company Cell phone, Tablet Service Account# 542131140-00001	6-6504 SM cell phone expense	Accounts Payable - SM	1,073.60	1,073.60
05/26/2026	Bill		Ooma.com	Station 24 Alert Monitoring phone line service	6-6504 SM cell phone expense	Accounts Payable - SM	29.99	1,103.59
05/26/2026	Bill		Ooma.com	Station 16 Alert Monitoring phone line service	6-6504 SM cell phone expense	Accounts Payable - SM	29.99	1,133.58
05/29/2026	Bill		Ooma.com	Station 22 Alert Monitoring phone line service	6-6504 SM cell phone expense	Accounts Payable - SM	29.99	1,163.57
Total for 6-6504 SM cell phone expense							\$1,163.57	
6-6505 SM underground alerts expense								
05/01/2026	Bill	420260661	Underground Service Alert/SC	57 Dig Alerts @ 2.15	6-6505 SM underground alerts expense	Accounts Payable - SM	122.55	122.55
05/01/2026	Bill	420260661	Underground Service Alert/SC	Monthly Database Maintenance fee	6-6505 SM underground alerts expense	Accounts Payable - SM	10.00	132.55
05/01/2026	Bill	25-263730	Underground Service Alert/SC	California State Fee for Regulatory Costs** California Underground Facilities Safe Excavation Board Operational Expenses - \$5,250,000 Statewide Billable (New) Tickets 2024 - 7,509,386	6-6505 SM underground alerts expense	Accounts Payable - SM	29.60	162.15
Total for 6-6505 SM underground alerts expense							\$162.15	
6-6506 SM internet service expense								
05/02/2026	Bill		Frontier Communications	District Office Internet	6-6506 SM internet service expense	Accounts Payable - SM	250.00	250.00
Total for 6-6506 SM internet service expense							\$250.00	
6-6712 SM pump station maint expense								
05/18/2026	Bill	9920237931	Grainger	Stations, 1, 3, 6, 7, 9, 13, 17, 20, and 21 2" Inline Swing Check valve	6-6712 SM pump station maint expense	Accounts Payable - SM	168.74	168.74
Total for 6-6712 SM pump station maint expense							\$168.74	
6-6713 SM sewer pond maint expense								
05/01/2026	Bill	1671	BIOALCHEMY INC.	Bioaugmentation	6-6713 SM sewer pond maint expense	Accounts Payable - SM	2,138.84	2,138.84
Total for 6-6713 SM sewer pond maint expense							\$2,138.84	
6-6750 SM lab testing expense								
05/20/2026	Bill	CE61013-9867	Babcock Laboratories, Inc. Accounts Receivable	TRC Monthly Pond Samples	6-6750 SM lab testing expense	Accounts Payable - SM	203.00	203.00
05/20/2026	Bill	CE61014-9867	Babcock Laboratories, Inc. Accounts Receivable	Lansing Monthly Pond Samples	6-6750 SM lab testing expense	Accounts Payable - SM	331.00	534.00
05/20/2026	Bill	CE61019-9867	Babcock Laboratories, Inc. Accounts Receivable	Desert Shores Monthly Pond Samples	6-6750 SM lab testing expense	Accounts Payable - SM	331.00	865.00
Total for 6-6750 SM lab testing expense							\$865.00	

Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
6-6802 SM Bldg & Grounds Maintenance								
05/04/2026	Bill	114-7982434-9595458	Amazon	Oderhog vent stack for Office sewer smell	6-6802 SM Bldg & Grounds Maintenance	Accounts Payable - SM	419.88	419.88
05/21/2026	Bill	22877	Sam's Fence Inc.	Replacement Wheels for Shop Main Gate	6-6802 SM Bldg & Grounds Maintenance	Accounts Payable - SM	51.70	471.58
Total for 6-6802 SM Bldg & Grounds Maintenance							\$471.58	
6-6808 SM Fire Extinguisher Expense								
05/20/2026	Bill	1254000	Desert Fire Extinguisher CO Inc.	Annual Fire Extinguisher Maintenance / Certification	6-6808 SM Fire Extinguisher Expense	Accounts Payable - SM	322.96	322.96
Total for 6-6808 SM Fire Extinguisher Expense							\$322.96	
6-6810 SM/GF Advertising Expense								
05/13/2026	Bill		The Desert Sun	26-27 Sewer Rate Increase AD's	6-6810 SM/GF Advertising Expense	Accounts Payable - SM	698.64	698.64
05/18/2026	Bill		Imperial Valley Press	26-27 Sewer Rate Increase AD's	6-6810 SM/GF Advertising Expense	Accounts Payable - SM	594.66	1,293.30
Total for 6-6810 SM/GF Advertising Expense							\$1,293.30	
6-6811 SM Loan Interest Expense								
05/01/2026	Check	1818	Salton Sea Enterprises, LLC.	Loan Interest Payable 2026	6-6811 SM Loan Interest Expense	Sewer Maintenance	2,850.30	2,850.30
Total for 6-6811 SM Loan Interest Expense							\$2,850.30	
6-6831 SM Legal Expense								
05/31/2026	Bill	100990	Slovak Baron Empey Murphy & Pinkney	Legal Services Through 05/31/26	6-6831 SM Legal Expense	Accounts Payable - SM	6,451.50	6,451.50
Total for 6-6831 SM Legal Expense							\$6,451.50	
6-6832 SM Auditing Expense								
05/31/2026	Bill	0526-45	O'Connor & Company	For professional services rendered on the above referenced project for the period ending: May 31, 2026 Billing through completion of the audit.	6-6832 SM Auditing Expense	Accounts Payable - SM	5,551.88	5,551.88
Total for 6-6832 SM Auditing Expense							\$5,551.88	
6-6833 SM technical expense								
05/01/2026	Bill	3033-05012026-50	Interconnect Networks	Tech Support Monthly Bill/Expenses	6-6833 SM technical expense	Accounts Payable - SM	2,199.64	2,199.64
Total for 6-6833 SM technical expense							\$2,199.64	
6-6852 SM Training Expense								
05/01/2026	Bill	261147309-001	United Rentals (North America), Inc.	Shoring Training	6-6852 SM Training Expense	Accounts Payable - SM	470.00	470.00
Total for 6-6852 SM Training Expense							\$470.00	
6-6854 SM/GF Copier Lease/Maint. Expense								
05/17/2026	Bill	42052408	Xerox Financial Services	Copier Machine Lease	6-6854 SM/GF Copier Lease/Maint. Expense	Accounts Payable - SM	350.31	350.31
Total for 6-6854 SM/GF Copier Lease/Maint. Expense							\$350.31	
6-6856 SM Subscriptions Expense								
05/01/2026	Bill	FE8F35D0-0068	Streamline	Website Hosting Bill	6-6856 SM Subscriptions Expense	Accounts Payable - SM	350.00	350.00
05/21/2026	Bill		Intuit	QuickBooks Monthly Expense	6-6856 SM Subscriptions Expense	Accounts Payable - SM	275.00	625.00
Total for 6-6856 SM Subscriptions Expense							\$625.00	

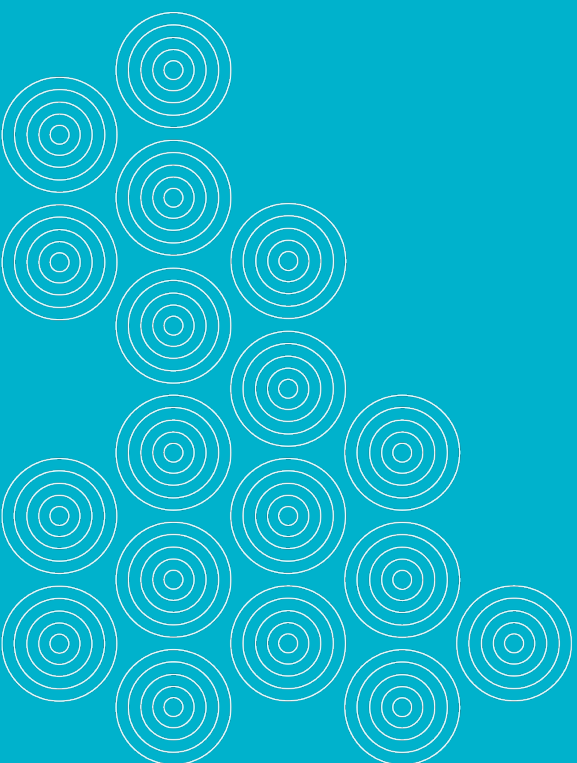
Salton Community Services District

Transaction Report
May 2026

Transaction date	Transaction type	Num	Name	Description	Full name	Item split account	Amount	Balance
6-6894 SM Payroll Processing Fee Exp.								
05/01/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	96.38	96.38
05/01/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	102.91	199.29
05/08/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	80.81	280.10
05/15/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	87.12	367.22
05/22/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	80.81	448.03
05/29/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	90.28	538.31
05/29/2026	Check	ACH	ADP	Payroll Processing Fee	6-6894 SM Payroll Processing Fee Exp.	Sewer Maintenance	96.38	634.69
Total for 6-6894 SM Payroll Processing Fee Exp.							\$634.69	
6-6930 SM Tool Purchases Expense								
05/20/2026	Bill		Superior Smoke	5E Electric Smoke Blower -sewer line trouble shooting	6-6930 SM Tool Purchases Expense	Accounts Payable - SM	1,060.51	1,060.51
Total for 6-6930 SM Tool Purchases Expense							\$1,060.51	
6-7601 GF Duplex Water Service Expense								
05/04/2026	Bill		CVWD	DS Building Water Service-Duplex Account# 710799-100642	6-7601 GF Duplex Water Service Expense	Accounts Payable - SM	16.14	16.14
Total for 6-7601 GF Duplex Water Service Expense							\$16.14	
6-5107 SC Park improvement expense								
6-5110 SC Park Grant								
05/11/2026	Bill	25050-006	Hermann Design Group, Inc.	Project 25050 - Bathroom Renovation Apr 1, 2026 - Apr 30, 2026	6-5107 SC Park improvement expense:6-5110 SC Park Grant	Accounts Payable - SM	775.00	775.00
Total for 6-5110 SC Park Grant							\$775.00	
Total for 6-5107 SC Park improvement expense with sub-accounts							\$775.00	
TOTAL							\$140,435.41	



WATERWORTH™



A financial forecasting and revenue calibration solution adopted by hundreds of organizations across North America. Our job is to help utilities like yours plan financially — so you can avoid surprises, avoid emergency rate hikes, and make smart choices about how to invest in your infrastructure.

Our Tool

Presentation Outcomes

Continuous Process



Full Cost Recovery



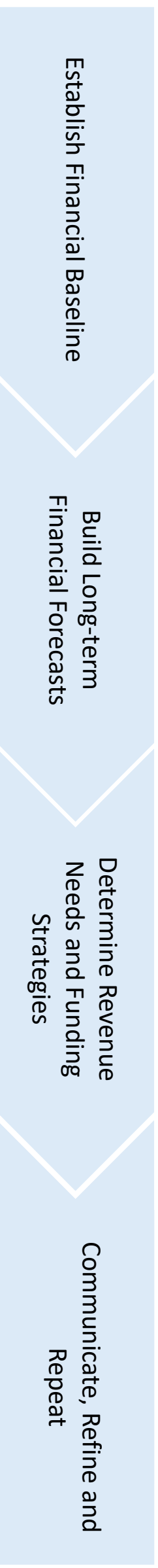
Communication



- To have a clear picture on current/forecasted financials
- To know what the revenue requirements are
- To have an actionable plan

- Understanding of our tool/process
- To know how we have produced the information
- Have confidence in the results

Our Process

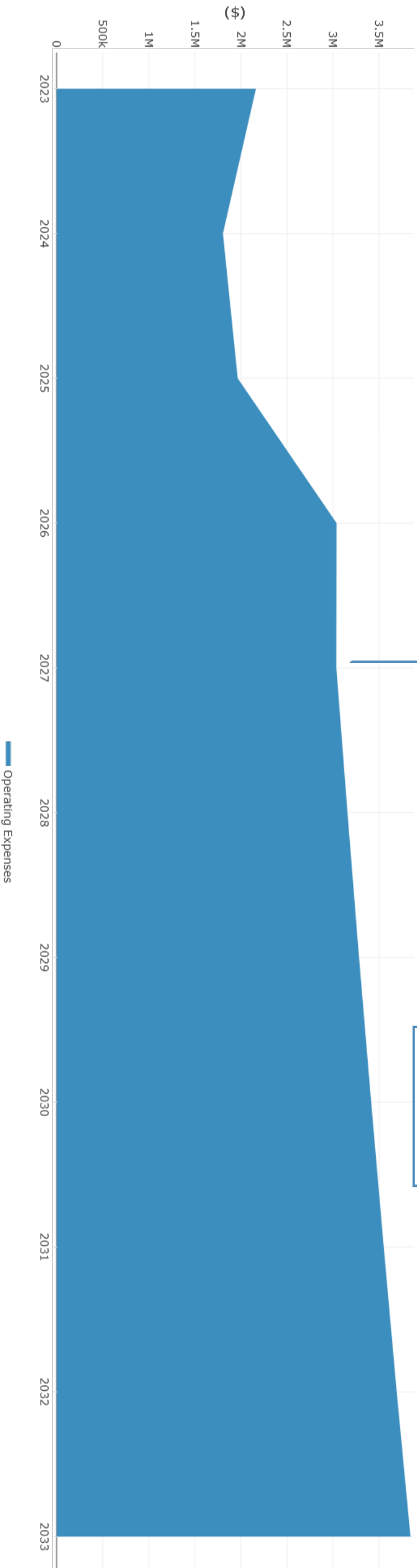


Revenue Requirements



Operating Expenses

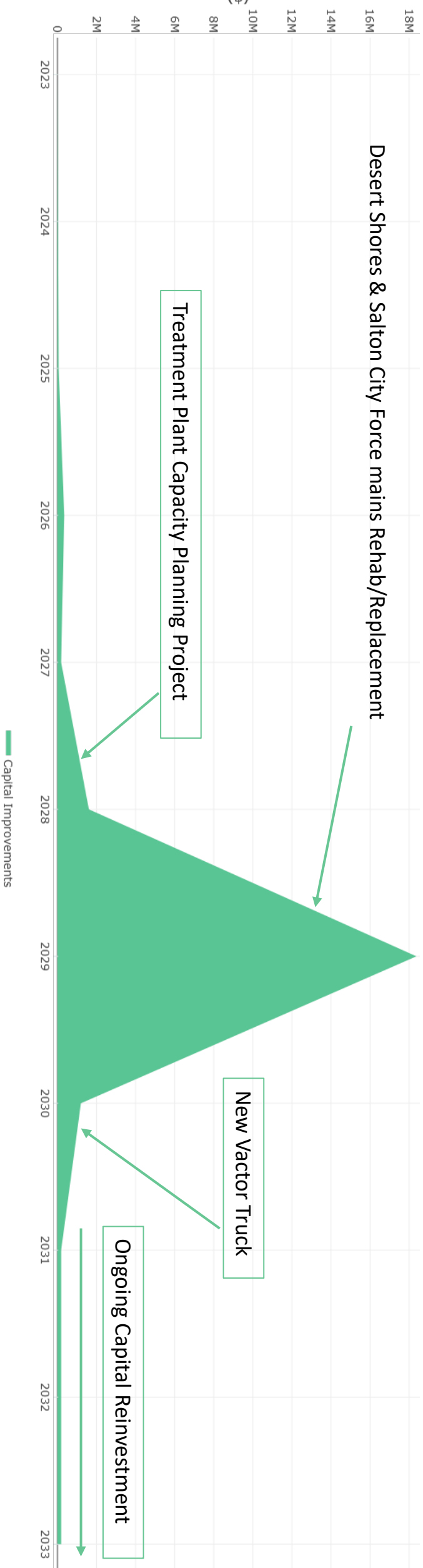
This chart illustrates the operating & maintenance expenses - the routine costs required to provide safe and reliable sewer service. These include but are not limited to salaries & benefits, contracted services, system maintenance, utilities, insurance and other operating and administrative costs.





Capital Expenses

In addition to meeting ongoing operating costs, the utility must continue to invest in capital improvements for system renewal and capacity improvements to ensure long-term service reliability. Historic years are based on audited actuals, the current year on the approved budget, and future years on projections from expected capital needs for Salton Community Services District.

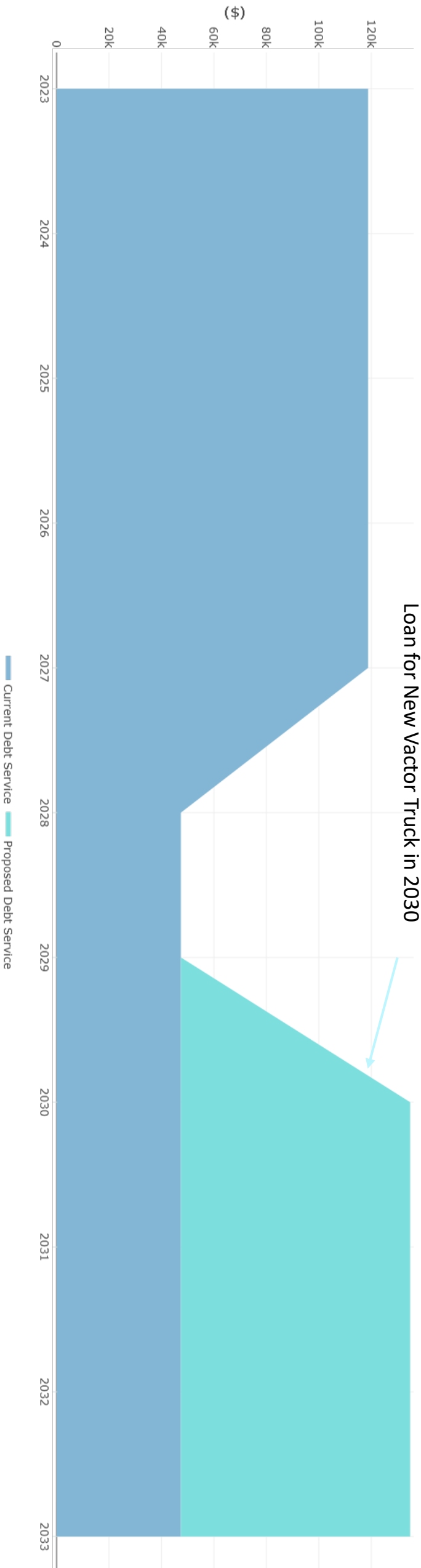


Debt Expense



This chart represents the utility's use of debt to fund capital investments and manage cash flow needs. Debt financing allows the utility to spread the cost of large infrastructure projects over time, aligning repayment with the useful life of the assets and the benefits received by future ratepayers. Historic figures reflect actual debt service payments, while future projections are based on existing debt schedules and anticipated borrowing tied to planned improvements.

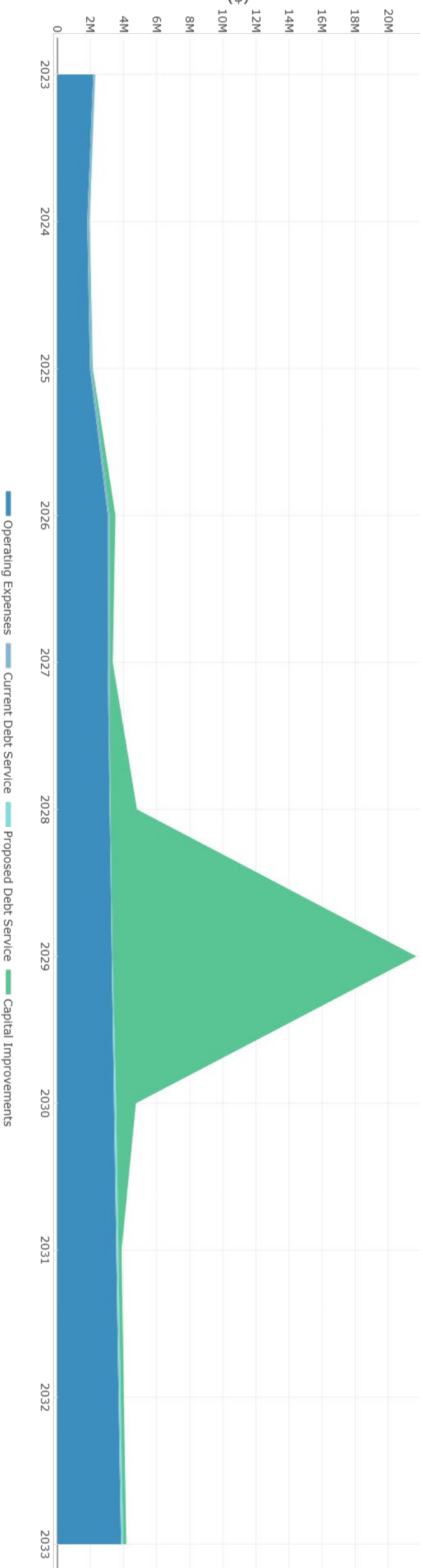
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Revenue Requirements

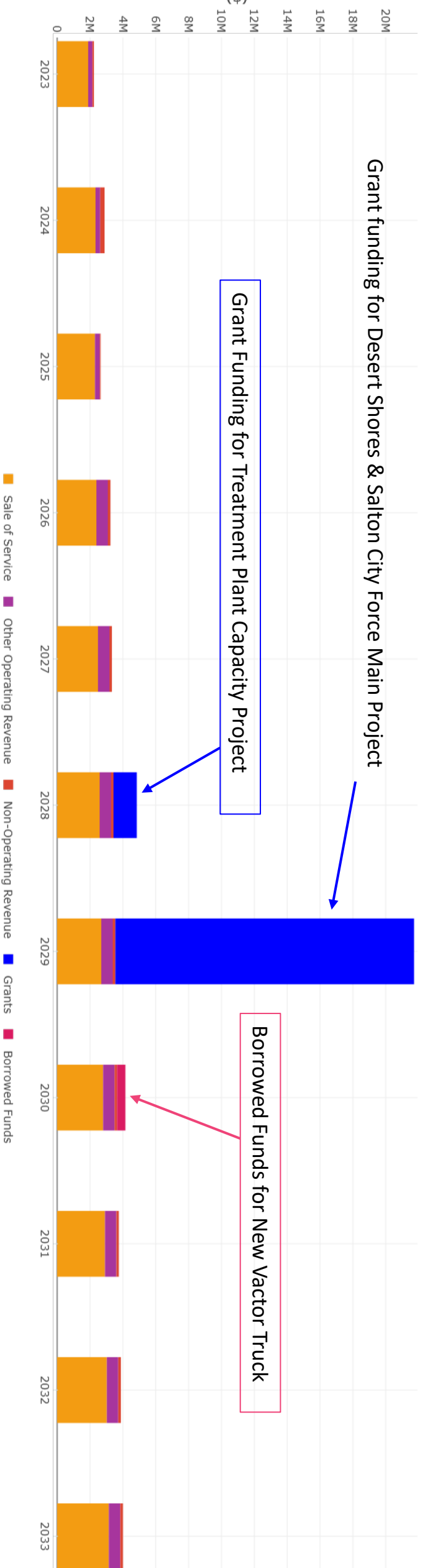
Revenue requirements are the total funds needed to operate, maintain, and reinvest in infrastructure sustainably. This includes operating costs, debt service, and capital replacement needs.





Projected Revenues –No Growth

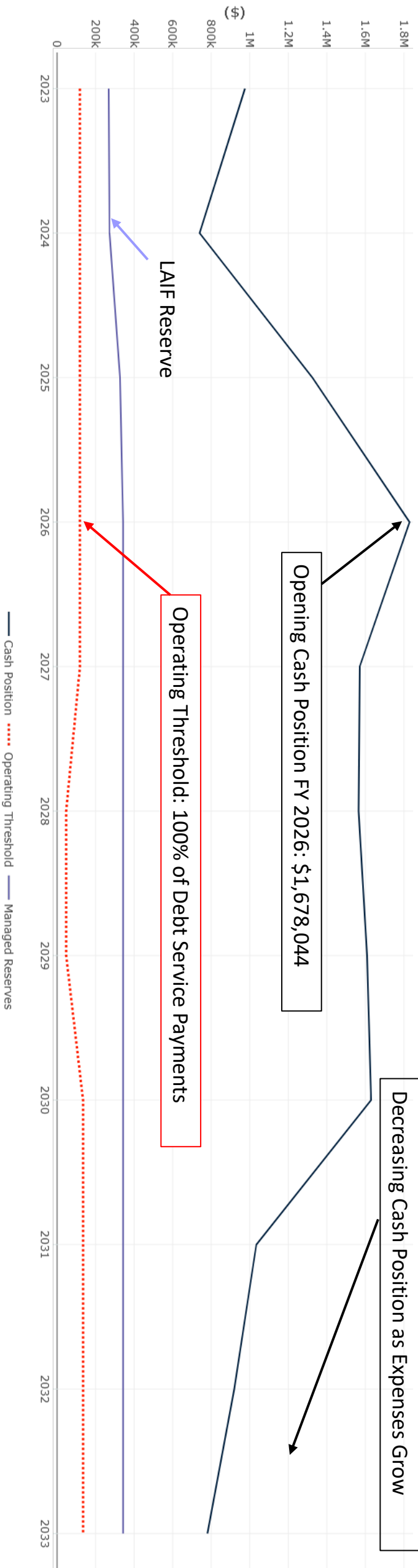
Status quo revenues refer to the funding expected under current rates, policies, and practices without any changes. This projection helps determine whether existing revenue streams are sufficient to cover future operating costs, debt obligations, and capital needs. Comparing status quo revenues to revenue requirements reveals any gaps that may need to be addressed through rate adjustments or new funding sources.



Cash Position



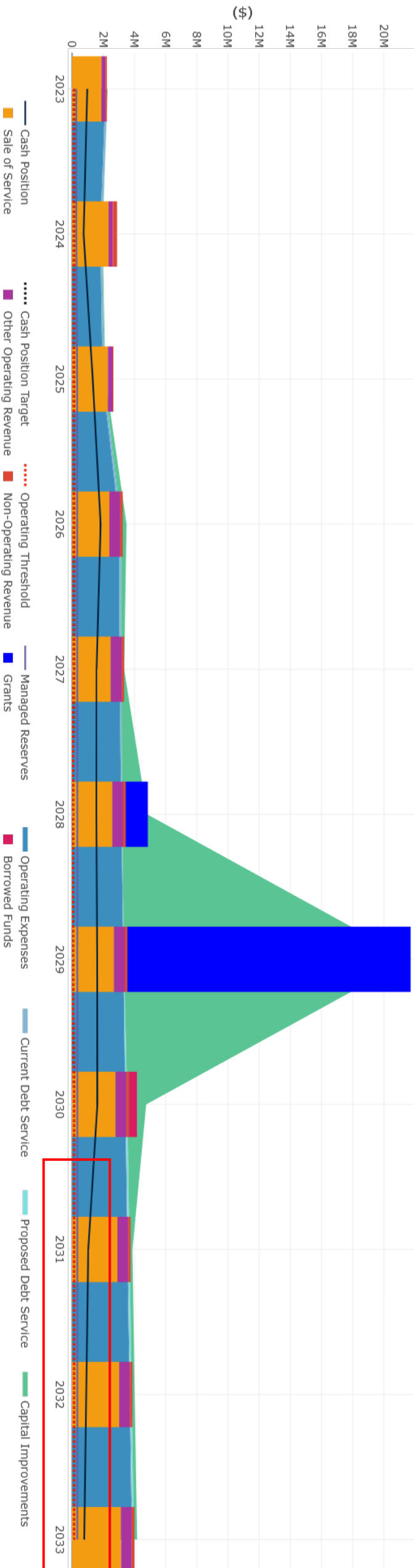
The cash position reflects the available funds a utility has on hand to cover operations, emergencies, and financial obligations. Maintaining adequate cash reserves—guided by targets or thresholds—ensures stability, supports long-term planning, and helps manage unexpected costs. Regularly tracking the cash position is key to maintaining financial resilience.



Status Quo - Long Term Financial Model



The status quo long-term financial model reflects Salton Community Services District's projected financial performance under current rates and policies, before any revenue increases are considered. It shows how existing revenues align with future expenses, capital needs, and cash reserve targets.

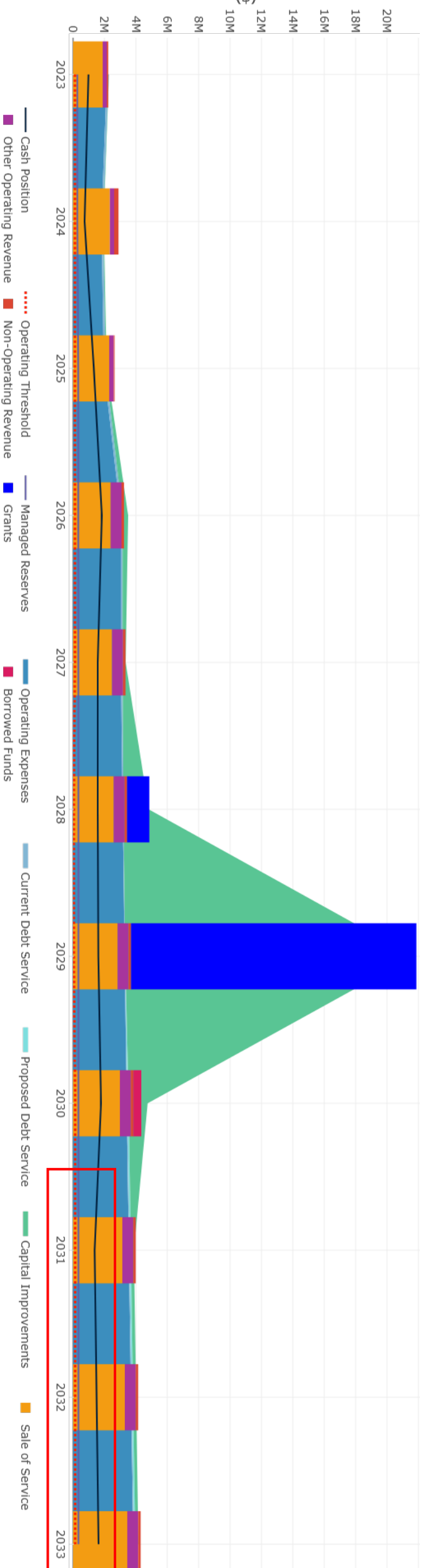


Proposed Solution



Proposed Solution – 10% in FY2029, 5% Annually After

The long-term financial model with proposed revenue increases shows the utility's projected financial performance after implementing changes to rates or funding strategies. It illustrates how the additional revenue impacts the ability to cover operating costs, fund capital reinvestment, and maintain target cash reserves. This version of the model helps assess whether the proposed increases are sufficient to achieve long-term financial sustainability and meet established financial goals.



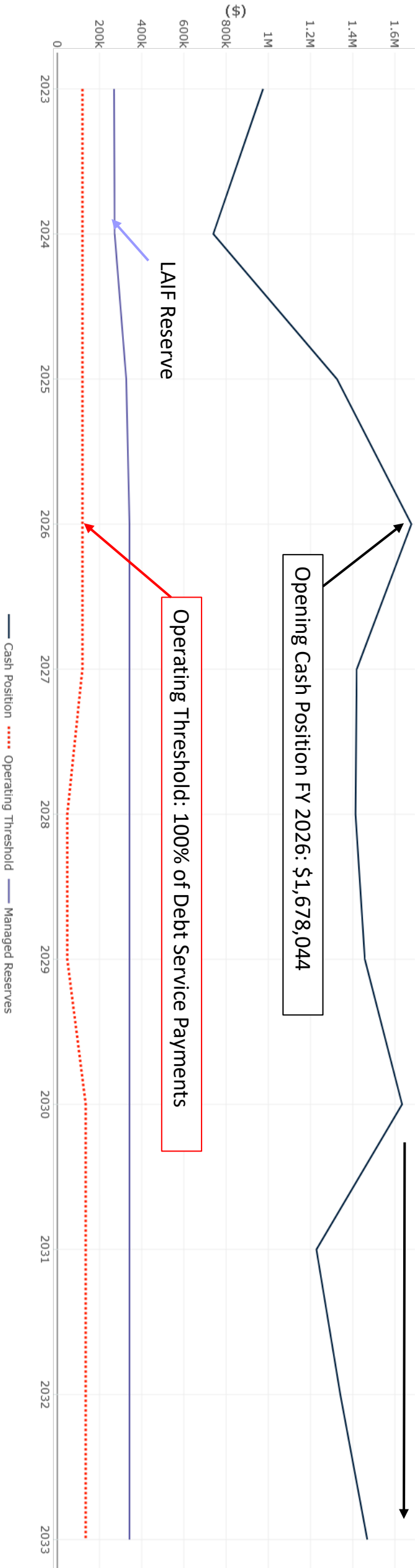
FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
4%	4%	10%	5%	5%	5%	5%

Cash Position



The cash position reflects the available funds a utility has on hand to cover operations, emergencies, and financial obligations. Maintaining adequate cash reserves—guided by targets or thresholds—ensures stability, supports long-term planning, and helps manage unexpected costs. Regularly tracking the cash position is key to maintaining financial resilience.

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1209 VAN BUREN AVE.
POST OFFICE BOX 5268
SALTON CITY, CALIFORNIA 92275-5268
TELEPHONE: (760) 394-4446
scsd@saltoncsd.ca.gov

Field Foreman Omar Ruiz May 2026 SCSD

SCSD has continued with its normally scheduled services to stations and facilities

- Daily station hour readings.
- Collecting samples for Lab testing.
- Monitoring of stations conditions.
- Collect data on pond reading.
- Test station alarm systems.
- Change feeding pond accordingly.
- Upkeep of all three pond facilities

May 2nd.

While running stations over the weekend we found station 9 to have a high-level light on, after some troubleshooting it was determined that the check valve was faulty and was replaced.



May 8th

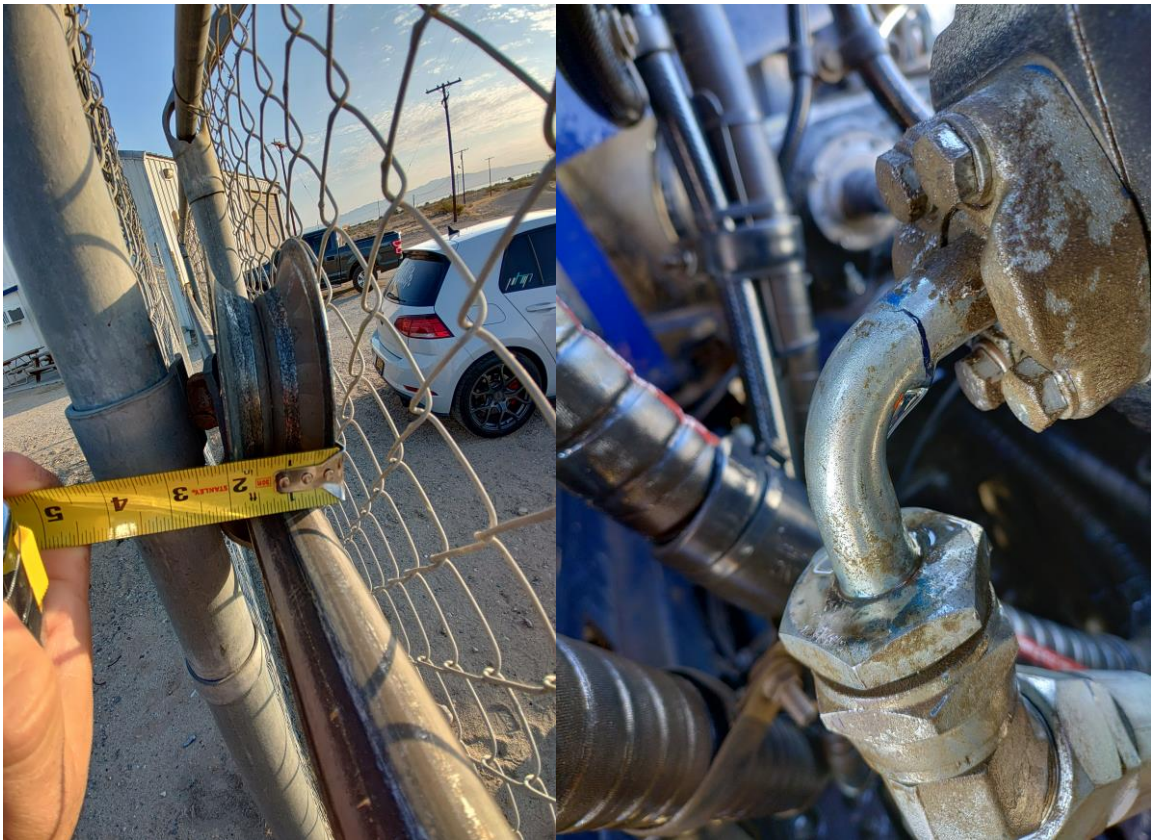
We received a call from residents near Huntington Ave of sewer backing up, upon inspection of sewer line it was found that the old clay lateral line had collapsed due to root intrusion. Old lateral line was excavated and replaced with new line. New line was tested and confirmed that home was back to normal.



May 20th.

The team was assigned to fix shop main gate as the rolling wheel had worn out and needed replacement. The wheels were acquired locally and installed next day.

That same week we had an issue with our sewer jet as one of the hydraulic fittings had a crack causing the line to begin leaking, the sewer jet was inspected at shop and fitting was located locally and installed same day. Sewer jet was tested to ensure proper fitment and put back into service.



May 27th.

SCSD received a call from a resident near Lake View Ct having slow draining sewer. Sewer line was inspected and found to have a blockage near the cleanout. Upon excavating and removing cleanout portion of the sewer line it was found to have a severe root blockage. The affected portion of the line was replaced and tested. Home was back to normal operation after completion.





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Park Supervisors Report for May 2026 Pascual Muniz

Salton City Park

- We continue to monitor homelessness and vandalism.
- Wash the floors with Simple Green, restock the restrooms with toilet paper
- Replaced the monitor for the cameras
- I talked to the park host about his truck and trailer to park somewhere else

Desert Shores Park

- Washed the patio and sidewalk
- Cut the grass
- Applied fertilizer on the brown spots on the soccer field
- Increase the water in the middle where the yellow grass started to come out

Buildings

- Replaced broken sewer vent pipes in the walls to get rid of the smell in the office area
- Continue to apply stucco on the new breakroom at the shop



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General Managers Report

May 2026

Emmanuel Ramos

- During a recent visit to the Desert Shores Soccer Park, Abigail from the Imperial County Air Pollution District conducted an inspection of the Phase 2 project. We had the opportunity to accompany her on a walkthrough around the perimeter of the grass addition for Phase 2. Additionally, we captured some aerial photographs to share with the ICAPD, reinforcing our commitment to collaboration on this initiative.
- Adrien Lopez from Waterboard and Steve Ledbetter from TKE visited the TRC facility to engage in discussions regarding the planning of two new ponds. These projects are currently under consideration for planning and design in collaboration with the Waterboard Grant.
- Envirosuite recently facilitated a demonstration for the sewer crew focused on effective odor management strategies.
- We have recently been experiencing some odors in the office, prompting us to investigate the source of the issue. I reached out to Pascual and Hector, who, with the help of Julio from our sewer crew, were able to pinpoint the source of the smell. Julio recommended that we consider purchasing a smoke machine to assist in identifying any potential breaks in the lines. Upon further examination, it appears that the primary concern contributing to the strong odor, along with other related issues, may involve some damaged lines.



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Wednesday, June 17, 2026

Finance Report

For the Month of May:

Revenue: \$ 12,291.26
GF: \$ 7,943.48
SM: \$ 4,347.74

Expense: \$ 140,435.41
GF: \$ 7,745.52
SM: \$ 132,689.89

- 21% decrease in expenses over April
- 52% under budget on expenses so far, this 25-26 fiscal year

- Continued work with the Punn Group and O'Connor & Company on Audits
 - Received FY 2023 Audit Report; provided to LAFCO as well as posted on website

- Continued review of FY2024 financials to submit to Auditor
- Continued work on FY 26-27 Budget

- Continued work with Waterworth on Prop 218 Sewer Database

- Continued Work on SC Park Grant



Salton Community Services District

MEETING DATE: June 17, 2026, Item Number:1

SUBJECT: Review and Approve Proposed FY 2026-2027 Budget

DATE: 06/17/2026

FROM: Christina R. Sutton, Finance Officer/Human Resources Director

To: District Board of Directors

Item:

Review and approve the proposed FY 2026-2027 Budget

Background and Analysis:

The budget document is the Salton Community Services District’s annual financial plan, prepared by the Finance Officer and approved by the Board of Directors. The financial plan serves as a policy document, an operations guide for District’s Departments, and as a communication device. The audience of the budget document are the citizens, local businesses, debt holders and debt rating agencies, other governmental agencies, and the District’s independent auditor.

Summary of Total District Revenue and Expenditures

			Change from 2025-26 Budget	
	2025-26 Budget	2026-27 Budget	Amount	Percent
Revenue	\$4,307,784.41	\$5,391,425.08	\$1,083,640.67	25%
Budgeted Reserv.	<u>408,301.22</u>	<u>630,254.38</u>	<u>221,953.16</u>	54%
Total Resources	4,716,085.63	6,021,679.46	\$1,305,413.83	28%
Expenditures	<u>\$4,273,982.22</u>	<u>\$5,353,039.15</u>	\$1,079,056.93	25%
EFY Reserve	\$442,103.41	\$668,460.31		

The total FY 2026-27 Budget of \$5.4 million projects a revenue increase of 25%. As shown, the Sewer Maintenance is the largest revenue source at (\$4.4 million,) followed by the General Fund (\$976,275.84).



Salton Community Services District
2026-2027 Budget

**Salton Community Services District
Budget FY 2025-2026**

6/11/2026

	2026-2027	2025-2026
	Proposed Budget	Approved Budget
General Fund Revenue	976,275.84	934,129.41
General Fund Expenditures:		
Administration	244,341.00	262,719.83
Non-Department	80,736.15	89,684.20
Fire Departments	63,265.00	5,587.50
Public Works	248,865.13	210,892.84
Parks and Recreation	316,109.00	343,802.00
	<u>953,316.28</u>	<u>912,686.37</u>
Surplus/(Deficit)	22,959.56	21,443.04
Sewer Maintenance Revenue	4,415,149.24	3,373,655.00
Sewer Maintenance Expenditures	<u>3,048,478.59</u>	<u>3,038,713.89</u>
Operational Surplus/(Deficit)	1,366,670.65	334,941.11
SM Capital Exp. (Equip. - Vac Truck Lease)	71,384.53	71,384.53
SM Capital Exp. (Equip. - Generators (2))	40,000.00	
SM Capital Expense (Tools purchases)	6,000.00	3,000.00
SM Capital Expense (Vehicle purchase(s))	0.00	0.00
SP Construction/upgrade/repair expense	1,220,000.00	235,355.96
Non-Operaitonal office building principal payment	13,769.75	12,841.47
Total Non-Op and Captial Purchases	1,351,154.28	322,581.96
SM TOTAL Surplus/(Deficit)	15,516.37	12,359.15
Sewer Construction Revenue	211.00	211.00
Sewer Construction Expenditures	55.00	55.00
Operational Surplus/(Deficit)	156.00	156.00
Capital Expense (Equip/decommissioning/replemnt)	0.00	0.00
Surplus/(Deficit)	156.00	156.00
Reserve Accounts:	630,254.38	408,301.22
LAIF	0.00	0.00
Surplus/(Deficit)	630,254.38	408,301.22
	0.00	0.00
	0.00	0.00
Surplus/(Deficit)	0.00	0.00
	0.00	0.00
	0.00	0.00
Surplus/(Deficit)	0.00	0.00

		2026-2027	2025-2026
<u>Account</u>	<u>General Fund Revenue</u>	Proposed Budget	Approved Budget
	Taxes and fees		
4-1101	GF property taxes - secured	290,000.00	145,003.51
4-1102	GF property taxes - unsecured	47,000.00	34,129.42
4-1103	GF property taxes - homeowners	200,000.00	295,976.32
4-1104	GF property taxes - supplemental	6,500.00	5,000.00
4-1125	GF architectural plans fees	1,800.00	1,800.00
	General Fund Total Taxes & Fees	545,300.00	481,909.25
4-1200	Interest Income		
4-1201	GF operational LAIF interest income	300.00	300.00
4-1203	GF checking interest income	20.00	20.00
4-1205	GF reserve LAIF interest income	25.00	25.00
4-1206	GF street light dev. LAIF interest income	130.00	130.00
	General Fund Total Interest Revenues	475.00	475.00
4-1300	Rental Income		
4-1304	GF cellular tower rent	32,641.84	32,207.56
4-1307	Burrtec Waste contract agreement	17,000.00	28,385.60
	General Fund Total Rental Revenues	49,641.84	60,593.16
4-1500	Parks and Recreation		
4-1504	GF parks grant income	163,609.00	177,952.00
4-1599	GF other parks & recreation fees		
4-1701	Sports & recreation fees		
	Parks and Recreation Total Revenues	163,609.00	177,952.00
4-1600	Fire Department		
4-1612	GF fire dept. rental income - AMR	15,750.00	13,200.00
	Fire Departments Total Revenues	15,750.00	13,200.00
4-1800	Special Projects		
4-1899	GF other proceeds		
4-1900	Other Revenue		
4-1904	GF gain on sale of land (Duplex)	200,000.00	200,000.00
4-1906	ND unspecified dept donations	1,500.00	
4-1999	GF other revenue income		
	General Fund Total Other Revenues	201,500.00	200,000.00

		2026-2027	2025-2026
<u>Account</u>	<u>General Fund Revenue</u>	Proposed Budget	Approved Budget
	TOTAL GENERAL FUND REVENUE	976,275.84	934,129.41

		2026-2027	2025-2026
<u>Account</u>		Proposed Budget	Approved Budget
	<u>Administrative Expenses</u>		
6-1300	Supplies & Postage		
6-1300	Supplies Expense	1,300.00	1,050.00
6-1301	Postage	210.00	210.00
6-1302	Internet Services	3,000.00	4,830.00
6-1400	Bank Charge Expenses		
6-1405	AD bank check orders expense	476.00	476.00
6-1406	Service charge expense	200.00	210.00
6-1499	AD other bank charge expense	105.00	105.00
6-1500	Professional Services		
6-1500	Professional Services Expenses	15,750.00	15,750.00
6-1501	GF auditing expense	25,500.00	25,500.00
6-1502	Accounting Services Expense	32,000.00	30,000.00
6-1503	GF Prof. Consult Expense	10,000.00	10,000.00
6-1504	GF Engineering Expense	50,000.00	15,000.00
6-1600	Building/Grounds		
6-1600	Building/Grounds	12,500.00	20,000.00
6-1601	GF Office Tech Purchases Exp	2,000.00	2,000.00
6-1602	Building Maint Expense	15,000.00	5,000.00
6-1700	Travel		
6-1701	Travel Expense-GF	1,000.00	1,000.00
6-1800	Other Expenses		
6-1802	AD administration fees due to SM	75,000.00	130,838.83
6-1808	AD District functions expense		
6-1830	AD county fees		
6-1849	AD other miscellaneous expense	300.00	750.00
	Total Administrative Expenses	244,341.00	262,719.83
	<u>Non-Departmental Expenses</u>		
6-2003	ND street lighting expense Electrical cost	30,000.00	35,280.00
6-2005	ND liability insurance premiums expense	6,076.15	7,249.20
6-2007	ND election expense	4,500.00	
6-2099	ND other expense (Emergency)		
6-2200	Tax Expenses		
6-2201	ND prop. tax assessmt. exp. (40-acres - Rivrsde Co.)	160.00	155.00

		2026-2027	2025-2026
<u>Account</u>		Proposed Budget	Approved Budget
6-2299	ND other tax expense		
6-2300	Legal Expenses		
6-2301	ND district finance and legal expense	40,000.00	47,000.00
6-2302	ND architectural legal expense		
6-2303	Settlement Payout GF		
6-2399	ND other legal expense		
	Total Non-Departmental Expenses	80,736.15	89,684.20

		2026-2027	2025-2026
<u>Account</u>		Proposed Budget	Approved Budget
	<u>GF Department Expenses</u>		
6-3200	GF Utilities Expense		
6-3201	GF telephone expense	400.00	600.00
6-3202	GF water service expense FD House		682.50
6-3203	GF electric service expense IID - Fire Station		
6-3207	GF technical expense	1,500.00	1,575.00

		2026-2027	2025-2026
<u>Account</u>		Proposed Budget	Approved Budget
6-3300	GF Maintenance Expenses		
6-3332	GF A/C maintenance & supplies expense -FD	1,365.00	1,365.00
6-3460	GF building & grounds expense - FD	60,000.00	1,365.00
	Total Fire Departments Expenses	63,265.00	5,587.50

		2026-2027	2025-2026
Account		Proposed Budget	Approved Budget
	<u>Public Works Expenses</u>		
6-4100	PW Wages & Benefit Expenses		
6-4101	PW wages expense	111,493.20	106,184.00
6-4104	PW health benefits expense	24,371.93	23,211.36
6-4105	PW retirees' health benefit expense (1 employee)		
6-4107	PW retirement employer expense	23,000.00	19,734.75
6-4111	PW workers' comp (7580) expense	27,000.00	30,812.73
6-4709	PW Vehicle/Equipment Expense	20,000.00	5,775.00
6-4710	PW vehicle maintenance expense	20,000.00	5,775.00
6-4720	PW fuel and oil expense	8,000.00	6,000.00
6-4730	PW equipment/building repair expense	5,000.00	8,400.00
6-4830	PW tools purchase expense	5,000.00	2,500.00
6-4840	PW maintenance expense	5,000.00	2,500.00
	Total Public Works Expenses	248,865.13	210,892.84
	<u>Parks & Recreation Expenses</u>		
6-5100	Salton City Park Expenses		
6-5102	SC Park water service expense	1,500.00	1,250.00
6-5103	SC Park electric service expense	1,500.00	1,000.00
6-5105	SC Park supplies expense	500.00	1,000.00
6-5106	SC Park equipumt/building maintenance expense	20,000.00	20,000.00
6-5107	SC Park improvement expense	20,000.00	30,000.00
6-5109	SC Park other expense	163,609.00	177,952.00
6-5300	Desert Shores Park Expenses		
6-5302	DS Park water service expense	8,500.00	5,800.00
6-5303	DS Park electric service expense	5,500.00	5,800.00
6-5305	DS Park supplies expense	5,000.00	1,000.00
6-5306	DS Park equipment/building maintenance expense	20,000.00	20,000.00
6-5307	DS Park improvement expense	20,000.00	30,000.00
6-5310	DS Park Grant- Soccer Field		
6-5313	DS Park Landscape Expese	50,000.00	50,000.00
	Total Parks & Recreation Expenses	316,109.00	343,802.00
6-5403	Office electrical expense		
6-5503	Other electrical expense	3,307.50	3,150.00
	Total Electrical Expenses	3,307.50	3,150.00

		2026-2027	2025-2026
<u>Account</u>		Proposed Budget	Approved Budget
	TOTAL GENERAL FUND EXPENSES	956,623.78	915,836.37

		2026-2027	2025-2026
		Proposed Budget	Approved Budget
<u>Account</u>	<u>Sewer Maintenance Revenue</u>		
4-2100	Taxes and fees		
4-2101	SM sewer user charges	2,423,843.58	2,391,578.53
4-2102	SM connection charges	44,400.00	44,400.00
4-2103	SM sewer lot standby fee	662,980.66	647,912.64
4-2104	SM interest & penalties fee	100,000.00	150,000.00
4-2107	SM administration fees from GF	75,000.00	130,838.83
4-2108	SM administration fees from SC	30.00	30.00
4-2109	SM administration fees from tract 576A	10.00	10.00
4-2110	SM administration fees from tract 662	10.00	10.00
4-2111	SM administration fees from tract 679	10.00	10.00
4-2200	Interest Income		
4-2201	SM LAIF operational interest income	1,260.00	1,260.00
4-2203	SM checking interest income	31.50	31.50
4-2204	SM reserve LAIF interest income	1,050.00	1,050.00
4-2208	SM loan reserve interest income	21.00	21.00
4-2209	SM Capital reserve LAIF interest income	262.50	262.50
4-2300	Miscellaneous Income		
4-2303	SM gain on sale of equipment		
4-2312	SM Waterboard Planning Grant	1,100,000.00	
4-2400	Rental Income		
4-2401	SM office suite #2 rent (Imperial Co. Free Library)	6,240.00	6,240.00
TOTAL SEWER MAINTENANCE REVENUE		4,415,149.24	3,373,655.00

		2026-2027	2025-2026
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
4-100	Tax Correction/Reimbursement	106,218.00	122,661.00
6-6000	Sewer Maintenance Expenses		
6-6100	Wages and Benefits Expenses		
6-6101	SM wages expense	740,835.90	705,558.00
6-6102	SM employer wages tax expense	76,000.00	70,000.00
6-6103	SM worker's compensation (7580) expense	27,000.00	30,812.73
6-6104	SM health benefits expense	167,570.73	150,874.54
6-6105	SM retirees' health benefits expense (6 employees)	28,261.70	27,575.05
6-6106	SM retirement contributions expense	73,500.00	70,000.00
6-6108	SM accrued retirement expense	63,000.00	60,000.00
6-6109	SM clerkal office wages expense	210,757.37	189,871.50
6-6110	SM administration (GM) wages expense	110,000.00	110,000.00
6-6111	SM GM worker's comp. expense (8740)	2,300.00	2,131.98
6-6112	SM clerical worker's comp. expense (8810)	800.00	671.13
6-6113	SM director's compensation expense	12,000.00	12,000.00
6-6199	SM other wages and benefits expense		
6-6200	Supplies Expense		
6-6201	SM uniforms expense	6,000.00	3,928.50
6-6204	SM safety supplies expense	10,000.00	15,000.00
6-6205	SM work boots expense	4,700.00	4,410.00
6-6206	SM janitorial supplies expense	800.00	420.00
6-6300	Bank Charge Expenses	1,000.00	1,000.00
6-6301	SM wire fee expense	150.00	150.00
6-6302	SM bank late fee/finance charges	100.00	100.00
6-6305	SM check order expense	578.81	551.25
6-6400	Vehicle & Equipment Expenses		
6-6401	SM vehicle maintenance expense	65,000.00	25,000.00
6-6402	SM equipment maintenance expense	50,000.00	100,000.00
6-6403	SM equipment rental expense	30,000.00	30,000.00
6-6405	SM fuel & oil expense	86,172.79	86,821.88
6-6407	SM shop supplies expense	5,000.00	10,000.00
6-6499	SM other vehicle/equip. exp.	1,500.00	1,500.00

		2026-2027	2025-2026
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
6-6500	Utilities Expenses		
6-6501	SM CVWD water service expense	4,725.00	4,500.00
6-6502	SM electric service IID expense	229,965.93	219,015.17
6-6503	SM telephone expense (office)	4,500.00	3,675.00
6-6504	SM cell phones expense	15,000.00	15,225.00
6-6505	SM underground dig alerts expense	1,488.38	1,417.50
6-6506	SM internet service expense	3,000.00	8,090.70
6-6507	SM propane expense	550.00	700.00
6-6508	SM alarm security expense	3,236.40	1,417.50
6-6509	SM solid waste disposal	500.00	500.00
6-6600	Licenses and Permits Expenses		
6-6601	SM employee license expense	16,500.00	16,500.00
6-6603	SM county permits expense	3,500.00	3,500.00
6-6604	SM state permits expense	1,500.00	1,500.00
6-6605	SM membership/association dues expense	9,867.38	9,397.50
6-6606	SM waste discharge permit fees expense	33,000.00	55,650.00
6-6607	SM toxic waste disposal expense	2,625.00	2,500.00
6-6700	Sewer System Expenses		
6-6711	SM sewer lines maintenance expense	85,000.00	85,000.00
6-6712	SM pump station maintenance expense	100,000.00	100,000.00
6-6713	SM sewer pond maintenance expense	100,000.00	100,000.00
6-6721	SM plumbing supplies expense	5,500.00	5,500.00
6-6722	SM electrical supplies expense	1,500.00	1,500.00
6-6723	SM lumber supplies expense	1,500.00	1,500.00
6-6724	SM hardware supplies expense	2,500.00	2,500.00
6-6750	SM lab testing expense	26,968.91	19,320.00
6-6752	SM engineering services expense	70,000.00	70,000.00
6-6753	SM Bulk mailing expense	2,500.00	3,000.00
6-6759	SM Prof. Consult Exp.	25,000.00	25,000.00
6-6760	SM prof. svcs. expense	25,000.00	25,000.00
6-6761	SM Smart Cover monitoring expense	5,027.40	4,725.00
6-6763	Accounting Services Expense	32,000.00	60,000.00

		2026-2027	2025-2026
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
6-6800	Miscellaneous Expenses		
6-6802	SM building & grounds maintenance expense	50,000.00	10,000.00
6-6806	SM postage expense	1,000.00	500.00
6-6807	SM office supplies expense	2,000.00	2,000.00
6-6808	SM fire extinguisher expense	551.25	525.00
6-6809	SM express shipping		
6-6810	SM advertising expense	2,500.00	3,000.00
6-6811	SM long term loan interest expense	35,813.85	38,874.91
6-6821	SM liability insurance premiums expense	115,446.85	137,744.30
6-6831	SM legal expense	35,000.00	65,000.00
6-6832	SM auditing expense	25,500.00	25,500.00
6-6833	SM technical support services expense	28,000.00	26,460.00
6-6834	SM property tax collection expense	12,500.00	12,500.00
6-6835	SM GASB 68 actuarial report expense	700.00	1,400.00
6-6836	SM elections cost expense	4,500.00	4,000.00
6-6838	SM Settlement Payout		
6-6851	SM travel expense	1,000.00	1,000.00
6-6852	SM training expense	11,000.00	6,000.00
6-6853	SM physicals expense	3,000.00	1,500.00
6-6854	SM copier lease/maintenance expense	7,200.00	6,825.00
6-6855	SM CA/US flag expense	1,000.00	500.00
6-6856	SM subscriptions expense	7,500.00	6,000.00
6-6870	SM drug testing expense	500.00	500.00
6-6881	SM sales tax expense	500.00	500.00
6-6890	SM bulk water expense (for water purifier)	1,200.00	1,200.00
6-6892	SM computer software expense	3,000.00	3,000.00
6-6893	SM breakroom expense	1,000.00	450.00
6-6894	SM payroll processing expense	6,366.94	6,063.75
6-6899	SM other expense		
7-0001	Translation Services		
	Total SM Operations Expenses	3,048,478.59	3,038,713.89
6-6900	Capital Purchases		
6-6910	SM equipment Installments/Purchase (Vac Truck Lease)	71,384.53	71,384.53
6-6910	SM equipment Purchase - Generators (2)	40,000.00	
6-6920	SM furniture purchase expense		
6-6921	SM computer purchase expense	2,500.00	
6-6930	SM tools purchases expense	3,500.00	3,000.00
6-6940	SM vehicle purchase expense		
6-6942	SM vehicle lease/purchase expense		

		2026-2027	2025-2026
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
2-9008	SM office building principal payment expense	13,769.75	12,841.47
	Total SM Capital Purchases Expenses	131,154.28	87,226.00
6-9370	SP construction expense	20,000.00	25,000.00
6-9371	SP pump station upgrade expense	20,000.00	35,000.00
6-9372	SP sewer line replacement expense	20,000.00	65,000.00
6-9373	SP TRC repair/upgrade expense	20,000.00	55,000.00
6-9374	SP areiation expense	40,000.00	50,000.00
6-9399	SP other expense - Waterboard Planning Grant	1,100,000.00	5,355.96
	Total Sewer Projects Expenses	1,220,000.00	235,355.96
	Liability Accounts		
9-0002	Non-op.expense		
	Total Non-Operations Expenses	0.00	0.00
	TOTAL SEWER MAINTENANCE EXPENSES	4,399,632.87	3,361,295.85

		2026-2027	2025-2026
Account	Sewer Construction Revenues	Proposed Budget	Approved Budget
4-3200	Interest Income		
4-3201	SC LAIF interest income	10.00	10.00
4-3203	SC checking interest income	1.00	1.00
4-3207	SC tract assessments (Tract 571 - Dst. Shrs)		
4-3208	SC capacity reserve fees income	0.00	0.00
4-3209	SC capacity LAIF interest income	200.00	200.00
4-3299	SC other income		
TOTAL SEWER CONSTRUCTION REVENUE		211.00	211.00
Account	Sewer Construction Expenses		
6-7000	Sewer Construction Expenses		
6-7001	SC administrative fee expense	55.00	55.00
6-7003	SC wire fee expense		
6-7007	SC engineering fee expense		
6-7010	SC new line construction expense		
6-7099	SC other expense		
Total SC Operations Expenses		55.00	55.00
6-6900	Capital Purchases		
6-7910	SC equipment purchases expense		
TOTAL SEWER CONSTRUCTION EXPENSES		55.00	55.00

<u>Account</u>		<u>RESERVES</u>	
		2026-2027	2025-2026
1-1300	LAIF	Proposed Budget	Approved Budget
1-1301	General Fund Operating Reserve Account	63,468.41	40,981.06
1-1311	General Fund Emergency Reserve Account	5,344.05	3,447.23
1-1313	Street Light Fees Reserve Account	32,273.63	20,815.50
1-1302	Sewer Maintenance Operating Reserve Account	269,790.55	175,098.62
1-1317	Sewer Maintenance CIP Reserve Account	59,826.65	38,741.80
1-1312	Sewer Maintenance Emergency Reserve Account	171,476.76	111,058.28
1-1303	Sewer Construction Reserve Account	1,938.96	1,232.20
1-1315	SC Capacity Reserve Account	26,135.37	16,926.53
Total Reserve		630,254.38	408,301.22

General Fund Revenue Projection Changes:

4-1101/4-1125 26/27 545,300 25/26 481,909.25 – 13% increase on Imperial County property taxes
4-1504 GF Park Grant Income 26/27 163,609 25/26 177,952.00 – remaining grant funds that have not yet been reimbursed

General Fund Expense Projection Changes:

6-1504 GF Engineering Expense: 26/27 50,000 25/26 15,000 – Increase for Park Master Plans
6-3460 GF Building & Grounds Expense: 26/27 60,000 25/26 1,365.00 – Increase for Roof Replacement for 1520 Nile Drive (FD House)

Sewer Maintenance Revenue Projection Changes:

4-2312 SM Waterboard Planning Grant 26/27 1.1million 25/26 0.00

Sewer Maintenance Expense Projection Changes:

6-6606 SM Waste Discharge Permit Fee Expense: 26/27 33,000 25/26 55,650.00 – DS Permit regulations changed which decreased permit price
6-6750 SM Lab Testing Expense: Increased requirement for sampling on more components and more often. Ex: TRC Monitoring wells monthly, quarterly \$ 26, 968.91 7% increase from 25-26
6-6802 SM Building & Grounds Maintenance Expense: 26/27 50,000 25/26 10,000 – Damage repair to office building from winter storm if Insurance does not cover full repair.
6-6852 SM Training Expense 26/27 11,000 25/26 6,000 – New hire required training

Capital Improvement Program (CIP) Projection Changes:

6-6910 SM Equipment Purchase – Generators (2) 26/27 40,000 25-26 0.00 – Per GM Board Order requires that all lift stations have backup generators, 12 stations in total need generators
6-9399 SP Other – Waterboard Planning Grant: 26/27 1.1 million – Planning grant for CSD Treatment Plant Capacity

Recommended Action:

Board approve the FY 2026-2027 Budget



Salton Community Services District

MEETING DATE: 06/17/2026 Item Number: 15. A

STAFF REPORT

TO: Board of Directors

FROM: Staff

MEETING DATE: June 17, 2026

SUBJECT: Approval of the Authorizing Resolution for the Financial Assistance Application to the SWRCB (Resolution No. 2026-06-17-01)

RECOMMENDATION

Adopt Resolution No. 2026-06-17-01 authorizing the General Manager, or designee, to sign and file a Financial Assistance Application for a financing agreement from the State Water Resources Control Board (SWRCB) for a grant to fund the planning and design of new percolation and evaporation ponds for the Thomas R. Cannell Wastewater Treatment Facility (TRC WWTF) in an amount not to exceed \$1,101,375.00 plus a 10% contingency.

EXECUTIVE SUMMARY

The Salton Community Services District ("District") operates the Thomas R. Cannell (TRC) Wastewater Treatment Facility (WWTF). Over the past several years, the facility has experienced persistent effluent management and operational challenges due to undersized infrastructure. To address these issues without introducing significant financial burdens to its customers, the District sought and obtained technical assistance through the SWRCB funding under Proposition 1 to complete a Clean Water State Revolving Funding (CWSRF) Planning Application. Approval of the attached Authorizing Resolution is a standard and necessary requirement to officially apply for and execute the subsequent Financial Assistance Agreement for the project's planning and design phase.

BACKGROUND & PROBLEM STATEMENT

The District is organized under California Government Code Section 61000 et seq. and is committed to providing adequate, reliable wastewater treatment to protect the health, safety, and welfare of the communities it serves. However, the TRC WWTF is currently undersized and lacks the necessary capacity to consistently satisfy modern regulatory standards. These physical constraints have resulted in periods of regulatory noncompliance, particularly during adverse weather conditions and peak flow periods where effluent management becomes highly volatile. To establish a definitive fix, the District utilized Proposition 1 technical assistance from the SWRCB to draft a CWSRF Planning Application. The resulting project—titled Salton CSD Treatment Plant Capacity (the "Project")—focuses on enhancing core treatment processes, expanding storage infrastructure, optimizing hydraulic management, and establishing long-term operational resilience.

PROJECT DESCRIPTION

The specific scope of work covered under this requested financial assistance application includes the comprehensive engineering planning and design of new percolation and evaporation ponds at the TRC WWTF. Expanding pond capacity will alleviate hydraulic bottlenecks, secure adequate storage buffer during wet weather events, and ensure steady state compliance with state environmental discharge requirements.

FINANCIAL IMPACT

A primary objective of the District administration is to minimize direct financial impacts on its utility customers. Securing grant funding via the SWRCB allows the District to advance critical infrastructure improvements without requiring immediate localized rate restructurings or debt financing.

Project Financial Breakdown:

Base Planning & Design Grant Limit: \$1,101,375.00

Authorized Administrative Contingency (10%): \$110,137.50

Total Maximum Authorized Funding: \$1,211,512.50

ROLES & RESPONSIBILITIES

Per the resolution terms, the General Manager (acting as the Authorized Representative) or his/her designee will be legally empowered to conduct the following actions on behalf of the District: Sign, file, and submit the formal Financial Assistance Application to the SWRCB. Provide all required formal assurances, certifications, and commitments necessary within the application framework. Subject to prior Board approval, execute the final Financial Assistance Agreement along with any subsequent amendments or change orders. Represent the District in executing its obligations under the financing pact, including certifying official fund disbursement requests and ensuring rigorous compliance with all applicable state and federal statutory frameworks.

**AUTHORIZING RESOLUTION
OF THE BOARD OF DIRECTORS
OF THE
SALTON COMMUNITY SERVICES DISTRICT
RESOLUTION NO: 2026-06-17-01**

WHEREAS the Salton Community Services District ("District"), a California Community Services District under California Government Code Section 61000 et. seq., has experienced persistent effluent management issues at the Thomas R. Cannell (TRC) Wastewater Treatment Facility (WWTF), particularly during periods of peak flow and adverse weather conditions.

WHEREAS the District's wastewater treatment facilities, including the Thomas R. Cannell Wastewater Treatment Facility, are undersized, are not sufficient to continue meeting current regulations, and have experienced periods of noncompliance over the past several years.

WHEREAS the Salton Community Services District has obtained technical assistance through the State Water Resources Control Board funding under Proposition 1 to complete a Clean Water State Revolving Funding (CWSRF) Planning Application to provide TRC WWTF improvements, intended to address these challenges by enhancing treatment processes, increasing storage capacity, improving hydraulic management, and greater operational resilience.

WHEREAS the Salton Community Services District is committed to providing adequate and reliable wastewater treatment and to protecting the health, safety, and welfare of the communities it serves.

WHEREAS the Salton Community Services District would like to minimize financial impacts on its customers by seeking one or more available grants through the State Water Resources Control Board for the upgrades at the TRC WWTF.

NOW THEREFORE BE IT RESOLVED BY THE Board of Directors of the Salton Community Services District, **AS FOLLOWS:**

1. The General Manager of the Salton Community Services District (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the District, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for a grant for the planning and design of new percolation and evaporation ponds for the Thomas R. Cannell Wastewater Treatment Facility in an amount not to exceed \$1,101,375.00 plus a contingency of an additional 10% subject to the approval of the General Manager and CWSRF as described in the CWSRF Planning Application for Salton CSD Treatment Plant Capacity (the "Project").

2. The Authorized Representative, or his/her designee, is authorized and designated to provide the assurances, certifications, and commitments required for the Financial Assistance application, including executing a Financial Assistance Agreement from the State Water Resources Control Board and any amendments or changes thereto.

3. The Authorized Representative, or his/her designee, is authorized and designated to represent the District in carrying out its responsibilities under the Financing Agreement, including certifying disbursement requests on behalf of the District and assuring compliance with applicable state and federal laws.

PASSED AND ADOPTED by the Salton Community Services District at a regular meeting held on the 17th day of June 2026, by the following vote:

	YES	NO
Michael Friese, President	_____	_____
Oscar Ramirez, Vice President	_____	_____
Manuel H. Ramos, Director	_____	_____
Lidia Sierra, Director	_____	_____
David Reagle, Director	_____	_____

Michael Friese, President of the Board of Directors

ATTEST:

Sonia Thania Garcia, Secretary of the Board of Directors



Salton Community Services District

MEETING DATE: 06/17/2026 Item Number: 16. A

STAFF REPORT

TO: Board of Directors

FROM: Staff

MEETING DATE: June 17, 2026

SUBJECT: Approval of the 2026-2027 Residential Solid Waste Parcel Fees and Opt-Out Program (Resolution No. 2026-06-17-02)

RECOMMENDATION

It is recommended that the Board of Directors review and adopt **RESOLUTION NO. 2026-06-17-02**. This resolution approves the solid waste parcel fees for Fiscal Year 2026-2027 to fund residential refuse collection and establishes the policies, procedures, and approval authority for the District's Opt-Out Program.

BACKGROUND

The volume and variety of residential solid waste generated within the District present potential threats to public health, safety, and the environment through land pollution, water pollution, and illegal dumping. Prompt, orderly, and efficient waste collection is necessary to protect the community and prevent environmental deterioration.

Pursuant to California Government Code Sections 25827 and 25828, the District is authorized to collect solid waste and secure payment from benefited properties. To fulfill this need, the District maintains an Exclusive Franchise Agreement for Solid Waste and Recycling Services with Burrtec Waste and Recycling Services, LLC ("The Contractor"). The Board of Directors has determined that imposing a charge on all residential premises is the most effective and flexible method to fund these essential disposal services.

DISCUSSION

Resolution No. 2026-06-17-02 formalizes the solid waste policies and revenue collection mechanisms for the upcoming fiscal year:

- **Fee Establishment:** Parcel fees for the 2026-2027 fiscal year will be established for standard collection, removal, and disposal services rendered by Burrtec Waste and Recycling Services, LLC.
- **Applicability:** The fee applies to the owner of every property within the District improved with residential premises. Property owners are exempt only if they have been formally approved for the Opt-Out Program.
- **Opt-Out Program Administration:** The resolution establishes the guiding policies and procedures for the Opt-Out Program, granting administrative approval authority directly to the General Manager or their designated representative.
- **Tax Roll Collection:** Approved parcel fees in the amount of \$351.85 to be placed on the county tax roll. They will be collected concurrently and in the same manner as regular county ad valorem property taxes, shares the same delinquency procedures, and remains subject to identical penalties.

FISCAL IMPACT

Adopting this resolution secures the dedicated revenue required to maintain continuous, regulated residential trash and recycling services through the franchise contractor for Fiscal Year 2026-2027. Delinquent fees will be handled through standard property tax enforcement and sale procedures via the county tax roll.

RESOLUTION NO. 2026-06-17-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT APPROVING THE 2026-2027 PARCEL FEES ON LAND LOCATED IN THE DISTRICT TO PROVIDE FOR THE COLLECTION OF SOLID WASTE GENERATED FROM RESIDENTIAL USE OF SUCH PARCELS AND OPT-OUT PROGRAM FOR THE DISTRICT AND ITS CONSTITUENTS.

WHEREAS, a considerable volume and variety of solid wastes are being generated by households in the District;

WHEREAS, such wastes create conditions which could threaten the public health, safety, and well-being by potentially contributing to water and land pollution, and to the general deterioration of the environment in the District;

WHEREAS, it is becoming increasingly necessary for the protection of the health, safety, and welfare of the residents that solid waste generated in these areas be promptly and safely collected and disposed of in an orderly and efficient manner;

WHEREAS, the orderly collection of solid waste will reduce illegal dumping and the harm to the environment resulting therefrom;

WHEREAS, California Government Code Sections 25827 and 25828 authorize the collection of solid waste and provide for payment by those properties benefited thereby. In light of the findings above made, the District has entered into an Exclusive Franchise Agreement for Solid Waste and Recycling Services (the “Franchise Agreement”) between the Salton Community Services District and Burrtec Waste and Recycling Services, LLC (“The Contractor”); and

WHEREAS, the Board of Directors declares that the most flexible and effective way to provide revenue for the collection and disposal of refuse in the District is to impose a charge on all residential premises in the District.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors of the Salton Community Services District hereby approves the following policies:

1. The establishment of parcel fee amounts for 2026-2027 for services rendered in the normal collection, removal and disposal of solid waste by the Contractor under the Franchise Agreement shall be collected from the owner of each property in the District improved with residential premises, unless the owner has been approved by General Manager by the Opt-Out Program.
2. The authority for parcel fees placed on the tax roll shall be collected at the same time and in the same manner as ordinary county ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for with those taxes.
3. The establishment of policies and procedures for the OPT-Out Program with approval authority to General Manager or his or her designee.

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Salton Community Services District, Salton City, California, held on this 17th of June, 2026, by the following vote:

	YES	NO
Michael Friese, President	___	___
Oscar Ramirez, Vice President	___	___
Manuel Ramos, Director	___	___
Lidia A. Sierra, Director	___	___
David Reagle, Director	___	___

Michael Friese, President of the Board of Directors

ATTEST:

Sonia Thania Garcia, Secretary to the Board of Directors



Salton Community Services District

MEETING DATE: 06/17/2026 Item Number: 16. B

STAFF REPORT

TO: Board of Directors, Salton Community Services District

FROM: Thania Garcia, Board Secretary

MEETING DATE: June 17, 2026

SUBJECT: Resolution No. 2026-06-17-03: Adopting the Annual Sewer User Fee Report and Directing Tax Roll Collection for Fiscal Year 2026-2027

What is this about?

The District needs to collect the annual sewer fees for the 2026-2027 fiscal year. To do this efficiently, we place these charges directly on the **Imperial County property tax bills** rather than sending out separate invoices.

Key Steps

- **The Report:** A detailed report listing every property and its specific fee amount is currently on file at the District office.
- **The Hearing:** A public hearing was held on June 17, 2026, to hear any protests from property owners.
- **The Deadline:** Once approved, the District Secretary must file this report with the County Auditor by **August 10, 2026**, to ensure the fees appear on the upcoming tax roll.

Important Legal Details

- The fees are established based on **California Health and Safety Code Section 5471** and **Government Code Section 61115**.
- If a property owner does not pay their tax bill, these fees will act as a **lien** against the property, similar to unpaid property taxes.
- This collection method was originally authorized by a District Resolution passed on July 19, 2023.

Recommendation

Adopt **RESOLUTION NO. 2026-06-17-03** to officially approve the report and authorize the County to collect these funds on behalf of the District.

RESOLUTION NO. 2026-06-17- 03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE
REPORT OF THE ANNUAL SEWER USER FEE AND DIRECTING THE
SECRETARY OF THE DISTRICT TO FILE SAID REPORT WITH THE
IMPERIAL COUNTY AUDITOR AND REQUEST THE AUDITOR PLACE THE
FISCAL YEAR 2026-2027 SEWER USER FEES ON THE TAX ROLL**

WHEREAS, on July 19, 2023, the District enacted a Resolution establishing the District’s current sewer user fees (the “User Fees”) pursuant to California Health and Safety Code Section 5471 and/or Government Code Section 61115; and

WHEREAS, a report (the “Report”), a copy of which is available in the District office, has been filed with the Secretary of the District describing each parcel of real property subject to the User Fees and the amount of the User Fees to be imposed thereon for Fiscal Year 2026-2027; and

WHEREAS, the Secretary of the District has caused notice of the filing of the Report proposing to have such charges for the forthcoming fiscal year collected on the tax roll and of the time and date of hearing to consider such Report to be published in the newspaper in accordance with California Health and Safety Code Section 5473.1 and/or Government Code Section 61115; and

WHEREAS, the Board of Directors has heard and considered all objections and protests to the Report and has determined and hereby finds that protests have not been made by the owners of a majority of the separate parcels or property described in the Report; and

WHEREAS, the District has determined to adopt the Report and collect the User Fees, any delinquent User Fees, and any penalties on the tax roll, which User Fees shall constitute a lien against the parcel or parcels of land described in the Report, all in accordance with California Health and Safety section 5473 *et seq.* and/or Government Code Section 61115;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Board of Directors hereby finds and determines that the Recitals are true and correct and are incorporated herein.

Section 2. The Board of Directors hereby adopts the Report. On or before the 10th day of August, 2026, the Secretary is hereby directed to file a copy of the

Report with the Imperial County Auditor, together with a statement endorsed thereon over his/her signature that the Report has been adopted by the Board of Directors and shall request that the User Fees be collected on the tax bills for the taxable parcels in the District identified in the Report. Such User Fees shall be collected at the same time and in the same manner and by the same person as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties which shall be levied on and collected from the owners of said parcels as permitted by Health and Safety Code section 5473.7 and/or Government Code Section 61115.

PASSED AND ADOPTED BY the Board of Directors of the Salton Community Services District, Salton City, California, after a public hearing held at a regular meeting on June 17, 2026, by the following vote:

	YES	NO
Michael Friese, President	_____	_____
Oscar Ramirez, Vice President	_____	_____
Manuel Ramos, Director	_____	_____
David Reagle, Director	_____	_____
Lidia Sierra, Director	_____	_____

Michael Friese, President of the Board of Directors

ATTEST:

Sonia Thania Garcia, Secretary of the Board of Directors



Salton Community Services District

MEETING DATE: 06/17/2026 Item Number: 16. C

STAFF REPORT

TO: Board of Directors

FROM: Staff

MEETING DATE: June 17, 2026

SUBJECT: Resolution No. 2026-06-17-04: Adopting the Annual Sewer Standby Charge Report and Directing Tax Roll Collection for Fiscal Year 2026-2027

RECOMMENDATION

It is recommended that the Board of Directors conduct the public hearing, consider any objections or protests, and adopt **Resolution No. 2026-06-17-04**. This resolution adopts the Annual Sewer Standby Charge Report for Fiscal Year 2026-2027 and directs the Board Secretary to file the report with the Imperial County Auditor to place the charges on the upcoming tax roll.

BACKGROUND

The Salton Community Services District originally established a sewer standby charge on December 10, 1991, pursuant to California Health and Safety Code Section 5471. On May 19, 2008, the District determined to continue imposing this charge on all applicable properties located within the District boundaries.

To collect these fees efficiently, the District utilizes the Imperial County tax roll. In accordance with California Health and Safety Code Section 5473 et seq. and Government Code Section 61115, a detailed report describing each affected parcel and its corresponding charge must be prepared, filed with the Board, and finalized via a public hearing each year.

DISCUSSION

The General Manager has prepared and filed the official Annual Sewer Standby Charge Report, which is currently available for public review at the District office.

As required by law, the Salton Community Services District has published a formal public notice in the newspaper detailing the filing of the report, the proposal to collect the fees via the county tax roll, and the scheduling of tonight's public hearing.

During the public hearing, the Board must hear and consider all written and oral protests. If the owners of a majority of the separate parcels described in the report do not submit formal protests, the Board is legally authorized to adopt the report. Once adopted, the sewer standby charges, along with any relevant penalties or delinquencies, will constitute a lien against the identified properties.

FISCAL IMPACT

Adopting this resolution ensures the continuity of essential funding for the District's sewer infrastructure and operations for Fiscal Year 2026-2027. Following approval, the Board Secretary will file the adopted report and an endorsed statement with the Imperial County Auditor on or before August 10, 2026. The county will then collect these charges simultaneously and in the same manner as general property taxes.

RESOLUTION NO. 2026-06-17-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE
REPORT OF THE ANNUAL SEWER STANDBY CHARGE AND DIRECTING
THE SECRETARY OF THE DISTRICT TO FILE SAID REPORT WITH THE
IMPERIAL COUNTY AUDITOR AND REQUEST THE AUDITOR PLACE THE
FISCAL YEAR 2026-2027 SEWER STANDBY CHARGE ON THE TAX ROLL**

WHEREAS, on December 10, 1991, the District imposed a sewer standby charge (the “Standby Charge”) pursuant to California Health and Safety Code Section 5471; and

WHEREAS, the Standby Charge was imposed on certain properties within the District; and

WHEREAS, on May 19, 2008, the District determined to continue to impose the Standby Charge on all properties located within the District in accordance with California Health & Safety Code Section 5471.

WHEREAS, a report (the “Report”), a copy of which is available in the District office, has been filed by the General Manager of the District with the Board of Directors of the District describing each parcel of real property subject to the Standby Charge and the amount of the Standby Charge to be imposed thereon for Fiscal Year 2026-2027; and

WHEREAS, the Secretary of the District has caused notice of the filing of the Report proposing to have such charges for the forthcoming fiscal year collected on the tax roll and of the time and date of hearing to consider such Report to be published in a newspaper in accordance with California Health and Safety Code section 5473.1 and/or Government Code Section 61115; and

WHEREAS, the Board of Directors has heard and considered all objections and protests to the Report and has determined and hereby finds that protests have not been made by the owners of a majority of the separate parcels or property described in the Report; and

WHEREAS, the District has determined to adopt the Report and collect the Standby Charge, any delinquent Standby Charges and any penalties on the tax roll, which Standby Charge shall constitute a lien against the parcel or parcels of land described in the Report, all in accordance with California Health and Safety section 5473 *et seq.* and/or Government Code Section 61115;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Board of Directors hereby finds and determines that the Recitals are true and correct and are incorporated herein.

Section 2. The Board of Directors hereby adopts the Report. On or before the 10th day of August, 2026, the Secretary is hereby directed to file a copy of the Report with the Imperial County Auditor, together with a statement endorsed thereon over his/her signature that the Report has been adopted by the Board of Directors and shall request that the Standby Charges be collected on the tax bills for the taxable parcels in the District identified in the Report. Such Standby Charges shall be collected at the same time and in the same manner and by the same person as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties which shall be levied on and collected from the owners of said parcels as permitted by Health and Safety Code section 5473.7 and/or Government Code Section 61115.

PASSED AND ADOPTED BY the Board of Directors of the Salton Community Services District, Salton City, California, after a public hearing held at a regular meeting on June 17, 2026, by the following vote:

	YES	NO
Michael Friese, President	_____	_____
Oscar Ramirez, Vice President	_____	_____
Manuel Ramos, Director	_____	_____
David Reagle, Director	_____	_____
Lidia Sierra, Director	_____	_____

Michael Friese, President of the Board of Directors

ATTEST:

Sonia Thania Garcia, Secretary of the Board of Directors



Salton Community Services District

MEETING DATE: 06/17/2026 Item Number: 16. D

STAFF REPORT

TO: Board of Directors

FROM: Staff

MEETING DATE: June 17, 2026

SUBJECT: Resolution No. 2026-06-17-05: Adopting the Annual Sewer Maintenance Standby Charge Report and Directing Tax Roll Collection for Fiscal Year 2026-2027

RECOMMENDATION

It is recommended that the Board of Directors conduct the public hearing, consider all objections and protests, and adopt **RESOLUTION NO. 2026-06-17-05**. This action approves the Annual Sewer Maintenance Standby Charge Report for Fiscal Year 2026-2027 and authorizes the Board Secretary to file the report with the Imperial County Auditor to place the charges on the upcoming property tax roll.

BACKGROUND

On June 23, 2009, the District enacted Ordinance Number 2009-01, establishing the current Sewer Maintenance Standby Charge in accordance with California Health and Safety Code Section 5471 and/or Government Code Section 61115.

To collect these assessments efficiently, the District utilizes the Imperial County tax roll. State law requires that a detailed report identifying each affected parcel and its corresponding charge amount be prepared annually, filed with the District, and finalized following a formal public hearing.

DISCUSSION

The official report detailing the Sewer Maintenance Standby Charge for each parcel for Fiscal Year 2026-2027 has been filed which is currently available for public review at the District office.

As legally mandated, the Salton Community Services District published a formal notice in the newspaper regarding the filing of the report, the intent to collect these charges via the county tax roll, and the date and time of tonight's public hearing.

During the hearing, the Board must consider all public objections and protests. If a majority of the property owners of the separate parcels listed in the report do not protest, the Board may officially adopt the report. Once approved, these maintenance charges, including any delinquent balances or penalties, will serve as a lien against the specified parcels.

FISCAL IMPACT

Adoption of this resolution maintains critical funding streams dedicated to ongoing sewer system maintenance and operational integrity for Fiscal Year 2026-2027.

Following adoption, the Board Secretary is directed to submit the report and an endorsed signature statement to the Imperial County Auditor on or before August 10, 2026. The county will collect these fees simultaneously and in the same manner as general District property taxes.

RESOLUTION NO. 2026-06-17- 05

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SALTON COMMUNITY SERVICES DISTRICT ADOPTING THE
REPORT OF THE ANNUAL SEWER MAINTENANCE STANDBY CHARGE
AND DIRECTING THE SECRETARY OF THE DISTRICT TO FILE SAID
REPORT WITH THE IMPERIAL COUNTY AUDITOR AND REQUEST THE
AUDITOR PLACE THE FISCAL YEAR 2026-2027 SEWER MAINTENANCE
STANDBY CHARGE ON THE TAX ROLL**

WHEREAS, on June 23, 2009, the District enacted Ordinance Number 2009-01 establishing the District’s current Sewer Maintenance Standby Charge (“Sewer Maintenance Standby Charge”) pursuant to California Health and Safety Code Section 5471 and/or Government Code Section 61115; and

WHEREAS, a report (the “Report”), a copy of which is available in the District office, has been filed with the Secretary of the District describing each parcel of real property subject to the Sewer Maintenance Standby Charge and amount of the Sewer Maintenance Standby Charge to be imposed thereon for Fiscal Year 2026-2027; and

WHEREAS, the Secretary of the District has caused notice of the filing of the Report proposing to have such charges for the forthcoming fiscal year collected on the tax roll and of the time and date of hearing to consider such Report to be published in the newspaper in accordance with California Health and Safety Code Section 5473.1 and/or Government Code Section 61115; and

WHEREAS, the Board of Directors has heard and considered all objections and protests to the Report and has determined and hereby finds that protests have not been made by the owners of a majority of the separate parcels or property described in the Report; and

WHEREAS, the District has determined to adopt the Report and collect the Standby Maintenance Charge, any delinquent Standby Maintenance Charges and any penalties on the tax roll, which Sewer Standby Maintenance Charge shall constitute a lien against the parcel or parcels of land described in the Report, all in accordance with California Health and Safety section 5473 *et seq.* and/or Government Code Section 61115;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SALTON COMMUNITY SERVICES DISTRICT AS FOLLOWS:

Section 1. The Board of Directors hereby finds and determines that the Recitals are true and correct and are incorporated herein.

Section 2. The Board of Directors hereby adopts the Report. On or before the

10th day of August, 2026, the Secretary is hereby directed to file a copy of the Report with the Imperial County Auditor, together with a statement endorsed thereon over his/her signature that the Report has been adopted by the Board of Directors and shall request that the Sewer Maintenance Standby Charges be collected on the tax bills for the taxable parcels in the District identified in the Report. Such Sewer Maintenance Standby Charges shall be collected at the same time and in the same manner and by the same person as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties which shall be levied on and collected from the owners of said parcels as permitted by Health and Safety Code section 5473.7 and/or Government Code Section 61115.

PASSED AND ADOPTED BY the Board of Directors of the Salton Community Services District, Salton City, California, after a public hearing held at a regular meeting on June 17, 2026, by the following vote:

	YES	NO
Michael Friese, President	_____	_____
Oscar Ramirez, Vice President	_____	_____
Manuel Ramos, Director	_____	_____
David Reagle, Director	_____	_____
Lidia Sierra, Director	_____	_____

 Michael Friese, President of the Board of Directors

ATTEST:

 Sonia Thania Garcia, Secretary of the Board of Directors