



Salton Community Services District
2024-2025 Amended Budget

**Salton Community Services District
Budget FY 2024-2025**

11/20/2024

	2024-2025	2024-2025
	Proposed Budget	Approved Budget
General Fund Revenue	769,048.71	769,048.71
General Fund Expenditures:		
Administration	239,411.41	239,411.41
Non-Department	85,985.55	85,985.55
Fire Departments	10,650.00	10,650.00
Public Works	192,561.55	192,561.55
Parks and Recreation	222,952.00	222,952.00
	<u>751,560.51</u>	<u>751,560.51</u>
Surplus/(Deficit)	17,488.20	17,488.20
Sewer Maintenance Revenue	3,045,912.89	3,045,912.89
Sewer Maintenance Expenditures	<u>2,796,390.18</u>	<u>2,716,990.18</u>
Operational Surplus/(Deficit)	249,522.71	328,922.71
SM Capital Exp. (Equip. - Vac Truck Lease)	71,384.53	71,384.53
SM Capital Expense (Tools purchases)	2,500.00	2,500.00
SM Capital Expense (Vehicle purchase(s))	0.00	0.00
SP Construction/upgrade/repair expense	152,819.52	232,819.52
Non-Operaitonal office building principal payment	11,975.73	11,975.73
Total Non-Op and Captial Purchases	238,679.78	318,679.78
SM TOTAL Surplus/(Deficit)	10,842.93	10,242.93
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/replcmnt)	0.00	0.00
Surplus/(Deficit)	156.00	156.00
Reserve Accounts:	387,706.03	387,706.03
LAIF	0.00	0.00
Surplus/(Deficit)	387,706.03	387,706.03
	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

		2024-2025	2024-2025
<u>Account</u>	<u>General Fund Revenue</u>	Proposed Budget	Approved Budget
	Taxes and fees		
4-1101	GF property taxes - secured	255,000.00	255,000.00
4-1102	GF property taxes - unsecured	30,000.00	30,000.00
4-1103	GF property taxes - homeowners	15,000.00	15,000.00
4-1104	GF property taxes - supplemental	4,500.00	4,500.00
4-1125	GF architectural plans fees	1,800.00	1,800.00
	General Fund Total Taxes & Fees	306,300.00	306,300.00
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	41,287.81	41,287.81
4-1307	Burrtec Waste contract agreement	27,033.90	27,033.90
	General Fund Total Rental Revenues	68,321.71	68,321.71
4-1500	Parks and Recreation		
4-1504	GF parks grant income	177,952.00	177,952.00
4-1599	GF other parks & recreation fees		
4-1701	Sports & recreation fees		
	Parks and Recreation Total Revenues	177,952.00	177,952.00
4-1600	Fire Department		
4-1612	GF fire dept. rental income - AMR	15,000.00	15,000.00
	Fire Departments Total Revenues	15,000.00	15,000.00
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

		2024-2025	2024-2025
<u>Account</u>	<u>General Fund Revenue</u>	Proposed Budget	Approved Budget
	TOTAL GENERAL FUND REVENUE	769,048.71	769,048.71

		2024-2025	2024-2025
<u>Account</u>		Proposed Budget	Approved Budget
	<u>Administrative Expenses</u>		
6-1300	Supplies & Postage		
6-1300	Supplies Expense	1,000.00	1,000.00
6-1301	Postage	200.00	200.00
6-1302	Internet Services	4,600.00	4,600.00
6-1400	Bank Charge Expenses		
6-1405	AD bank check orders expense	453.00	453.00
6-1406	Service charge expense	200.00	200.00
6-1499	AD other bank charge expense	100.00	100.00
6-1500	Professional Services		
6-1500	Professional Services Expenses	15,000.00	15,000.00
6-1501	GF auditing expense	25,500.00	25,500.00
6-1502	Accounting Services Expense	30,000.00	30,000.00
6-1503	GF Prof. Consult Expense	10,000.00	10,000.00
6-1504	GF Engineering Expense	15,000.00	15,000.00
6-1600	Building/Grounds		
6-1600	Building/Grounds	5,000.00	5,000.00
6-1601	GF Office Tech Purchases Exp	2,000.00	2,000.00
6-1602	Building Maint Expense	4,000.00	4,000.00
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	124,608.41	124,608.41
6-1808	AD District functions expense		
6-1830	AD county fees		
6-1849	AD other miscellaneous expense	750.00	750.00
	Total Administrative Expenses	239,411.41	239,411.41
	<u>Non-Departmental Expenses</u>		
6-2003	ND street lighting expense Electrical cost	33,600.00	33,600.00
6-2005	ND liability insurance premiums expense	7,238.55	7,238.55
6-2007	ND election expense		
6-2099	ND other expense (Emergency)		
6-2200	Tax Expenses		
6-2201	ND prop. tax assessmt. exp. (40-acres - Rivrsde Co.)	147.00	147.00

		2024-2025	2024-2025
<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	45,000.00	45,000.00
6-2302	ND architectural legal expense		
6-2303	Settlement Payout GF		
6-2399	ND other legal expense		
	Total Non-Departmental Expenses	85,985.55	85,985.55

		2024-2025	2024-2025
<u>Account</u>		Proposed Budget	Approved Budget
	<u>GF Department Expenses</u>		
6-3200	GF Utilities Expense		
6-3201	GF telephone expense	400.00	400.00
6-3202	GF water service expense FD House	650.00	650.00
6-3203	GF electric service expense IID - Fire Station	5,500.00	5,500.00
6-3207	GF technical expense	1,500.00	1,500.00

		2024-2025	2024-2025
<u>Account</u>		Proposed Budget	Approved Budget
6-3300	GF Maintenance Expenses		
6-3332	GF A/C maintenance & supplies expense -FD	1,300.00	1,300.00
6-3460	GF building & grounds expense - FD	1,300.00	1,300.00
	Total Fire Departments Expenses	10,650.00	10,650.00

		2024-2025	2024-2025
<u>Account</u>		Proposed Budget	Approved Budget
	<u>Public Works Expenses</u>		
6-4100	PW Wages & Benefit Expenses		
6-4101	PW wages expense	75,000.00	75,000.00
6-4104	PW health benefits expense	10,526.76	10,526.76
6-4105	PW retirees' health benefit expense (1 employee)	5,800.00	5,800.00
6-4107	PW retirement employer expense	18,795.00	18,795.00
6-4111	PW workers' comp (7580) expense	52,939.79	52,939.79
6-4709	PW Vehicle/Equipment Expense	5,500.00	5,500.00
6-4710	PW vehicle maintenance expense	5,500.00	5,500.00
6-4720	PW fuel and oil expense	5,500.00	5,500.00
6-4730	PW equipment/building repair expense	8,000.00	8,000.00
6-4830	PW tools purchase expense	2,500.00	2,500.00
6-4840	PW maintenance expense	2,500.00	2,500.00
	Total Public Works Expenses	192,561.55	192,561.55
	<u>Parks & Recreation Expenses</u>		
6-5100	Salton City Park Expenses		
6-5102	SC Park water service expense	1,500.00	1,500.00
6-5103	SC Park electric service expense	1,500.00	1,500.00
6-5105	SC Park supplies expense	500.00	500.00
6-5106	SC Park equipment/building maintenance expense	5,000.00	5,000.00
6-5107	SC Park improvement expense	2,500.00	2,500.00
6-5109	SC Park other expense	177,952.00	177,952.00
6-5300	Desert Shores Park Expenses		
6-5302	DS Park water service expense	5,500.00	5,500.00
6-5303	DS Park electric service expense	5,500.00	5,500.00
6-5305	DS Park supplies expense	500.00	500.00
6-5306	DS Park equipment/building maintenance expense	15,000.00	15,000.00
6-5307	DS Park improvement expense	2,500.00	2,500.00
6-5310	DS Park Grant- Soccer Field		
6-5313	DS Park Landscape Expese	5,000.00	5,000.00
	Total Parks & Recreation Expenses	222,952.00	222,952.00
6-5403	Office electrical expense		
6-5503	Other electrical expense	3,000.00	3,000.00
	Total Electrical Expenses	3,000.00	3,000.00

		2024-2025	2024-2025
<u>Account</u>		Proposed Budget	Approved Budget
	TOTAL GENERAL FUND EXPENSES	754,560.51	754,560.51

		2024-2025	2024-2025
<u>Account</u>	<u>Sewer Maintenance Revenue</u>	Proposed Budget	Approved Budget
4-2100	Taxes and fees		
4-2101	SM sewer user charges	2,009,126.16	2,009,126.16
4-2102	SM connection charges	44,400.00	44,400.00
4-2103	SM sewer lot standby fee	633,674.60	633,674.60
4-2104	SM interest & penalties fee	225,303.72	225,303.72
4-2107	SM administration fees from GF	124,608.41	124,608.41
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	1,200.00	1,200.00
4-2203	SM checking interest income	30.00	30.00
4-2204	SM reserve LAIF interest income	1,000.00	1,000.00
4-2208	SM loan reserve interest income	20.00	20.00
4-2209	SM Capital reserve LAIF interest income	250.00	250.00
4-2300	Miscellaneous Income		
4-2303	SM gain on sale of equipment		
4-2400	Rental Income		
4-2401	SM office suite #2 rent (Imperial Co. Free Library)	6,240.00	6,240.00
TOTAL SEWER MAINTENANCE REVENUE		3,045,912.89	3,045,912.89

		2024-2025	2024-2025
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
4-100	Tax Correction/Reimbursement	122,409.00	122,409.00
6-6000	Sewer Maintenance Expenses		
6-6100	Wages and Benefits Expenses		
6-6101	SM wages expense	671,960.00	671,960.00
6-6102	SM employer wages tax expense	75,000.00	75,000.00
6-6103	SM worker's compensation (7580) expense	52,939.79	52,939.79
6-6104	SM health benefits expense	150,000.00	150,000.00
6-6105	SM retirees' health benefits expense (6 employees)	26,000.00	26,000.00
6-6106	SM retirement contributions expense	65,000.00	65,000.00
6-6108	SM accrued retirement expense	50,000.00	50,000.00
6-6109	SM clerical office wages expense	180,830.00	180,830.00
6-6110	SM administration (GM) wages expense	110,000.00	110,000.00
6-6111	SM GM worker's comp. expense (8740)	3,597.00	3,597.00
6-6112	SM clerical worker's comp. expense (8810)	1,132.30	1,132.30
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	3,570.00	3,570.00
6-6204	SM safety supplies expense	3,500.00	3,500.00
6-6205	SM work boots expense	4,200.00	4,200.00
6-6206	SM janitorial supplies expense	400.00	400.00
6-6300	Bank Charge Expenses	1,200.00	1,200.00
6-6301	SM wire fee expense	250.00	250.00
6-6302	SM bank late fee/finance charges	150.00	150.00
6-6305	SM check order expense	525.00	525.00
6-6400	Vehicle & Equipment Expenses		
6-6401	SM vehicle maintenance expense	15,000.00	15,000.00
6-6402	SM equipment maintenance expense	15,000.00	15,000.00
6-6403	SM equipment rental expense	10,000.00	10,000.00
6-6405	SM fuel & oil expense	82,687.50	82,687.50
6-6407	SM shop supplies expense	3,500.00	3,500.00
6-6499	SM other vehicle/equip. exp.	1,500.00	1,500.00

		2024-2025	2024-2025
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
6-6500	Utilities Expenses		
6-6501	SM CVWD water service expense	4,700.00	4,700.00
6-6502	SM electric service IID expense	208,585.88	208,585.88
6-6503	SM telephone expense (office)	3,500.00	3,500.00
6-6504	SM cell phones expense	14,500.00	14,500.00
6-6505	SM underground dig alerts expense	1,350.00	1,350.00
6-6506	SM internet service expense	14,700.00	14,700.00
6-6507	SM propane expense	550.00	550.00
6-6508	SM alarm security expense	1,350.00	1,350.00
6-6509	SM solid waste disposal	500.00	500.00
6-6600	Licenses and Permits Expenses		
6-6601	SM employee license expense	12,000.00	12,000.00
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	8,950.00	8,950.00
6-6606	SM waste discharge permit fees expense	53,000.00	53,000.00
6-6607	SM toxic waste disposal expense	2,500.00	2,500.00
6-6700	Sewer System Expenses		
6-6711	SM sewer lines maintenance expense	20,000.00	20,000.00
6-6712	SM pump station maintenance expense	50,000.00	50,000.00
6-6713	SM sewer pond maintenance expense	55,000.00	55,000.00
6-6721	SM plumbing supplies expense	4,500.00	4,500.00
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	1,500.00	1,500.00
6-6750	SM lab testing expense	18,400.00	18,400.00
6-6752	SM engineering services expense	144,400.00	65,000.00
6-6753	SM Bulk mailing expense	3,000.00	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	4,500.00	4,500.00
6-6763	Accounting Services Expense	60,000.00	60,000.00

		2024-2025	2024-2025
Account	Sewer Maintenance Expenses	Proposed Budget	Approved Budget
6-6800	Miscellaneous Expenses		
6-6802	SM building & grounds maintenance expense	10,000.00	10,000.00
6-6806	SM postage expense	400.00	400.00
6-6807	SM office supplies expense	1,500.00	1,500.00
6-6808	SM fire extinguisher expense	500.00	500.00
6-6809	SM express shipping		
6-6810	SM advertising expense	2,000.00	2,000.00
6-6811	SM long term loan interest expense	42,146.22	42,146.22
6-6821	SM liability insurance premiums expense	137,532.49	137,532.49
6-6831	SM legal expense	80,000.00	80,000.00
6-6832	SM auditing expense	25,500.00	25,500.00
6-6833	SM technical support services expense	25,200.00	25,200.00
6-6834	SM property tax collection expense	12,500.00	12,500.00
6-6835	SM GASB 68 actuarial report expense	1,450.00	1,450.00
6-6836	SM elections cost expense	20,000.00	20,000.00
6-6838	SM Settlement Payout		
6-6851	SM travel expense	1,000.00	1,000.00
6-6852	SM training expense	6,000.00	6,000.00
6-6853	SM physicals expense	500.00	500.00
6-6854	SM copier lease/maintenance expense	6,500.00	6,500.00
6-6855	SM CA/US flag expense	1,500.00	1,500.00
6-6856	SM subscriptions expense	4,500.00	4,500.00
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	1,500.00	1,500.00
6-6893	SM breakroom expense	350.00	350.00
6-6894	SM payroll processing expense	5,775.00	5,775.00
6-6899	SM other expense		
7-0001	Translation Services		
	Total SM Operations Expenses	2,796,390.18	2,716,990.18
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		
6-6921	SM computer purchase expense		
6-6930	SM tools purchases expense	2,500.00	2,500.00
6-6940	SM vehicle purchase expense		
6-6942	SM vehicle lease/purchase expense		
2-9008	SM office building principal payment expense	11,975.73	11,975.73

		2024-2025	2024-2025
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	Proposed Budget	Approved Budget
	Total SM Capital Purchases Expenses	85,860.26	85,860.26
6-9370	SP construction expense	35,000.00	65,000.00
6-9371	SP pump station upgrade expense	25,000.00	25,000.00
6-9372	SP sewer line replacement expense	35,000.00	50,000.00
6-9373	SP TRC repair/upgrade expense	25,000.00	50,000.00
6-9374	SP areiation expense	25,000.00	35,000.00
6-9399	SP other expense - District Shop Addition Project	7,819.52	7,819.52
	Total Sewer Projects Expenses	152,819.52	232,819.52
	Liability Accounts		
9-0002	Non-op.expense		
	Total Non-Operations Expenses	0.00	0.00
	TOTAL SEWER MAINTENANCE EXPENSES	3,035,069.96	3,035,669.96

		2024-2025	2024-2025
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

1-1300	LAIF	Amended Budget	Approved Budget
1-1301	General Fund Operating Reserve Account	38,899.35	38,899.35
1-1311	General Fund Emergency Reserve Account	3,271.79	3,271.79
1-1313	Street Light Fees Reserve Account	19,755.70	19,755.70
1-1302	Sewer Maintenance Operating Reserve Account	166,301.22	166,301.22
1-1317	Sewer Maintenance CIP Reserve Account	36,786.16	36,786.16
1-1312	Sewer Maintenance Emergency Reserve Account	105,452.10	105,452.10
1-1303	Sewer Construction Reserve Account	1,167.67	1,167.67
1-1315	SC Capacity Reserve Account	16,072.04	16,072.64
Total Reserve		387,706.03	387,706.63