



Salton Community Services District
2022-2023 Budget



SALTON COMMUNITY SERVICES DISTRICT

1209 Van Buren Ave., Suite 1

Salton City, California 92275

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Honorable President Flores and Board members:

I'm pleased to submit the Salton Community Services District Fiscal Year 2022-23 Proposed Budget. The annual budget serves as the foundation for financial planning and control and allows the Board of Directors to prioritize expenditures in alignment with core community values. This budget reflects a fiscally challenged environment yet one that continues to provide stable revenues such as property taxes. The budget itself is intended to reflect the District's policies, goals, and priorities. It communicates to citizens and staff what program allocation decisions have been approved by the Board of Directors. The proposed budget reaffirms our commitment to maintain high service levels that the community expects and deserves.

The General Fund is the key operating fund within the District's budget. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that are restricted for specific purposes. The Sewer Construction and Maintenance Funds represent enterprise funds that receive and record revenue from user charges and other financial transactions relating to the operation, maintenance, replacement, and capital improvement of the District's sewer operations. The District provides sewer collection and treatment services for Desert Shores, parts of Vista Del Mar, and all of Salton City. The District has three Wastewater Treatment Facilities: Desert Shores Treatment Facility, Lansing Treatment Facility, and TRC Treatment Facility. The original Charter Articles allowed were items A through H of Government Code Section 6100 of the State of California. Some of those articles were never used and became latent under Senate Bill 135 in Code Section 560-36 et. Seq. However, on October 27, 2005, the Local Agency Formation Commission (LAFCO) of Imperial County adopted a Resolution providing Salton Community Services the following five (5) services, within 61100 of the revised act:

1. Collect, treat, or dispose of sewage.
2. Collect, transfer, and dispose of solid waste.
3. Acquire and construct recreation facilities.
4. Organize and promote community recreation.
5. Acquire, construct, and improve lighting and landscaping.

The district no longer provides fire protection/emergency medical services.

The revenues for the General Fund and the Sewer Maintenance Funds and other funds are estimated. The expenses are estimated based on the prior fiscal year expenses, knowledge of inflation factors and specific-year expenses. The Sewer Maintenance Fund expenses for Fiscal Year 2022-23 will be substantially higher than prior years due to the status of the financial records and expected legal costs. As the result of these issues, there will be a deficit in the Sewer Maintenance Fund. Rising costs that have resulted from escalating inflation has also impacted the budget.

Except for the Sewer Maintenance Fund, the proposed district-wide budget is balanced and includes \$2.82 million in operating revenues, \$2.78 million in operating expenditures including Capital Improvement Plan Expenditures. Appropriations for operating expenditures will not over-rely on one-time revenue sources or reserves. The overall budget was balanced due to the proposed surplus sale of district owned property. While the funds generated from the public sale of the property are considered General Funds, the district at its discretion may move General Funds into the Sewer Maintenance Fund. However, Sewer Maintenance funds cannot be moved into any other fund or used for any other purpose than providing sewer collection and treatment services. A summary of the FY 2022-23 General Fund budget follows.

FY 2022-2023 Proposed Budget Summary

	FY 2022-23 Proposed
General Fund	
Revenue	\$893,370
Expenditure	\$680,840
Net Surplus/(Deficit)	\$212,530
Sewer Construction	
Revenue	\$ 0
Expenditure	\$ 0
Net Surplus/(Deficit)	\$ 0
Sewer Maintenance	
Revenue	\$1,934,007
Expenditure	\$2,101,072
Net Surplus/(Deficit)	(\$167,065)

District Goals

We prepared the budget using the District goals for FY 2022-23 listed below.

1. Provide excellent service to the community.
2. Promote policies and procedures that will keep the district in compliance with LAFCO requirements.
3. Continue to provide sewer collection and treatment services to the community without any violations.
4. Find solutions and potential grant funds to increase the capacity of treatment for the Thomas Cannel and Lansing Wastewater Treatment Plants located in Salton City.
5. Continue to maintain the existing parks.
6. Recover financial files and overcome legal issues.

Conclusions and Final Comments

We believe our commitment to the balanced goals outlined here will set the Salton Community Services District on the right track. The coming year will be one of looking up and down at what we do, at what cost, and improving our internal fiscal processes and procedures to achieve fiscal sustainability. We will look at better ways of delivering services that balances community needs with meeting our long-term obligations.

I close by offering my sincerest thanks to SCSD Board Members and Staff who deliver such high-quality services on such a consistent basis to our citizenry. They have my ongoing appreciation and admiration.

A handwritten signature in blue ink that reads "David Dale". The signature is stylized with a large, flowing "D" and a cursive "A" and "L".

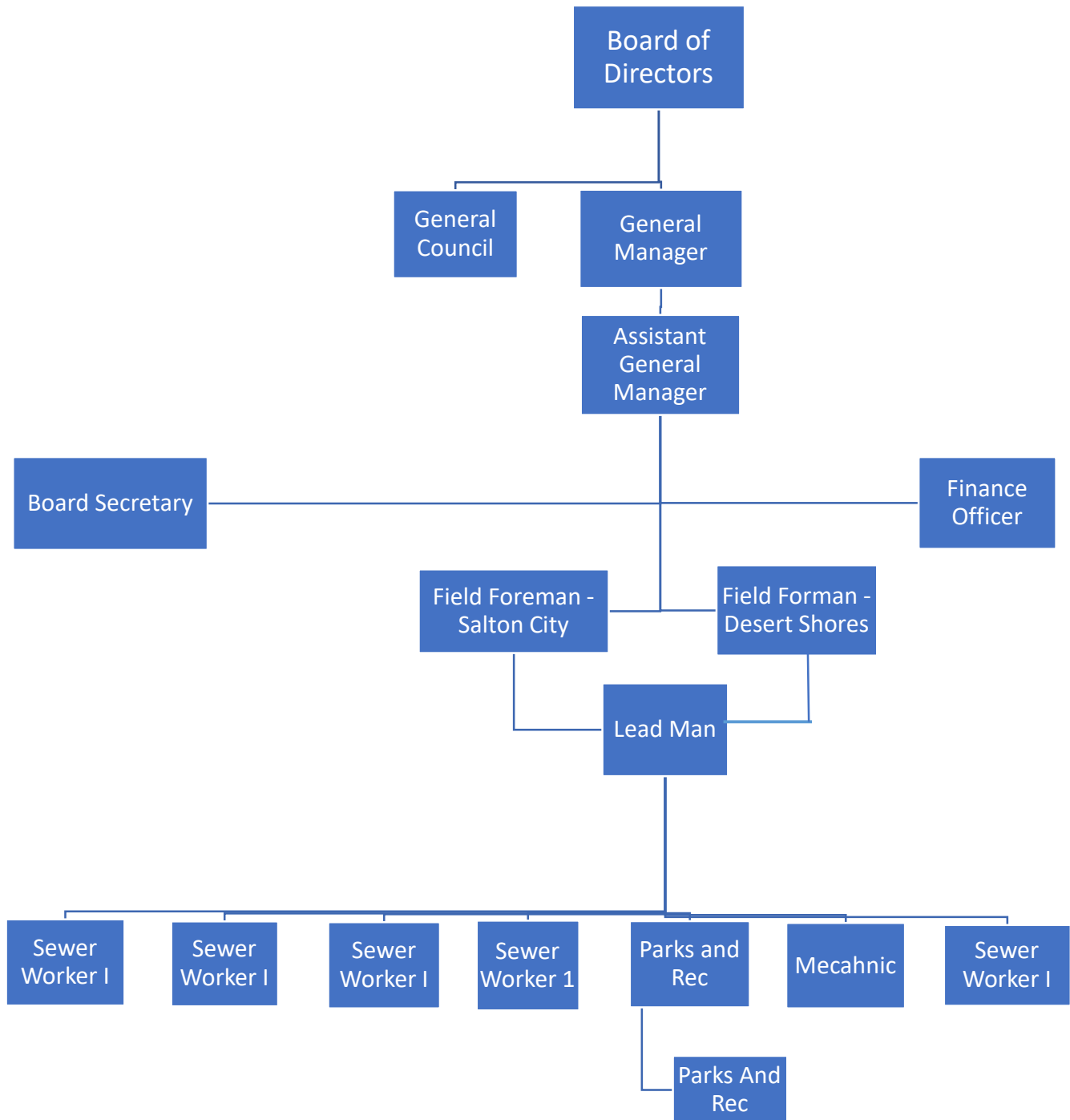
David Dale, PE
Interim General Manager

Salton Community Services District
Budget FY 2022-2023

6/27/2022

	2022-2023	2021-2022	2020 - 2021
	Proposed	Budget	Actual
General Fund Revenue	893,370.00	306,370.00	312,427.02
General Fund Expenditures:			
Administration	54,900.00	34,000.00	23,154.28
Non-Department	53,130.00	99,630.00	31,101.14
Fire Departments	8,630.00	8,630.00	139,259.39
Public Works	152,780.00	91,830.00	3,907.26
Parks and Recreation	411,400.00	71,600.00	10,060.42
	<u>680,840.00</u>	<u>305,690.00</u>	<u>207,482.49</u>
Surplus/(Deficit)	212,530.00	680.00	104,944.53
Sewer Maintenance Revenue	1,934,007.00	1,919,157.90	1,501,289.52
Sewer Maintenance Expenditures	1,936,072.00	1,730,450.00	1,282,766.28
Operational Surplus/(Deficit)	(2,065.00)	188,707.90	218,523.24
SM Capital Exp. (Equip. - Vac Truck Lease)	71,500.00	133,000.00	500.00
SM Capital Expense (Tools purchases)	10,000.00	15,500.00	3,557.11
SM Capital Expense (Vehicle purchase(s))	44,000.00	0.00	103,829.00
SP Construction/upgrade/repair expense	30,000.00	30,000.00	5,903.62
Non-Operaitonal office building principal payment	9,500.00	9,500.00	7,992.00
Non-Operational (USDA/NADBank Loan) expense	0.00	0.00	0.00
Total Non-Op and Captial Purchases	165,000.00	188,000.00	121,781.73
SM TOTAL Surplus/(Deficit)	(167,065.00)	707.90	96,741.51
Sewer Construction Revenue	0.00	47.00	31.91
Sewer Construction Expenditures	0.00	2.00	1.12
Operational Surplus/(Deficit)	0.00	45.00	30.79
Capital Expense (Equip/decommissioning/replcmnt)	0.00	0.00	0.00
Surplus/(Deficit)	0.00	45.00	30.79
CM Tract 576A Revenue	0.00	0.00	654.16
CM Tract 576A Expenditures	0.00	0.00	90.75
Surplus/(Deficit)	0.00	0.00	563.41
CM Tract 662 Revenue	0.00	0.00	1,896.73
CM Tract 662 Expenditures	0.00	0.00	274.03
Surplus/(Deficit)	0.00	0.00	1,622.70
CM Tract 679 Revenue	0.00	0.00	3,135.36
CM Tract 679 Expenditures	0.00	0.00	452.67
Surplus/(Deficit)	0.00	0.00	2,682.69

SALTON SERVICES COMMUNITY SERVICES DISTRICT OGRANIZATIONAL CHART –
FY 2022-2023



		2022-2023	2021 - 2022	2020 - 2021
Account	General Fund Revenue	Proposed	Budget	Actual
	Taxes and fees			
4-1101	GF property taxes - secured	215,000.00	190,000.00	213,900.32
4-1102	GF property taxes - unsecured	20,000.00	20,000.00	22,973.58
4-1103	GF property taxes - homeowners	7,000.00	7,000.00	1,571.16
4-1104	GF property taxes - supplemental	2,000.00	2,000.00	2,710.47
4-1112	GF administration fees from SC			-
4-1113	GF administration fees from tract 576A			-
4-1114	GF administration fees from tract 662			-
4-1115	GF administration fees from tract 679			-
4-1125	GF architectural plans fees			450.00
	General Fund Total Taxes & Fees	244,000.00	219,000.00	241,605.53
4-1200	Interest Income			
4-1201	GF operational LAIF interest income	150.00	150.00	-
4-1203	GF checking interest income	75.00	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	370.00	370.00	-
4-1300	Rental Income			
4-1304	GF cellular tower rent	34,000.00	34,000.00	34,520.30
4-1307	Burrtec Waste contract agreement	20,000.00	20,000.00	19,798.25
	General Fund Total Rental Revenues	54,000.00	54,000.00	54,318.55
4-1500	Parks and Recreation			
4-1504	GF parks grant income	377,000.00		-
4-1599	GF other parks & recreation fees			-
4-1701	Sports & recreation fees			-
	Parks and Recreation Total Revenues	377,000.00	-	-
4-1600	Fire Department			
4-1603	GF fire services contract			-
4-1605	GF fire dev. LAIF interest income			
4-1609	GF fire incident reports	-	-	-
4-1610	GF fire dept. support - TDS	-	-	-
4-1612	GF fire dept. rental income - AMR	18,000.00	18,000.00	17,731.30
4-1604	GF fire dept casino contract	-	15,000.00	13,750.00
4-1695	GF fire dept. Recovery income	-	-	681.13
4-1696	GF fire department grants income			
4-1697	GF fire department donations	-	-	-
4-1698	GF fire dept. fireworks revenue			-
4-1699	GF fire dept. other income			-
	Fire Departments Total Revenues	18,000.00	33,000.00	32,162.43
4-1800	Special Projects			
4-1899	GF other proceeds			-
4-1900	Other Revenue			
4-1901	GF mandated costs proceeds			-
4-1902	GF insurance proceeds			-
4-1904	GF gain on sale of land	200,000.00		-
4-1906	ND unspecified dept donations	-	-	400.00
4-1999	GF other revenue income			-
	General Fund Total Other Revenues	200,000.00	-	400.00
	TOTAL GENERAL FUND REVENUE	893,370.00	306,370.00	328,486.51

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>		<u>Proposed</u>	<u>Budget</u>	<u>Acutal</u>
	<u>Administrative Expenses</u>			
6-1100	Wage Expenses			
6-1103	Director's Compensation Expense	10,000.00	12,000.00	4,200.00
6-1109	SM clerical office wages expense (5%)	10,900.00		
6-1400	Bank Charge Expenses			
6-1405	AD bank check orders expense			
6-1499	AD other bank charge expense			
6-1800	Other Expenses			
6-1802	AD administration fees due to SM	25,000.00	25,000.00	60,167.85
6-1808	AD District functions expense	7,500.00	7,500.00	0.00
6-1830	AD county fees	1,500.00	1,500.00	0.00
6-1849	AD other miscellaneous expense			
	Total Administrative Expenses	54,900.00	34,000.00	64,367.85
	<u>Non-Departmental Expenses</u>			
6-2003	ND street lighting expense Electrical cost	25,000.00	25,000.00	20,539.08
6-2005	ND liability insurance premiums expense	18,000.00	18,000.00	41,707.21
6-2007	ND election expense	0.00	25,000.00	23,577.07
6-2099	ND other expense (Emergency)			
6-2200	Tax Expenses			
6-2201	ND prop. tax assessmt. exp. (40-acres - Rivrsde Co.)	130.00	130.00	129.35
6-2299	ND other tax expense			
6-2300	Legal Expenses			
6-2301	ND district finance and legal expense	10,000.00	31,500.00	7,762.56
6-2302	ND architectural legal expense			
6-2399	ND other legal expense			
	Total Non-Departmental Expenses	53,130.00	99,630.00	93,715.27

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>		<u>Proposed</u>	<u>Budget</u>	<u>Acutal</u>
	<u>Fire Departments Expenses</u>			
6-3100	FD Wages & Benefits Expenses			
6-3101	FD callout expense	0.00	0.00	
6-3102	FD fire department wages expense	0.00	0.00	
6-3104	FD health benefits (4 employee x 750.00)	0.00	0.00	
6-3106	FD retirement expense			
6-3107	FD retirement employer admin. expense	0.00	0.00	
6-3110	FD employer expense			
6-3111	FD worker's compensation (7707) expense			
6-3112	FD worker's compensation (7706) expense	0.00	0.00	
6-3121	FD training expense	0.00	0.00	
6-3122	FD travel expense			
6-3123	FD physical expense			
6-3124	FD licenses expense			
6-3125	FD annual membership fees expense			
6-3150	FD uniforms expense			
6-3200	FD Utilities Expense			
6-3201	FD telephone expense	0.00	0.00	
6-3202	FD water service expense	500.00	500.00	315.06
6-3203	FD electric service expense IID - Fire Station	5,000.00	5,000.00	3,928.90
6-3205	FD radio service expense (800 MHZ)	0.00	0.00	
6-3206	FD cell phone svc expense	0.00	0.00	
6-3207	FD tech expense	0.00	0.00	
6-3208	FD bulk drinking water expense	0.00	0.00	
6-3209	FD ice delivery expense	0.00	0.00	
6-3210	FD WS water service expense	130.00	130.00	77.35
6-3211	FD WS electric service expense	2,000.00	2,000.00	1997.6

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>		Proposed	Budget	Acutal
6-3300	FD Maintenance Expenses			
6-3310	FD vehicle maintenance expense	0.00	0.00	
6-3311	FD mechanic's labor expense	0.00	0.00	
6-3320	FD fuel & oil expense	0.00	0.00	
6-3330	FD oxygen bottle maintenance expense			
6-3331	FD fire extinguisher expense	0.00	0.00	
6-3332	FD A/C maintenance & supplies expense	250.00	250.00	92.00
6-3399	FD other equip. maint. exp.	0.00	0.00	
6-3400	FD Miscellaneous Expenses			
6-3401	FD supplies exp.	0.00	0.00	
6-3430	FD laundry and janitorial expense			
6-3460	FD building & grounds expense	750.00	750.00	0.00
6-3470	FD drug testing expense	0.00	0.00	
6-3480	FD matching grant expense			
6-3498	FD fireworks expense (donated money)			
6-3499	FD other misc. exp.			
6-3500	Fire Departments Capital Purchases			
6-3510	FD equipment purchase expense			
6-3530	FD vehicle purchases expense			
	Total Fire Departments Expenses	8,630.00	8,630.00	6,410.91

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>		<u>Proposed</u>	<u>Budget</u>	<u>Actual</u>
	<u>Public Works Expenses</u>			
6-4100	PW Wages & Benefit Expenses			
6-4101	PW wages expense	63,250.00	40,000.00	
6-4104	PW health benefits expense	17,000.00	9,300.00	
6-4103	SM worker's compensation (7580) expense	2,000.00		
6-4105	PW retirees' health benefit expense	5,000.00	5,000.00	4,443.58
6-4106	SM retirement contributions expense	2,000.00		
6-4107	PW retirement employer expense			
6-4110	PW employer expense	12,000.00	8,000.00	
6-4111	PW workers' comp (9420) expense			
6-4206	PW laundry & janitorial expense			
6-4402	PW construction water meter expense			
6-4709	PW Vehicle/Equipment Expense	5,480.00	5,480.00	
6-4710	PW vehicle maintenance expense	7,600.00	7,600.00	0.00
6-4720	PW fuel and oil expense	5,000.00	8,000.00	0.00
6-4730	PW equipment/building repair expense	25,200.00	200.00	206.66
6-4800	PW sports & recreation expense	250.00	250.00	0.00
6-4830	PW tools purchase expense	7,500.00	7,500.00	203.09
6-4840	PW maintenance expense	500.00	500.00	20.78
	Total Public Works Expenses	152,780.00	91,830.00	4,874.11
	<u>Parks & Recreation Expenses</u>			
6-5100	Salton City Park Expenses			
6-5102	SC Park water service expense	1,000.00	1,000.00	288.78
6-5103	SC Park electric service expense	3,000.00	3,000.00	1,205.13
6-5106	SC Park equipment/building maintenance expense	6,000.00	500.00	0.00
6-5107	SC Park improvement expense	6,300.00	6,300.00	639.19
6-5109	SC Park other expense	177,000.00		
6-5300	Desert Shores Park Expenses			
6-5302	DS Park water service expense	4,800.00	48,000.00	768.38
6-5303	DS Park electric service expense	5,500.00	4,500.00	854.74
6-5306	DS Park equipment/building maintenance expense	5,800.00	500.00	1,907.23
6-5307	DS Park improvement expense	2,000.00	7,800.00	3,840.27
6-5309	DS Park other expense	200,000.00		
	Total Parks & Recreation Expenses	411,400.00	71,600.00	9,503.72
	TOTAL GENERAL FUND EXPENSES	680,840.00	305,690.00	178,871.86

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>	<u>Sewer Maintenance Revenue</u>	<u>Proposed</u>	<u>Budget</u>	<u>Acutal</u>
4-2100	Taxes and fees			
4-2101	SM sewer user charges	1,194,500.00	1,179,650.90	1,173,240.52
4-2102	SM connection charges			
4-2103	SM sewer lot standby fee	670,000.00	670,000.00	854,462.13
4-2104	SM interest & penalties fee	35,000.00	35,000.00	80,982.75
4-2106	SM capital reserve fees			
4-2107	SM administration fees from GF	25,000.00	25,000.00	60,167.85
4-2108	SM administration fees from SC	2.00	2.00	2.00
4-2109	SM administration fees from tract 576A	10.00	10.00	3.60
4-2110	SM administration fees from tract 662	10.00	10.00	23.66
4-2111	SM administration fees from tract 679	10.00	10.00	7.11
4-2200	Interest Income			
4-2201	SM LAIF operational interest income	1,200.00	1,200.00	0.00
4-2203	SM checking interest income	400.00	400.00	0.00
4-2204	SM reserve LAIF interest income	1,000.00	1,000.00	0.00
4-2206	SM NADBank/USDA interest income	100.00	100.00	0.00
4-2208	SM loan reserve interest income	25.00	25.00	0.00
4-2209	SM Capital reserve LAIF interest income	250.00	250.00	0.00
4-2210	SM loan interest income			
4-2300	Miscellaneous Income			
4-2303	SM gain on sale of equipment			
4-2308	SM fire dept. mechanic's labor hours fee	0.00	0.00	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)	6,500.00	6,500.00	5,720.00
4-2403	SM office suite #4 rent (Imperial County Probation)	0.00	0.00	0.00
TOTAL SEWER MAINTENANCE REVENUE		1,934,007.00	1,919,157.90	2,174,609.62

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	<u>Proposed</u>	<u>Budget</u>	<u>Actual</u>
6-6000	Sewer Maintenance Expenses			
6-6100	Wages and Benefits Expenses			
6-6101	SM wages expense	585,062.00	500,000.00	404,469.21
6-6102	SM employer wages tax expense	78,000.00	75,000.00	71,957.20
6-6103	SM worker's compensation (7580) expense	32,000.00	32,000.00	31,425.18
6-6104	SM health benefits expense	147,000.00	135,000.00	129,900.00
6-6105	SM retirees' health benefits expense (6 employees)	40,000.00	40,000.00	31,074.30
6-6106	SM retirement contributions expense	17,000.00	18,000.00	16,028.42
6-6107	SM retirement administrative fee expense	40,000.00	45,000.00	39,128.45
6-6108	SM accrued retirement expense	25,000.00	25,000.00	23,240.00
6-6109	SM clerical office wages expense	108,160.00	130,000.00	123,240.00
6-6110	SM administration (GM) wages expense	100,000.00	140,000.00	128,450.40
6-6111	SM GM worker's comp. expense (8740)	4,000.00	4,000.00	0.00
6-6112	SM clerical worker's comp. expense (8810)	2,000.00	2,000.00	
6-6113	SM director's compensation expense			
6-6199	SM other wages and benefits expense			
6-6200	Supplies Expense			
6-6201	SM uniforms expense	1,500.00	1,500.00	4,679.36
6-6204	SM safety supplies expense	1,500.00	1,500.00	387.50
6-6205	SM work boots expense	1,000.00	1,000.00	1,002.03
6-6206	SM janitorial supplies expense	950.00	950.00	743.07
6-6207	SM janitorial cleaning expense	3,000.00	3,000.00	500.00
6-6299	SM other laundry & janitorial expense			
6-6300	Bank Charge Expenses			
6-6301	SM wire fee expense			
6-6302	SM bank fee expense	200.00	2500.00	2353.90
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	10,000.00	10,000.00	8,456.47
6-6402	SM equipment maintenance expense	20,000.00	20,000.00	23,667.81
6-6405	SM fuel & oil expense	45,000.00	40,000.00	39,153.78
6-6407	SM shop supplies expense	2,500.00	2,500.00	2,816.57
6-6499	SM other vehicle/equip. exp.	1,500.00	1,500.00	1,091.98

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	<u>Proposed</u>	<u>Budget</u>	<u>Actual</u>
6-6500	Utilities Expenses			
6-6501	SM CVWD water service expense	8,000.00	8,000.00	5,758.02
6-6502	SM electric service IID expense	100,000.00	120,000.00	86,011.73
6-6504	SM cell phones expense	15,000.00	15,000.00	14,278.38
6-6505	SM underground dig alerts expense	1,500.00	1,500.00	1,343.49
6-6506	SM internet service expense	1,500.00	1,500.00	3,222.78
6-6507	SM propane expense	1,000.00	1,000.00	1,550.74
6-6508	SM alarm security expense	1,200.00	1,200.00	680.24
6-6509	SM solid waste disposal	250.00	250.00	0.00
6-6599	SM other utility expense			
6-6600	Licenses and Permits Expenses			
6-6601	SM employee license expense	4,000.00	4,000.00	3,679.89
6-6602	SM encroachment permit expense			
6-6603	SM county permits expense	1,500.00	1,500.00	360.00
6-6604	SM state permits expense	100.00	100.00	0.00
6-6605	SM membership/association dues expense	7,750.00	7,750.00	6,528.37
6-6606	SM waste discharge permit fees expense	37,000.00	37,000.00	36,500.80
6-6607	SM toxic waste disposal expense	2,000.00	2,000.00	1,756.00
6-6700	Sewer System Expenses			
6-6711	SM sewer lines maintenance expense	15,000.00	15,000.00	12,360.95
6-6712	SM pump station maintenance expense	50,000.00	20,000.00	14,405.55
6-6713	SM sewer pond maintenance expense	15,000.00	10,000.00	13,408.21
6-6721	SM plumbing supplies expense	1,000.00	1,000.00	
6-6722	SM electrical supplies expense	1,000.00	1,000.00	0.00
6-6723	SM lumber supplies expense			
6-6724	SM hardware supplies expense	1,000.00	1,000.00	86.98
6-6750	SM lab testing expense	15,000.00	15,000.00	12,153.00
6-6752	SM engineering services expense			9,560.36
6-6759	SM Prof. Consult Exp.	42,000.00	15,000.00	16,980.79
6-6760	SM prof. svcs. expense (Koppel & Gruber)	6,500.00	6,500.00	6,003.60
6-6761	SM Smart Cover monitoring expense	3,500.00	3,500.00	3,213.00
6-6762	SM fines & penalties expense			5,159.12

		2022-2023	2021 - 2022	2020 - 2021
Account	Sewer Maintenance Expenses	Proposed	Budget	Actual
6-6800	Miscellaneous Expenses			
6-6802	SM building & grounds maintenance expense	10,000.00	10,000.00	9,734.47
6-6806	SM postage expense	1,200.00	950.00	755.70
6-6807	SM office supplies expense	1,500.00	3,000.00	1,354.12
6-6808	SM fire extinguisher expense	650.00	650.00	663.74
6-6809	SM express shipping	200.00	200.00	56.42
6-6810	SM advertising expense	1,000.00	1,000.00	0.00
6-6811	SM long term loan interest expense	36,000.00	36,000.00	35,506.15
6-6821	SM liability insurance premiums expense	90,000.00	90,000.00	103,705.05
6-6831	SM legal expense	85,000.00	10,000.00	2,767.50
6-6832	SM finance, budgeting and auditing expense	75,000.00	9,500.00	9,500.00
6-6833	SM technical support services expense	1,500.00	1,500.00	3,150.50
6-6834	SM property tax collection expense	10,000.00	10,000.00	10,025.11
6-6835	SM GASB 68 actuarial report expense	3,000.00	3,000.00	2,600.00
6-6836	SM elections cost expense	200.00	200.00	0.00
6-6851	SM travel expense	2,000.00	7,000.00	2,376.79
6-6852	SM training expense	4,000.00	4,000.00	1,875.00
6-6853	SM physicals expense	1,000.00	1,000.00	440.00
6-6854	SM copier lease/maintenance expense	5,000.00	5,000.00	6,061.06
6-6855	SM CA/US flag expense	750.00	750.00	467.70
6-6856	SM subscriptions expense	200.00	200.00	0.00
6-6870	SM drug testing expense	250.00	250.00	40.00
6-6881	SM sales tax expense			
6-6890	SM bulk water expense (for water purifier)	1,500.00	1,500.00	889.71
6-6892	SM computer software expense	4,000.00	7,000.00	3,650.00
6-6893	SM breakroom expense	250.00	1,500.00	761.70
6-6894	SM payroll processing expense	4,500.00	3,500.00	2,719.76
6-6895	SM outside printing/copying expense	500.00	1,500.00	
6-6896	SM district function expense	200.00	1,500.00	289.73
6-6899	SM other expense			
	Total SM Operations Expenses	1,936,072.00	1,730,450.00	1,538,157.84
6-6900	Capital Purchases			
6-6910	SM equipment Installments/Purchase (Vac Truck Lease)	71,500.00	133,000.00	73,709.00
6-6920	SM furniture purchase expense	500.00	500.00	
6-6921	SM computer purchase expense	2,000.00	7,500.00	
6-6930	SM tools purchases expense	7,500.00	7,500.00	5,276.06
6-6940	SM vehicle purchase expense	44,000.00	0.00	76,623.56
6-6942	SM vehicle lease/purchase expense			
2-9008	SM office building principal payment expense	9,500.00	9,500.00	8,253.52
	Total SM Capital Purchases Expenses	135,000.00	158,000.00	163,862.14
6-9370	SP construction expense	10,000.00	10,000.00	0.00
6-9371	SP pump station upgrade expense	10,000.00	10,000.00	1,874.30
6-9372	SP sewer line replacement expense			
6-9373	SP TRC repair/upgrade expense			
6-9374	SP areiation expense	10,000.00	10,000.00	47,417.66
6-9375	SP Station #2 upgrade expense			
6-9376	SP Station #5 upgrade epxpense			
6-9399	SP other expense			
	Total Sewer Projects Expenses	30,000.00	30,000.00	49,291.96
	Liability Accounts			
9-0002	Non-op.expense			

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	Proposed	Budget	Actual
	Total Non-Operations Expenses	0.00	0.00	0.00
	TOTAL SEWER MAINTENANCE EXPENSES	2,101,072.00	1,918,450.00	1,751,311.94

		2022-2023	2021 - 2022	2020 - 2021
<u>Account</u>	<u>Sewer Construction Revenues</u>	<u>Proposed</u>	<u>Budget</u>	<u>Actual</u>
4-3200	Interest Income			
4-3201	SC LAIF interest income	0.00	7.00	0.00
4-3203	SC checking interest income			
4-3206	SC bond fund interest income			
4-3207	SC tract assessments (Tract 571 - Dst. Shrs)			
4-3208	SC capacity reserve fees income	0.00	40.00	1,000.00
4-3209	SC capacity LAIF interest income			
4-3299	SC other income			
TOTAL SEWER CONSTRUCTION REVENUE		0.00	47.00	1,000.00
<u>Account</u>	<u>Sewer Construction Expenses</u>			
6-7000	Sewer Construction Expenses			
6-7001	SC administrative fee expense	0.00	2.00	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		0.00	2.00	0.00
6-6900	Capital Purchases			
6-7910	SC equipment purchases expense			
TOTAL SEWER CONSTRUCTION EXPENSES		0.00	2.00	0.00