

Salton Community Services District
Study Session Agenda
June 16, 2023
Open Session 10:00am
1209 Van Buren Ave,
Salton City, CA 92275
www.saltoncsd.ca.gov

BOARD OF DIRECTORS:

Michelle Gilmore, President
Michael Friese, Vice President
Manuel Ramos, Director
Dale Johnson, Director
Lidia A. Sierra, Director

STAFF:

Emmanuel Ramos, Interim
General Manager
Thania Garcia Board Secretary
Christina Sutton Finance Officer

1. CALL TO ORDER: 10:00AM

2. PLEDGE OF ALLEGIANCE: Michelle Gilmore

3. ROLL CALL:

4. 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. Personal attacks on individual's slanderous comments or comments, which 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 the public interest. Public comments will be limited to a maximum of (30) thirty minutes per meeting.

5. STUDY SESSION FOR DISCUSSION ONLY. NO ACTION WILL BE TAKEN:

- **DISCUSSION AND REVIEW OF THE BUDGET FY 2023-2024**

6. ADJOURNMENT:

Sonia Thania Garcia, Secretary of the Board

upon written request, this agenda will be in 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 modified 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 records relating to an open session agenda item, that is distributed within 72 hours prior to the meeting is available to the public inspection at 1209 Van Buren St, Suite 1, Salton City, California 92275.



Salton Community Services District
2023-2024 Budget

Salton Community Services District
Budget FY 2023-2024

6/13/2023

	2023-2024	2022-2023
	Proposed	Budget
General Fund Revenue	971,237.08	916,701.00
General Fund Expenditures:		
Administration	269,385.00	112,709.79
Non-Department	65,007.60	75,133.00
Fire Departments	7,755.00	6,800.00
Public Works	179,804.83	152,780.00
Parks and Recreation	417,400.00	411,400.00
	<u>939,352.43</u>	<u>758,822.79</u>
Surplus/(Deficit)	31,884.65	157,878.21
Sewer Maintenance Revenue	2,797,827.29	2,216,182.00
Sewer Maintenance Expenditures	<u>2,498,303.08</u>	<u>2,172,471.46</u>
Operational Surplus/(Deficit)	299,524.21	43,710.54
SM Capital Exp. (Equip. - Vac Truck Lease)	71,384.53	71,384.53
SM Capital Expense (Tools purchases)	4,500.00	4,500.00
SM Capital Expense (Vehicle purchase(s))	0.00	0.00
SP Construction/upgrade/repair expense	181,050.00	125,000.00
Non-Operaitonal office building principal payment	11,168.36	10,415.42
Total Non-Op and Captial Purchases	268,102.89	211,299.95
SM TOTAL Surplus/(Deficit)	31,421.32	(167,589.41)
Sewer Construction Revenue	81.00	0.00
Sewer Construction Expenditures	55.00	0.00
Operational Surplus/(Deficit)	26.00	0.00
Capital Expense (Equip/decommissioning/replcmnt)	0.00	0.00
Surplus/(Deficit)	26.00	0.00
Reserve Accounts:	331,152.68	0.00
LAIF	0.00	0.00
Surplus/(Deficit)	331,152.68	0.00
	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

		2023-2024	2022-2023
<u>Account</u>	<u>General Fund Revenue</u>	<u>Proposed</u>	<u>Budget</u>
	Taxes and fees		
4-1101	GF property taxes - secured	266,000.00	215,000.00
4-1102	GF property taxes - unsecured	27,000.00	25,000.00
4-1103	GF property taxes - homeowners	15,000.00	15,000.00
4-1104	GF property taxes - supplemental	3,500.00	2,000.00
4-1125	GF architectural plans fees	1,800.00	800.00
	General Fund Total Taxes & Fees	313,300.00	257,800.00
4-1200	Interest Income		
4-1201	GF operational LAIF interest income	175.00	175.00
4-1203	GF checking interest income	100.00	75.00
4-1205	GF reserve LAIF interest income	20.00	20.00
4-1206	GF street light dev. LAIF interest income	125.00	125.00
	General Fund Total Interest Revenues	420.00	395.00
4-1300	Rental Income		
4-1304	GF cellular tower rent	41,517.08	42,000.00
4-1307	Burrtec Waste contract agreement	20,000.00	20,000.00
	General Fund Total Rental Revenues	61,517.08	62,000.00
4-1500	Parks and Recreation		
4-1504	GF parks grant income	377,000.00	377,000.00
4-1599	GF other parks & recreation fees		
4-1701	Sports & recreation fees		
	Parks and Recreation Total Revenues	377,000.00	377,000.00
4-1600	Fire Department		
4-1612	GF fire dept. rental income - AMR	18,000.00	18,000.00
	Fire Departments Total Revenues	18,000.00	18,506.00
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	1,000.00	1,000.00
4-1999	GF other revenue income		
	General Fund Total Other Revenues	201,000.00	201,000.00

		2023-2024	2022-2023
<u>Account</u>	<u>General Fund Revenue</u>	Proposed	Budget
	TOTAL GENERAL FUND REVENUE	971,237.08	916,701.00

		2023-2024	2022-2023
<u>Account</u>		Proposed	Budget
	<u>Administrative Expenses</u>		
6-1300	Supplies & Postage		
6-1300	Supplies Expense	1,300.00	1,300.00
6-1301	Postage	480.00	320.00
6-1302	Internet Services	4,500.00	3,000.00
6-1400	Bank Charge Expenses		
6-1405	AD bank check orders expense		439.79
6-1406	Service charge exxpense	600.00	600.00
6-1499	AD other bank charge expense	100.00	100.00
6-1500	Professional Services		
6-1500	Professional Services Expenses	20,000.00	15,600.00
6-1501	GF auditing expense	25,500.00	
6-1502	Accounting Services Expense	30,000.00	
6-1503	GF Prof. Consult Expense	20,000.00	
6-1504	GF Engineering Expense	22,500.00	
6-1600	Building/Grounds		
6-1600	Building/Grounds	5,000.00	4,640.00
6-1601	GF Office Tech Purchases Exp	3,500.00	10,500.00
6-1602	Building Maint Expense	20,400.00	20,400.00
6-1700	Travel		
6-1701	Travel Expense-GF	2,000.00	2,210.00
6-1800	Other Expenses		
6-1802	AD administration fees due to SM	112,505.00	25,000.00
6-1808	AD District functions expense		
6-1830	AD county fees		
6-1849	AD other miscellaneous expense	1,000.00	
	Total Administrative Expenses	269,385.00	112,709.79
	<u>Non-Departmental Expenses</u>		
6-2003	ND street lighting expense Electrical cost	32,000.00	32,000.00
6-2005	ND liability insurance premiums expense	6,367.60	18,000.00
6-2007	ND election expense	1,500.00	0.00
6-2099	ND other expense (Emergency)		
6-2200	Tax Expenses		
6-2201	ND prop. tax assessmt. exp. (40-acres - Rivrsde Co.)	140.00	133.00

		2023-2024	2022-2023
<u>Account</u>		Proposed	Budget
6-2299	ND other tax expense		
6-2300	Legal Expenses		
6-2301	ND district finance and legal expense	25,000.00	25,000.00
6-2302	ND architectural legal expense		
6-2399	ND other legal expense		
	Total Non-Departmental Expenses	65,007.60	75,133.00

		2023-2024	2022-2023
<u>Account</u>		Proposed	Budget
	<u>GF Department Expenses</u>		
6-3200	GF Utilities Expense		
6-3201	GF telephone expense	300.00	300.00
6-3202	GF water service expense FD House	525.00	500.00
6-3203	GF electric service expense IID - Fire Station	5,000.00	5,000.00
6-3207	GF technical expense	930.00	

		2023-2024	2022-2023
<u>Account</u>		Proposed	Budget
6-3300	GF Maintenance Expenses		
6-3332	GF A/C maintenance & supplies expense -FD	250.00	250.00
6-3460	GF building & grounds expense - FD	750.00	750.00
	Total Fire Departments Expenses	7,755.00	6,800.00

		2023-2024	2022-2023
<u>Account</u>		<u>Proposed</u>	<u>Budget</u>
	<u>Public Works Expenses</u>		
6-4100	PW Wages & Benefit Expenses		
6-4101	PW wages expense	68,000.00	63,250.00
6-4104	PW health benefits expense	10,025.52	17,000.00
6-4105	PW retirees' health benefit expense	5,500.00	5,000.00
6-4107	PW retirement employer expense	17,900.00	
6-4111	PW workers' comp (7580) expense	28,979.31	2,000.00
6-4709	PW Vehicle/Equipment Expense	5,600.00	5,480.00
6-4710	PW vehicle maintenance expense	7,600.00	7,600.00
6-4720	PW fuel and oil expense	5,500.00	5,000.00
6-4730	PW equipment/building repair expense	25,200.00	25,200.00
6-4830	PW tools purchase expense	5,000.00	7,500.00
6-4840	PW maintenance expense	500.00	500.00
	Total Public Works Expenses	179,804.83	152,780.00
	<u>Parks & Recreation Expenses</u>		
6-5100	Salton City Park Expenses		
6-5102	SC Park water service expense	1,000.00	1,000.00
6-5103	SC Park electric service expense	3,300.00	3,000.00
6-5105	SC Park supplies expense	500.00	
6-5106	SC Park equipment/building maintenance expense	6,000.00	6,000.00
6-5107	SC Park improvement expense	6,300.00	6,300.00
6-5109	SC Park other expense	177,000.00	177,000.00
6-5300	Desert Shores Park Expenses		
6-5302	DS Park water service expense	5,000.00	4,800.00
6-5303	DS Park electric service expense	5,500.00	5,500.00
6-5305	DS Park supplies expense	500.00	
6-5306	DS Park equipment/building maintenance expense	6,000.00	5,800.00
6-5307	DS Park improvement expense	6,300.00	2,000.00
6-5310	DS Park Grant- Soccer Field	200,000.00	200,000.00
	Total Parks & Recreation Expenses	417,400.00	411,400.00
6-5403	Office electrical expense	13,500.00	12,000.00
6-5503	Other electrical expense	5,000.00	5,000.00
	Total Electrical Expenses	18,500.00	17,000.00
	TOTAL GENERAL FUND EXPENSES	957,852.43	775,822.79

		2023-2024	2022-2023
<u>Account</u>	<u>Sewer Maintenance Revenue</u>	<u>Proposed</u>	<u>Budget</u>
4-2100	Taxes and fees		
4-2101	SM sewer user charges	1,882,867.87	1,450,000.00
4-2102	SM connection charges	44,400.00	6,625.00
4-2103	SM sewered lot standby fee	673,844.42	670,000.00
4-2104	SM interest & penalties fee	75,300.00	55,000.00
4-2106	SM capital reserve fees		
4-2107	SM administration fees from GF	112,505.00	25,000.00
4-2108	SM administration fees from SC	55.00	52.00
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	20.00	10.00
4-2200	Interest Income		
4-2201	SM LAIF operational interest income	1,200.00	1,200.00
4-2203	SM checking interest income	100.00	400.00
4-2204	SM reserve LAIF interest income	1,000.00	1,000.00
4-2208	SM loan reserve interest income	25.00	25.00
4-2209	SM Capital reserve LAIF interest income	250.00	250.00
4-2300	Miscellaneous Income		
4-2303	SM gain on sale of equipment		
4-2308	SM fire dept. mechanic's labor hours fee		0.00
4-2309	SM insurance reimbursement		
4-2312	SM grant money income		
4-2399	SM other income		
4-2400	Rental Income		
4-2401	SM office suite #2 rent (Imperial Co. Free Library)	6,240.00	6,500.00
TOTAL SEWER MAINTENANCE REVENUE		2,797,827.29	2,216,182.00

		2023-2024	2022-2023
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	<u>Proposed</u>	<u>Budget</u>
6-6000	Sewer Maintenance Expenses		
6-6100	Wages and Benefits Expenses		
6-6101	SM wages expense	628,000.00	550,000.00
6-6102	SM employer wages tax expense	81,900.00	78,000.00
6-6103	SM worker's compensation (7580) expense	28,979.31	32,000.00
6-6104	SM health benefits expense	155,000.00	147,000.00
6-6105	SM retirees' health benefits expense (6 employees)	35,000.00	40,000.00
6-6106	SM retirement contributions expense	61,367.00	17,000.00
6-6108	SM accrued retirement expense	47,365.00	25,000.00
6-6109	SM clerical office wages expense	169,000.00	108,160.00
6-6110	SM administration (GM) wages expense	110,000.00	110,000.00
6-6111	SM GM worker's comp. expense (8740)	2,130.00	4,000.00
6-6112	SM clerical worker's comp. expense (8810)	879.67	2,000.00
6-6113	SM director's compensation expense	12,000.00	1,500.00
6-6199	SM other wages and benefits expense		
6-6200	Supplies Expense		
6-6201	SM uniforms expense	1,500.00	1,500.00
6-6204	SM safety supplies expense	3,500.00	2,000.00
6-6205	SM work boots expense	4,200.00	3,000.00
6-6206	SM janitorial supplies expense	525.00	500.00
6-6207	SM janitorial cleaning expense		
6-6299	SM other laundry & janitorial expense		
6-6300	Bank Charge Expenses	2,000.00	2,000.00
6-6301	SM wire fee expense	500.00	500.00
6-6302	SM bank late fee/finance charges	1,000.00	2000.00
6-6305	SM check order expense	500.00	500.00
6-6399	SM other bank charge expense		
6-6400	Vehicle & Equipment Expenses		
6-6401	SM vehicle maintenance expense	20,000.00	20,000.00
6-6402	SM equipment maintenance expense	20,000.00	20,000.00
6-6403	SM equipment rental expense	15,000.00	
6-6405	SM fuel & oil expense	78,750.00	75,000.00
6-6407	SM shop supplies expense	4,500.00	4,000.00
6-6499	SM other vehicle/equip. exp.	1,500.00	1,500.00

		2023-2024	2022-2023
Account	Sewer Maintenance Expenses	Proposed	Budget
6-6500	Utilities Expenses		
6-6501	SM CVWD water service expense	4,500.00	8,000.00
6-6502	SM electric service IID expense	198,653.22	165,000.00
6-6503	SM telephone expense (office)	3,500.00	1,000.00
6-6504	SM cell phones expense	15,000.00	15,000.00
6-6505	SM underground dig alerts expense	1,500.00	1,500.00
6-6506	SM internet service expense	14,000.00	12,000.00
6-6507	SM propane expense	2,300.00	1,300.00
6-6508	SM alarm security expense	1,500.00	1,200.00
6-6509	SM solid waste disposal	500.00	250.00
6-6599	SM other utility expense		
6-6600	Licenses and Permits Expenses		
6-6601	SM employee license expense	12,000.00	4,000.00
6-6602	SM encroachment permit expense		
6-6603	SM county permits expense	5,500.00	3,000.00
6-6604	SM state permits expense	2,000.00	2,000.00
6-6605	SM membership/association dues expense	8,500.00	7,750.00
6-6606	SM waste discharge permit fees expense	50,000.00	47,133.00
6-6607	SM toxic waste disposal expense	2,500.00	2,000.00
6-6700	Sewer System Expenses		
6-6711	SM sewer lines maintenance expense	15,000.00	15,000.00
6-6712	SM pump station maintenance expense	100,000.00	100,000.00
6-6713	SM sewer pond maintenance expense	55,000.00	45,000.00
6-6721	SM plumbing supplies expense	3,500.00	1,000.00
6-6722	SM electrical supplies expense	1,500.00	1,000.00
6-6723	SM lumber supplies expense	1,500.00	
6-6724	SM hardware supplies expense	1,500.00	1,000.00
6-6750	SM lab testing expense	17,500.00	15,000.00
6-6752	SM engineering services expense	22,500.00	28,040.00
6-6753	SM Bulk mailing expense	5,000.00	11,700.00
6-6759	SM Prof. Consult Exp.	20,000.00	42,000.00
6-6760	SM prof. svcs. expense	20,000.00	70,000.00
6-6761	SM Smart Cover monitoring expense	3,300.00	3,500.00
6-6763	Accounting Services Expense	30,000.00	

		2023-2024	2022-2023
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	<u>Proposed</u>	<u>Budget</u>
6-6800	Miscellaneous Expenses		
6-6802	SM building & grounds maintenance expense	15,000.00	10,000.00
6-6806	SM postage expense	550.00	1,200.00
6-6807	SM office supplies expense	1,500.00	1,500.00
6-6808	SM fire extinguisher expense	1,000.00	650.00
6-6809	SM express shipping	1,000.00	200.00
6-6810	SM advertising expense	5,500.00	4,000.00
6-6811	SM long term loan interest expense	48,769.48	50,000.00
6-6821	SM liability insurance premiums expense	120,984.40	
6-6831	SM legal expense	95,000.00	95,000.00
6-6832	SM finance, budgeting and auditing expense	25,500.00	75,000.00
6-6833	SM technical support services expense	24,000.00	1,500.00
6-6834	SM property tax collection expense	10,500.00	10,188.46
6-6835	SM GASB 68 actuarial report expense	2,500.00	3,000.00
6-6836	SM elections cost expense	1,500.00	200.00
6-6851	SM travel expense	1,500.00	1,500.00
6-6852	SM training expense	6,000.00	4,000.00
6-6853	SM physicals expense	1,000.00	1,000.00
6-6854	SM copier lease/maintenance expense	8,500.00	8,000.00
6-6855	SM CA/US flag expense	1,500.00	1,500.00
6-6856	SM subscriptions expense	3,500.00	3,000.00
6-6870	SM drug testing expense	500.00	250.00
6-6881	SM sales tax expense	3,500.00	
6-6890	SM bulk water expense (for water purifier)	1,500.00	1,500.00
6-6892	SM computer software expense	3,500.00	3,000.00
6-6893	SM breakroom expense	350.00	250.00
6-6894	SM payroll processing expense	5,500.00	4,500.00
6-6895	SM outside printing/copying expense		0.00
6-6896	SM district function expense		0.00
6-6899	SM other expense		
7-0001	Translation Services	4,800.00	
	Total SM Operations Expenses	2,498,303.08	2,172,471.46
6-6900	Capital Purchases		
6-6910	SM equipment Installments/Purchase (Vac Truck Lease)	71,384.53	71,384.53
6-6920	SM furniture purchase expense		0.00
6-6921	SM computer purchase expense	1,500.00	1,500.00
6-6930	SM tools purchases expense	3,000.00	3,000.00
6-6940	SM vehicle purchase expense		0.00
6-6942	SM vehicle lease/purchase expense		0.00

		2023-2024	2022-2023
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	Proposed	Budget
2-9008	SM office building principal payment expense	11,168.36	10,415.42
	Total SM Capital Purchases Expenses	87,052.89	86,299.95
6-9370	SP construction expense	10,000.00	10,000.00
6-9371	SP pump station upgrade expense	20,000.00	40,000.00
6-9372	SP sewer line replacement expense	87,500.00	45,000.00
6-9373	SP TRC repair/upgrade expense	20,000.00	
6-9374	SP areiation expense	25,000.00	30,000.00
6-9399	SP other expense - District Shop Addition Project	18,550.00	
	Total Sewer Projects Expenses	181,050.00	125,000.00
	Liability Accounts		
9-0002	Non-op.expense		
	Total Non-Operations Expenses	0.00	0.00
	TOTAL SEWER MAINTENANCE EXPENSES	2,766,405.97	2,383,771.41

		2023-2024	2022-2023
<u>Account</u>	<u>Sewer Construction Revenues</u>	Proposed	Budget
4-3200	Interest Income		
4-3201	SC LAIF interest income	5.00	5.00
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	75.00	70.22
4-3299	SC other income		
TOTAL SEWER CONSTRUCTION REVENUE		81.00	76.22
<u>Account</u>	<u>Sewer Construction Expenses</u>		
6-7000	Sewer Construction Expenses		
6-7001	SC administrative fee expense	55.00	0.00
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	0.00
6-6900	Capital Purchases		
6-7910	SC equipment purchases expense		
TOTAL SEWER CONSTRUCTION EXPENSES		55.00	0.00

<u>Account</u>		<u>RESERVES</u>	Proposed	Budget
1-1300	LAIF			
1-1301	General Fund Operating Reserve Account		32,540.71	
1-1311	General Fund Emergency Reserve Account		2,736.05	
1-1313	Street Light Fees Reserve Account		16,519.72	
1-1302	Sewer Maintenance Operating Reserve Account		143,125.99	
1-1317	Sewer Maintenance CIP Reserve Account		31,415.51	
1-1312	Sewer Maintenance Emergency Reserve Account		90,056.12	
1-1303	Sewer Construction Reserve Account		1,033.20	
1-1315	SC Capacity Reserve Account		13,725.38	
Total Reserve			331,152.68	0.00