



**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	2,498,303.08	2,172,471.46
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
Account	General Fund Revenue	Proposed	Budget
	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
Account		Proposed	Budget
	<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
Account	Sewer Maintenance Expenses	Proposed	Budget
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
Account	Sewer Maintenance Expenses	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