

SALTON COMMUNITY SERVICES DISTRICT

BUDGET for FY 2015-2016

	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
General Fund Revenue	702,539.20	699,995.48	725,784.25	633,629.14	668,136.72	587,704.08	561,542.66	667,658.01
General Fund Expenditures:								
Administration	393,785.00	332,529.84	241,935.00	249,624.95	260,729.07	328,392.12	415,202.94	354,420.03
Non-Department	104,510.00	108,917.98	115,109.25	115,980.94	81,677.26	108,179.85	106,287.92	127,963.60
Fire Departments	163,813.34	186,854.43	168,003.34	116,232.70	68,291.13	65,228.77	137,671.25	107,496.86
Public Works	20,913.80	88,204.51	84,255.00	83,069.75	78,115.06	86,519.43	84,108.04	75,010.33
Parks and Recreation	18,975.00	26,527.88	41,724.95	29,634.11	21,915.35	48,941.92	64,397.46	23,636.59
Non-Operations (Casualties)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit)	701,997.14	743,034.64	651,027.54	594,542.45	510,727.87	637,262.09	807,667.61	688,527.41
	542.06	(43,039.16)	74,756.71	39,086.69	157,408.85	(49,558.01)	(246,124.95)	(20,869.40)
Sewer Maintenance Revenue	1,623,822.00	1,343,552.84	1,396,749.50	1,329,074.75	1,258,223.05	1,170,726.22	991,226.22	939,864.97
Sewer Maintenance Expenditures	1,399,620.22	1,297,552.47	1,248,520.25	1,054,272.11	1,021,713.05	995,719.56	1,177,855.19	1,188,921.42
Operational Surplus/(Deficit)	224,201.75	46,200.37	148,219.25	274,802.64	236,510.00	175,006.66	(86,628.97)	(249,056.45)
SM Capital Exp. (Equip/decommissioning/replemmt)	28,164.00	4,981.68	0.00	323.83	1,994.90	96.85	0.00	82,730.70
SM Capital Expense (Tools purchases)	5,000.00	1,163.31	8,000.00	183.64	584.22	516.51	1,548.08	698.23
SM Capital Expense (Vehicle purchases)	45,900.00	0.00	20,950.00	0.00	0.00	0.00	0.00	21,551.00
SM Professional Services	0.00	0.00	0.00	0.00	3,366.48	1,116.02	36,790.70	0.00
SP Construction/refurbish/repair expense	60,000.00	0.00	40,000.00	19,289.22	19,367.66	1,116.02	36,790.70	63,168.45
Non-Operational (Krieger & Stewart) contract payable	0.00	0.00	0.00	0.00	28,632.42	28,632.42	0.00	0.00
Non-Operational (USDA/NSAD Bank Loan) expense	55,000.00	55,000.00	55,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
SM TOTAL Surplus/(Deficit)	30,137.75	(14,944.63)	34,269.25	205,005.95	132,564.32	93,528.84	(311,758.45)	(467,204.83)
Sewer Construction Revenue	18.60	18.52	22.75	3,027.71	38.39	2,245.28	8,732.29	146,789.34
Sewer Construction Expenditures	0.75	0.72	1.00	1.09	1.40	1,001.64	2,921.00	52,952.26
Operational Surplus/(Deficit)	17.85	17.80	22.75	3,026.62	36.99	1,243.64	5,811.29	93,837.08
Capital Expense (Equip/decommissioning/replemmt)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit)	17.85	17.80	22.75	3,026.62	36.99	1,243.64	5,811.29	93,837.08
Channel Maintenance Revenue	9,683.50	9,685.61	10,075.00	2,446.02	3,200.23	3,923.94	30,039.55	33,484.08
Channel Maintenance Expenditures	1,511.25	1,542.30	375.00	366.91	480.01	588.60	3,914.25	5,022.61
Surplus/(Deficit)	8,172.25	8,143.31	9,700.00	2,079.11	2,720.22	3,335.34	26,125.30	28,461.47

Account	General Fund Revenues	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
	Taxes and fees								
4-1101	GF property taxes - secured	165,000.00	169,057.57	190,000.00	158,017.00	182,541.23	162,500.96	156,539.01	312,347.43
4-1102	GF property taxes - unsecured	13,500.00	19,089.54	13,500.00	11,662.50	11,990.13	12,338.29	13,977.76	
4-1103	GF property taxes - homeowners	1,500.00	1,523.98	3,400.00	2,093.45	2,022.84	9,350.95	2,401.56	3,601.02
4-1104	GF property taxes - supplemental	200.00	1,458.05	1,000.00	(263.95)	803.21	183.10	685.13	
4-1111	GF administration fees from SM	398,455.00	375,275.73	385,500.00	328,949.72	319,712.68	291,714.29	229,147.46	195,555.54
4-1112	GF administration fees from SC	1.00	0.78	1.00	1.09	0.85	1.40	1.64	2,921.00
4-1113	GF administration fees from tract 576A	300.00	292.32	675.00	83.90	318.82	138.49	151.58	930.82
4-1114	GF administration fees from tract 662	1,500.00	1,889.88	2,150.00	92.45	229.43	123.55	158.15	903.40
4-1115	GF administration fees from tract 679	1,000.00	1,861.62	2,050.00	190.56	616.14	218.17	278.87	2,080.03
4-1117	GF administration fees from SM Reserve	0.20	0.16	0.25	0.27	0.21	0.40	0.40	169.54
4-1120	GF administration fees from Capital Reserve	25.00	20.96	30.00	32.07	25.80	41.61	48.79	234.77
4-1125	GF architectural plans fees		350.00		150.00	200.00			
	General Fund Total Taxes & Fees	581,481.20	570,820.59	598,306.25	501,002.06	518,461.34	476,611.01	403,390.35	518,743.55
4-1200	Interest Income								
4-1201	GF operational LAIF interest	100.00	85.48	150.00	145.47	154.74	66.51	113.22	4,798.73
4-1205	GF inv. LAIF int.	10.00	7.56	10.00	9.30	97.13	160.44	223.48	1,046.86
4-1206	GF street light dev. LAIF interest income	50.00	45.80	60.00	56.27	69.86	103.13	224.48	2,922.23
	General Fund Total Interest Revenues	160.00	138.84	220.00	211.04	321.73	330.08	561.18	8,767.82
4-1300	Rental Income								
4-1301	GF suite "3" rent Salton Sea Realty rent	36,000.00	33,000.00	36,000.00			3,960.00	5,940.00	5,940.00
4-1302	GF suite "2" library rent	6,240.00	5,540.00	7,200.00	3,600.00	2,400.00	2,400.00	2,400.00	2,400.00
4-1303	GF suite "5" barber shop rent	3,600.00	4,300.00	4,800.00	7,200.00				
4-1304	GF cellular tower rent	31,750.00	30,180.00	27,250.00	45,116.82	44,680.90	43,791.05	45,143.64	54,024.84
4-1305	GF suite "4" rent		120.00	7,200.00			6,000.00	5,900.00	4,800.00
4-1307	Burtee Waste contract agreement	15,000.00	16,407.57	17,000.00	15,651.18	14,809.56	15,118.63	21,797.44	
	General Fund Total Rental Revenues	92,590.00	89,547.57	99,450.00	71,568.00	61,890.46	71,269.68	81,181.08	67,164.84
4-1500	Parks and Recreation								
4-1501	GF daily pool fees	3,000.00	2,688.00	3,000.00	2,631.60	1,095.00	2,106.00	1,682.14	1,852.00
4-1502	GF pool pass fees	500.00	540.00	500.00	750.00	570.00	720.00	1,560.00	725.00
4-1509	GF other parks & recreation fees				46.50	46.50	40.00		
	Parks and Recreation Total Revenues	3,500.00	3,228.00	3,500.00	3,428.10	1,711.50	2,866.00	3,242.14	2,577.00

Account	General Fund Revenues	FY 2015-2016	FY 2014-2015	FY 2014-2015	FY 2013-2014	FY 2012-2013	FY 2011-2012	FY 2010-2011	FY 2009-2010
		Proposed	Anticipated	Approved	Actual	Actual	Actual	Actual	Actual
4-1600	Fire Departments								
4-1603	GF fire services contract	24,288.00	24,288.00	24,288.00	24,288.00	24,288.00	24,288.00	24,288.00	24,288.00
4-1605	GF fire dev. LAIF interest income	20.00	18.28	20.00	22.46	27.88	105.60	155.37	1,647.46
4-1606	GF fire dev. Reserve fees utilized								
4-1695	GF fire dept. Recovery income	500.00	440.00			876.85	734.48		
4-1696	GF fire department grants income				24,902.00	21,598.00	35,250.00	15,000.00	15,000.00
4-1697	GF fire department donations		565.00		150.00	50.00	25.00	100.00	170.00
4-1698	GF fire dept. fireworks revenue		8,863.20		250.00	3,023.99	3,023.99	2,043.29	5,579.32
4-1699	GF fire dept. other income (ins. reimb.)		2,086.00			2,526.00		125.00	14,553.00
	Fire Departments Total Revenues	24,808.00	36,260.48	24,308.00	49,612.46	52,390.72	28,177.07	61,961.66	61,237.78
4-1800	Special Projects								
4-1805	GF reimbursement for security cameras		245.00					11,196.25	6,936.60
4-1899	GF other proceeds								
4-1900	Other Revenue						309.00		
4-1901	GF mandated costs proceeds								
4-1902	GF insurance proceeds		268.14		7,789.78				
4-1905	GF Calif. Subsidy Medicare D		7,788.96						
4-1906	GF recycle fees proceeds					4,519.97			
4-1999	GF other revenue income				10.70	28,841.00	8,141.24	10.00	2,230.42
	General Fund Total Other Revenues	-	8,302.10	0.00	7,800.48	33,360.97	8,450.24	11,206.25	9,167.02
	TOTAL GENERAL FUND REVENUE	702,539.20	699,995.48	725,784.25	633,629.14	668,136.72	587,704.08	561,542.66	667,658.01

Account	General Fund Expenses	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved Budget	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
6-1100	Wages and Benefits Expenses								
6-1101	AD office wages expense	156,260.00	94,043.42	93,100.00	87,787.45	76,787.45	125,149.94	226,913.83	153,180.44
6-1102	AD administration wage expense	78,750.00	70,936.10	38,000.00	48,500.00	73,338.23	69,713.98	62,899.78	69,127.22
6-1103	AD directors' compensation expense	12,000.00	7,400.00	12,000.00	10,500.00	9,100.00	7,000.00	7,600.00	8,200.00
6-1104	AD health benefits exp.	28,800.00	18,349.00	13,200.00	16,538.45	16,538.45	24,591.55	17,512.22	20,050.61
6-1105	AD retirees' health benefits expense	10,000.00	9,979.20	18,600.00	20,628.87	18,617.87	27,395.63	17,326.20	11,124.14
6-1106	AD retirement contribution expense	11,300.00	10,826.57	6,500.00	9,472.58	8,462.58	12,966.87	14,191.61	14,234.33
6-1107	AD retirement administrative expense	11,200.00	10,472.60	5,900.00	8,493.96	9,475.96	11,184.96	11,247.57	10,145.57
6-1108	AD temp/part time laborer	9,600.00	16,281.50	8,000.00	825.00	610.00			
6-1109	AD other employee benefits								
6-1110	AD wages employer tax expense	23,750.00	15,491.81	12,900.00	11,182.36	13,178.36	16,817.60	17,834.44	18,845.92
6-1111	AD worker's compensation (8810) expense	1,000.00	885.68	875.00	580.54	530.66	890.85	1,502.49	1,878.46
6-1112	AD worker's compensation (8740) expense	3,300.00	3,261.41	2,900.00	2,278.74	2,497.04	1,884.47	1,940.61	2,754.39
6-1200	Laundry and Janitorial Expenses								
6-1201	AD office janitorial supplies expense	500.00	695.33	380.00	378.25	277.89	402.49	171.91	943.63
6-1299	AD other laundry & janitorial expense		813.70		(471.44)	(471.44)	(480.00)	(480.00)	(473.73)
6-1300	Supplies Expenses								
6-1301	AD postage expense	1,500.00	1,557.31	600.00	825.98	575.98	899.53	842.15	1,596.86
6-1303	AD office supplies expense	2,000.00	3,627.47	2,000.00	1,825.07	1,742.07	1,911.96	3,137.19	4,107.29
6-1304	AD breakroom expense (bottled water)	175.00	172.97	150.00	787.78	627.80	604.60	514.38	633.38
6-1305	AD express shipping expense	150.00		150.00	95.70	95.70	34.38	31.99	133.50
6-1308	AD computer software expense	2,000.00	2,068.07	200.00	85.10	71.09		27.18	107.51
6-1399	AD other supplies expense								
6-1400	Bank Charge Expenses								
6-1401	AD wire fees expense	400.00	377.48	300.00					
6-1405	AD bank check orders expense								
6-1499	AD other bank charge expense								
6-1500	Utilities Expenses								
6-1501	AD office telephones expense	3,200.00	3,160.21	2,500.00	2,850.05	2,330.05	2,401.41	2,388.84	2,332.72
6-1502	AD water service expense	800.00	795.72	175.00	328.85	319.17	533.55	707.69	797.02
6-1503	AD electric service expense	8,000.00	7,762.76	5,000.00	4,227.39	4,581.39	5,827.66	6,490.52	7,057.95
6-1505	AD internet service expense	2,000.00	1,836.66	735.00	2,129.81	1,199.88	1,179.88	1,199.88	1,324.88
6-1600	Building & Grounds Expenses								
6-1602	AD building maintenance expense	2,000.00	12,731.43	1,000.00	992.68	1,199.88	1,311.38	328.35	143.29
6-1700	Travel and Training Expenses								
6-1701	AD travel expense	2,000.00	1,929.41	120.00			381.54		219.47
6-1702	AD training expense	2,500.00	2,230.43				25.00		298.00
6-1703	AD vehicle maintenance expense		448.34	500.00	285.60	371.91	22.99	642.25	2,711.69
6-1730	AD fuel & oil expense	3,000.00	2,814.23	1,800.00	1,805.51	1,902.51	1,433.06	954.02	1,435.41

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General Fund Expenses								
6-1800 Other Expenses								
6-1805 AD auditing expense	7,500.00	7,250.00	7,250.00	7,750.00	7,750.00	6,750.00	7,000.00	7,000.00
6-1820 AD drug testing expense	100.00	49.75	100.00	49.75	49.75	49.75	49.75	99.50
6-1830 AD county fees (pool permit)	500.00	452.00	500.00	550.00	650.00	933.34	7,486.20	5,505.00
6-1849 AD other miscellaneous expense				3,458.10	3,458.10	2,260.58	40.00	
Equipment Maintenance Expenses								
6-1851 AD copier lease/maintenance expense	4,500.00	4,066.15	3,000.00	2,758.25	2,857.17	3,218.57	2,356.99	1,875.33
6-1853 AD website maintenance & I.T. support expense	2,000.00	2,162.50		300.00	300.00	235.00		
6-1854 AD air conditioning service & supplies	1,000.00	147.45	1,500.00	922.50	801.50	563.08	664.14	839.45
6-1859 AD other equipment maintenance expense		932.13		902.07	902.07	296.52	664.14	839.45
Office Capital Purchases								
6-1910 AD office equipment purchases expense		6,791.88					121.42	5,196.13
6-1920 AD furniture purchases expense		8,112.51					164.85	155.22
6-1930 AD office computer purchases expense	2,000.00	1,616.66	2,000.00				505.10	
Total Administrative Expenses	393,785.00	332,829.84	241,935.00	249,624.95	260,729.07	328,392.12	415,202.94	354,420.03
Non-Departmental Expenses								
6-2001 ND subscriptions expense	500.00	504.34	200.00			184.00	82.50	382.65
6-2003 ND street lighting exp. Electrical cost	23,760.00	22,877.57	23,500.00	22,693.17	22,693.17	24,284.62	24,471.20	24,343.81
6-2004 ND association dues expense (SDRMA mem)	4,100.00	4,014.00	4,100.00	3,932.47	3,623.74	3,697.00	2,123.00	1,823.00
6-2005 ND insurance premiums expense	16,500.00	16,160.00	14,667.83	14,276.97	15,672.79	17,963.35	23,910.39	25,596.81
6-2006 ND advertising expense	1,000.00	1,740.36	500.00	525.00	50.00	892.50	3,853.78	3,279.03
6-2007 ND elections expense	2,000.00	1,775.25	5,000.00	1,625.50	4,817.19	1,575.25	4,880.60	3,839.09
6-2010 ND payroll processing expense	6,000.00	5,898.43	5,500.00	5,456.48	5,354.50	5,844.07	5,988.31	5,334.60
6-2011 ND travel & training expense	2,000.00	1,412.75	4,000.00					
6-2013 ND IID hand lease expense		2,941.69	24.00	24.00	24.00	24.00		
6-2017 ND recycle fees use expense				477.87	477.87			
6-2098 ND street light installation expense								
6-2099 ND other expense				1274.17	1274.17		297.00	
Total Tax Expenses								
6-2201 ND property tax assessment expense	150.00	120.00	117.42	117.36	110.17	108.34	329.17	104.46
6-2204 ND property tax collection expense	8,500.00	8,242.17	7,500.00	7,448.26	7,351.80	7,429.27		
6-2299 ND other tax expense							1,824.86	
Legal Expenses								
6-2301 ND district legal expense	40,000.00	38,701.29	50,000.00	56,929.69	19,027.86	39,168.25	38,451.91	58,240.15
6-2302 ND architectural legal expense								
6-2304 ND GASB45 actuarial report exp.				1,200.00	1,200.00			
6-2399 ND other legal exp. (eserow fee for Office loan)		4,530.13					75.00	5,020.00
Total Non-Departmental Expenses	104,510.00	108,917.98	115,109.25	115,980.94	81,677.26	108,179.85	106,287.92	127,963.60



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General Fund Expenses								
Fire Departments Expenses								
Fire Wages & Benefits Expenses								
6-3100	FD Wages	1,500.00	1,450.00	4,000.00	21,150.00	19,989.72	33,387.00	28,350.20
6-3101	FD callout expense	34,500.00	31,179.29	48,000.00				
6-3102	FD Fire Chief wages expense	41,700.00	63,175.00	36,500.00				
6-3103	FD volunteer on-call stipend expense	7,350.00	6,875.16					
6-3104	FD health benefits expense	3,200.00	3,129.90	3,250.00				
6-3105	FD retirement expense	3,700.00	3,442.85	3,700.00	3,663.46	2,258.94	4,339.25	3,208.92
6-3110	FD employer expense	9,100.00	9,057.72	8,500.00	6,264.45	7,265.52	10,503.89	6,672.84
6-3111	FD worker's compensation (7707) expense	2,900.00	2,858.91	2,500.00				
6-3112	FD worker's compensation (7706) expense	1,700.00	730.27	1,000.00			669.17	1,363.43
6-3121	FD training expense	1,000.00	1,125.63	2,500.00				
6-3122	FD travel expense	500.00		500.00	305.04	141.00	305.00	
6-3123	FD physicals expense	500.00	386.73	200.00	93.00	86.00	230.00	203.00
6-3124	FD licenses expense	2,000.00	47.09		72.33	16.20	5,028.84	15,955.51
6-3150	FD uniforms expense							
6-3200 FD Utilities Expense								
6-3201	FD telephone expense	1,500.00	444.36	500.00	432.05	469.15	1,680.78	2,463.55
6-3202	FD water service expense	3,500.00	1,353.91	200.00	165.46	126.75	237.63	463.15
6-3203	FD electric service expense	780.00	5,133.73	3,000.00	2,625.82	2,364.03	4,774.41	2,217.60
6-3204	FD internet service expense	4,500.00	773.97	620.00	149.85	568.15	519.40	485.29
6-3205	FD radio service expense (800 MHz)	750.00	4,452.00	5,500.00	3,853.96	3,847.63	4,646.15	2,544.00
6-3208	FD bulk drinking water expense	1,450.00	191.23					
6-3209	FD ice delivery expense	3,000.00	234.63					
6-3300 FD Maintenance Expenses								
6-3310	FD vehicle maintenance expense	13,000.00	4,236.94	3,000.00	4,800.08	3,960.18	3,874.39	2,124.31
6-3320	FD fuel & oil expense	200.00	11,917.97	16,000.00	12,410.88	13,379.77	15,097.82	7,980.95
6-3330	FD oxygen bottle maintenance expense	200.00	158.00	1,500.00	765.56	1,061.49		
6-3331	FD fire extinguisher expense	500.00		200.00				
6-3332	FD A/C maintenance & supplies expense		75.60	500.00				
6-3399	FD other equip. maint. exp.	500.00			8,194.60		1,539.29	200.00
6-3400 FD Miscellaneous Expenses								
6-3401	FD supplies exp.	500.00	648.22	500.00	218.59	1,361.95	1,292.89	100.09
6-3402	FD subscription/membership expense			800.00		50.00		
6-3460	FD building & grounds expense	500.00	479.54	2,500.00	2,255.25	1,500.00	272.73	226.32
6-3470	FD drug testing expense		646.50	800.00	870.75	586.45	780.30	993.95
6-3480	FD matching grant expense						9,250.00	
6-3498	FD fireworks expense (donated money)		7,740.99			4,500.00	5,381.30	9,081.41
6-3499	FD other misc. exp.		924.95			1,252.20	381.53	397.50
6-3500 Fire Department Capital Purchases								
6-3510	FD equipment purchase expense						443.64	22,464.84
6-3530	FD vehicle purchase expense						14,698.81	
6-3531	FD vehicle pymt. exp. (Oshkosh Capital)	23,983.34	23,983.34	23,983.34			14,698.81	
Total Fire Departments Expenses								
		163,813.34	186,854.43	168,003.34	68,291.13	65,238.77	137,671.25	107,496.86

Account	General Fund Expenses	FY 2015-2016		FY 2014-2015 Approved Budget	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
		Proposed	Anticipated						
6-4100	PW Wages & Benefit Expenses								
6-4101	PW wages expense	3,548.80	45,632.08	44,100.00	43,750.85	41,730.70	41,651.32	49,870.56	39,045.61
6-4104	PW health benefit expense	605.00	6,947.12	6,800.00	5,994.80	5,894.90	7,085.22	4,990.48	4,991.12
6-4105	PW retirees' health benefit expense	14,000.00	13,524.24	14,000.00	13,825.58	13,127.88	19,391.92	12,953.11	13,987.31
6-4106	PW retirement contributions expense	235.00	3,214.46	3,000.00	2,868.33	2,741.40	2,859.44	2,655.10	2,498.02
6-4107	PW retirement administrative expense	245.00	3,309.63	2,000.00	2,875.65	2,786.33	2,481.43	2,132.64	1,802.51
6-4110	PW employer expense	480.00	4,879.03	4,400.00	4,395.22	3,595.11	3,548.46	3,512.99	3,322.39
6-4111	PW worker's compensation (9420) expense	500.00	7,243.73	5,500.00	4,446.75	4,164.74	3,895.54	4,828.78	5,694.66
6-4120	PW licenses expense						65.00		
6-4122	PW physicals expense								
6-4200	PW Laundry/Janitorial Expenses								
6-4201	PW uniforms expense	50.00	349.42	455.00	351.52	381.00	393.00	362.88	415.34
6-4203	PW cleaning supplies expense		48.10		10.89	8.04			
6-4204	PW safety supplies expense			100.00	85.12				
6-4205	PW work boot expense		125.00	100.00	75.00				
6-4206	PW laundry & janitorial expense	500.00	295.23	500.00	486.12	368.38	288.87	291.53	426.09
6-4300	PW Supplies Expenses								
6-4310	PW hardware supplies expense	500.00	38.69		190.11	190.11	73.39		6.46
6-4311	PW plumbing supplies expense		332.27		22.47	22.47			4.64
6-4312	PW electrical supplies expense								
6-4700	PW Vehicle & Equipment Expense								
6-4710	PW vehicle maintenance expense		254.41	300.00	1,181.20	891.25	740.00	422.02	255.76
6-4720	PW fuel & oil expense		1,266.36	2,000.00	1,975.75	1,830.30	2,959.19	1,958.93	2,004.73
6-4730	PW equipment repair expense	200.00	85.04	500.00	329.76	192.67	1,086.65	28.24	125.77
6-4800	PW Capital Purchases Expenses								
6-4810	PW equipment purchases expense		193.32			140.03		51.03	
6-4830	PW tools expense		327.38	100.00					429.92
6-4900	PW Miscellaneous Expenses								
6-4970	PW drug testing expense	50.00	139.00	250.00	49.75	49.75		49.75	
6-4999	PW misc. expense			150.00	154.88				
	Total Public Works Expenses	20,913.80	88,204.51	84,255.00	83,069.75	78,115.06	86,519.43	84,108.04	75,010.33

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved Budget	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
General Fund Expenses								
Parks & Recreation Expenses								
6-5100								
6-5102	1,000.00	2,128.24	2,500.00	2,212.06	3,521.60	4,296.04	3,383.38	3,313.43
6-5103	1,500.00	1,578.39	1,500.00	1,678.06	1,560.76	1,712.02	1,700.14	1,724.37
6-5105	100.00	206.73		18.52	11.25	205.31		38.31
6-5106	1,000.00	268.61		3,869.00	1,000.00	58.25	17.27	357.15
6-5109			7,500.00				20,364.55	
Desert Shores Park Expenses								
6-5302	2,000.00	6,316.00	7,000.00	7,795.54	7,259.43	7,533.95	7,476.21	9,597.67
6-5303	2,500.00	2,091.30	2,500.00	1,080.76	980.47	899.12	2,415.69	791.57
6-5305	275.00	192.82	275.00	265.27	246.72		253.64	1,623.31
6-5306	500.00	80.60	100.00	78.80	80.78			96.92
6-5309			7,500.00	1,980.00		27,761.51	19,767.55	
Pool Expenses								
6-5501	7,000.00	6,802.50	6,900.00	4,489.50	4,148.75	4,195.00	5,090.38	4,387.11
6-5504	1,800.00	1,679.52	1,200.00	1,505.16	1,300.16	1,202.05	1,251.31	1,213.41
6-5505	400.00	447.62	400.00	241.06	141.60	237.37	393.52	253.27
6-5510	900.00	835.55	700.00	634.38	463.83	471.30	570.16	240.07
6-5599			49.95	186.00		370.00	1,713.66	
WS Golf Course								
6-5600		3,300.00	3,600.00	3,600.00	1,200.00			
6-5611		26,527.88	41,724.95	29,634.11	21,915.35	48,941.92	64,397.46	23,636.59
Total Parks & Recreation Expenses								
	18,975.00	743,034.64	651,027.54	594,542.95	510,728.37	637,262.59	807,667.61	688,527.41
TOTAL GENERAL FUND EXPENSES								
	701,997.14	743,034.64	651,027.54	594,542.95	510,728.37	637,262.59	807,667.61	688,527.41

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Sewer Maintenance Revenues								
4-2100 Taxes and fees								
4-2101 SM sewer user charges	1,375,500.00	1,133,281.89	1,201,000.00	1,129,280.61	1,044,661.02	1,018,507.05	977,284.18	857,995.90
4-2102 SM connection charges				7,500.00		5,000.00	5,000.00	27,900.00
4-2103 SM sewered lot standby fee	218,100.00	175,930.26	195,600.00	173,982.38	154,368.65	139,770.00		
4-2104 SM Tewater plan interest/penalty fee	30,000.00	34,128.55		600.00		400.00	400.00	2,800.00
4-2106 SM capital reserve fees								
4-2107 SM other taxes and fees								
Interest Income								
4-2200								
4-2201 SM LAIF operational interest income	1.00	0.64	1.50	1.95	3.15	4.97	223.16	9,883.51
4-2204 SM reserve LAIF interest income	1.00	0.68	1.00	1.03	1.56	1.87	1,139.96	2,753.06
4-2206 SM NADB/USDA interest income	120.00	114.90	40.00	41.24	221.68	471.20	1,221.19	1,322.70
4-2209 SM Capital reserve LAIF interest income	100.00	95.92	107.00	128.25	166.41	232.13	957.73	1,436.42
Miscellaneous Income								
4-2300								
4-2303 SM gain on sale of equipment								
4-2306 SM CA Emergency Management Agency				17,124.00	15,635.00			
4-2307 SM Federal Emergency Mgmt. Agency				415.29	37,776.00			
4-2399 SM other income					5,389.58	6,339.00	5,000.00	35,773.38
	1,623,822.00	1,343,552.84	1,396,749.50	1,329,074.75	1,258,223.05	1,170,726.22	991,226.22	939,864.97

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Account Sewer Maintenance Expenses								
6-6000 Sewer Maintenance Expenses								
6-6101 SSM wages expense	413,500.00	391,714.11	350,500.00	345,736.43	292,938.66	347,743.98	475,382.04	417,175.70
6-6102 SSM employer expense	37,725.00	39,165.23	27,500.00	20,836.89	25,299.27	27,659.02	39,749.18	36,300.40
6-6103 SSM worker's compensation (7500) expense	41,000.00	40,667.32	30,000.00	21,955.71	19,500.02	23,087.06	45,653.30	45,440.63
6-6104 SSM health benefits expense	57,600.00	52,113.49	52,800.00	31,539.36	41,300.95	32,472.40	50,297.52	49,042.11
6-6105 SSM retirees' health benefits expense	27,500.00	24,033.50	40,500.00	39,519.05	51,596.53	28,412.17	28,989.38	31,859.98
6-6106 SSM retirement contributions expense	26,000.00	26,007.06	24,000.00	14,897.52	19,036.85	19,387.81	27,422.68	26,317.56
6-6107 SSM retirement administrative fee expense	28,000.00	27,595.12	19,500.00	14,320.61	16,466.36	15,492.17	19,031.65	15,872.66
6-6199 SSM other wages and benefits expense					218.85			37.34
6-6200 Laundry and Janitorial Expenses								
6-6201 SSM uniforms expense	3,240.00	3,500.00	5,250.00	3,727.56	4,710.03	3,826.64	5,432.65	5,849.87
6-6202 SSM towels & rags expense		1,300.62	1,800.00	1,065.28	1,125.34	835.96	716.80	980.07
6-6203 SSM cleaning supplies expense				113.42		8.34		24.11
6-6204 SSM safety supplies expense	2,500.00	2,881.14	1,500.00	1,131.30	687.44	347.45	1,108.17	802.67
6-6205 SSM work boots expense	1,200.00	875.00	800.00	300.00				
6-6299 SSM other laundry & janitorial expense								
6-6300 Bank Charge Expenses								
6-6301 SSM wire fee expense					120.20	140.62	201.69	145.59
6-6302 SSM bank overdraft fee expense								
6-6305 SSM check order expense	390.00	382.32	300.00	284.76				32.00
6-6306 SSM service charges expense					49.95			236.89
6-6399 SSM other bank charge expense								180.00
6-6400 Vehicle & Equipment Expenses								
6-6401 SSM vehicle maintenance expense	24,000.00	7,524.62	12,000.00	9,004.41	4,781.34	9,485.69	9,733.15	11,306.15
6-6402 SSM equipment maintenance expense	19,000.00	17,324.40	16,000.00	3,530.50	4,855.47	4,718.08	21,581.85	13,610.36
6-6405 SSM fuel & oil expense	40,000.00	37,691.34	30,000.00	28,123.13	33,022.27	24,449.44	43,102.69	64,179.86
6-6407 SSM shop supplies expense	2,500.00	2,154.91	1,700.00	1,645.44	1,399.33	953.98	1,499.82	1,784.59
6-6499 SSM other vehicle/equip. exp.	2,000.00	1,111.87	2,000.00	154.38	363.87	191.59		
6-6500 Utilities Expenses								
6-6501 SSM water service expense	1,500.00	1,493.59	1,500.00	1,359.42	1,428.35	2,140.23	1,612.01	1,029.00
6-6502 SSM electric service expense	109,000.00	98,172.85	80,000.00	66,619.00	90,142.20	76,625.41	64,626.15	36,680.89
6-6503 SSM telephone expense	1,455.00	1,464.25	2,500.00	3,473.52	2,717.42	4,143.90	2,837.77	2,220.77
6-6504 SSM cell phones expense	3,600.00	3,581.92	1,800.00	1,896.51	1,673.89	1,961.78	2,199.08	2,226.70
6-6505 SSM underground dg. aletis expense	300.00	186.00	300.00	162.00	223.50	603.00	289.50	414.60
6-6506 SSM internet service expense	523.00	523.40	500.00	479.40	489.35	119.40	119.40	119.40
6-6599 SSM other utility expense								1,015.09
6-6600 Licenses and Permits Expenses								
6-6601 SSM employee license expense	1,000.00	523.00	1,000.00	545.00	290.00	635.00	632.00	719.00
6-6602 SSM encroachment permit expense								
6-6603 SSM county permits exp. (hazardous waste)	1,400.00		1,400.00	978.00	978.00	945.00	930.00	1,009.60
6-6604 SSM state permits expense				615.50		575.00		676.87
6-6605 SSM mens. expense (CA Rural Water Assoc.)	1,000.00	943.00	900.00					
6-6606 SSM waste discharge fee expense	30,000.00	28,303.00	21,500.00	17,337.00	13,980.00	16,032.00	10,673.00	9,367.89
6-6607 SSM toxic waste disposal expense	1,000.00	821.08						

Account	FY 2015-2016 Proposed	FY 2014-2015 Amplified	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Sewer Maintenance Expenses								
6-6700 Sewer System Expenses								
6-6711 SSM sewer lines maintenance expense	6,000.00	3,245.33	6,000.00	1,798.01	1,683.55	4,437.01	2,840.02	28,865.07
6-6712 SSM pump station maintenance expense	15,000.00	10,478.56	15,000.00	14,839.61	7,155.45	8,440.86	8,461.96	7,426.20
6-6713 SSM sewer pond maintenance expense	12,000.00	11,804.65	8,000.00	12,372.05	1,812.51	1,005.76	6,306.09	7,123.08
6-6721 SSM plumbing supplies expense	250.00	218.03	150.00	77.64			144.05	
6-6722 SSM electrical supplies expense	400.00	373.83	100.00	62.50		693.47		
6-6723 SSM lumber supplies expense		558.72						
6-6724 SSM hardware supplies expense		43.59	100.00	138.60			16.88	165.71
6-6750 SSM lab testing expense	20,000.00	18,300.00	6,500.00	9,439.00	7,046.00	6,032.00	2,733.00	4,566.00
6-6752 SSM engineering services expense		840.00	50,000.00					
6-6760 SSM prof. avcs. Expense (Kuppel & Grails)	5,500.00	4,902.15	5,500.00	5,024.36	5,252.88	30,085.34	24,430.27	
6-6761 SSM annual notice mailing expense	800.00	588.38	800.00	1,520.15	693.15			
6-6762 SSM lines & penalties (CRWA & River Watch)		52,294.64	800.00	1,520.15				
6-6800 Miscellaneous Expenses								
6-6801 SSM operational administrative fee expense	398,455.00	308,157.62	350,000.00	313,767.71	291,714.29	229,147.46	195,555.54	281,677.93
6-6802 SSM building & grounds maint. expense	1,000.00	171.59	1,000.00	32.22		28.68	307.88	31.96
6-6803 SSM reserve administrative fee expense	0.25	0.26	0.25	0.22	0.40	0.40	169.54	908.51
6-6805 SSM Capital reserve administrative fee exp.	30,000.00	25,96	30,000.00	32.07	41.61	48.79	234.77	474.02
6-6811 SSM long term loan interest expense	30,000.00	26,620.08	29,500.00	33,017.55	35,025.66	37,070.67	39,115.66	41,205.50
6-6821 SSM liability insurance premiums expense	30,000.00	29,103.07	31,000.00	30,938.24	38,685.06	32,511.47	36,347.97	29,519.28
6-6831 SSM legal expense (CRWA & River Watch)		4,543.00				500.00		
6-6851 SSM travel expense	3,000.00	2,470.61	5,000.00	25.03		179.00		
6-6852 SSM training expense	3,000.00	190.00	8,000.00	59.55	195.00	466.08	561.09	757.95
6-6853 SSM physicals expense	500.00	296.00	500.00	147.15	45.00	190.00	175.00	1,590.00
6-6870 SSM drug testing expense	1,000.00	961.15	1,000.00	676.90	578.15	931.45	1,123.70	781.80
6-6890 SSM bottled water expense (for trk. coolers)	1,200.00	919.64	1,200.00	60.15				
6-6891 SSM ice expense (for truck coolers)	1,500.00	1,226.88	700.00	655.20	943.00	686.00	1,411.00	1,214.08
6-6892 SSM computer software expense		4,765.60						
6-6899 SSM other expense				-1,933.10	672.66	250.00	2,220.42	547.73
Total SSM Operations Expenses	1,399,620.25	1,297,352.47	1,348,530.25	1,054,372.11	1,021,713.05	995,719.56	1,177,855.19	1,188,921.42
6-6900 Capital Purchases								
6-6910 SSM equip./decommissioning/replacement		4,981.68		323.83	1,994.90	96.85		82,730.70
6-6911 SSM camera system lease/purchase exp.	28,164.00							
6-6930 SSM tools purchases expenditures	5,000.00	1,163.31	8,000.00	183.64	584.22	516.51	1,548.08	698.23
6-6940 SSM vehicle purchase expense	140,000.00	3,590.00						
6-6941 SSM vehicle purchase exp. (two Ford trucks)	19,950.00	19,800.00	20,950.00					
6-6942 SSM vehicle lease/purch. exp. (environment STA)	6,000.00	19,800.00	20,950.00					
Total SSM Capital Purchases Expenses	199,114.00	49,334.99	49,900.00	507.47	2,579.12	613.36	1,548.08	126,530.93
6-9300 Sewer Projects Expense								
6-9315 SP FEMA/CATMA repairs expense							36,790.70	
6-9370 SP construction expense			20,000.00	16,793.88	16,001.18	1,116.02		
6-9371 SP pump station refurbish expense	40,000.00		20,000.00	2,495.34				
6-9372 SP sewer line replacement expense								
6-9372 SP aeration expense	20,000.00							
6-9399 SP other expense								
Total Sewer Projects Expenses	60,000.00	0.00	40,000.00	19,289.22	19,367.66	1,116.02	36,790.70	63,168.45
Liability Accounts								
9-0002 Non-op. expense								
2-9002 Contracts payable expense								
2-9002 USDA installment payment	40,000.00	40,000.00	40,000.00	30,000.00	30,000.00	28,632.42	30,000.00	30,000.00
2-9003 SADBANK installment payment	25,000.00	25,000.00	25,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total Non-Operations Expenses	65,000.00	65,000.00	65,000.00	50,000.00	78,632.42	78,632.42	50,000.00	50,000.00
TOTAL SEWER MAINTENANCE EXPENSES	1,723,734.25	1,411,687.46	1,403,430.25	1,124,066.80	1,122,292.25	1,076,081.36	1,266,193.97	1,428,620.80

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Sewer Construction Revenues								
4-3200 Interest Income								
4-3201 SC LAIF interest income	3.00	2.85	3.50	4.30	5.57	7.71	4,510.80	138,076.61
4-3206 SC bond fund interest income	0.60	0.55	0.25	0.30	2.94	28.82	6.50	6.46
4-3207 SC tract assessments (Tract 571 - 1st Shrs)				3,000.00	29.83	2,000.00		951.27
4-3208 SC capacity reserve fees income								
4-3209 SC capacity LAIF interest income	15.00	15.12	20.00	23.05		41.64	4,214.99	
4-3299 SC other income						167.05		7,265.00
TOTAL SEWER CONSTRUCTION REVENUE	18.60	18.52	23.75	3,027.71	38.39	2,345.28	8,732.29	146,789.34

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Sewer Construction Expenses								
6-7000 Sewer Construction Expenses								
6-7001 SC administrative fee expense	0.75	0.72	1.00	1.09	1.40	1.64	2,921.00	51,789.89
6-7003 SC wire fee expense								
6-7007 SC engineering fee expense						1,000.00		
6-7010 SC new line construction expense								1,102.37
6-7099 SC other expense	0.75	0.72	1.00	1.09	1.40	1,001.64	2,921.00	52,952.26
Total SC Operations Expenses								
6-6900 Capital Purchases								
6-7910 SC equipment purchases expense								
TOTAL SEWER CONSTRUCTION EXPENSES	0.75	0.72	1.00	1.09	1.40	1,001.64	2,921.00	52,952.26

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Channel Maintenance Revenues								
4-4000 Revenue-Channel Maintenance- 576A								
4-4101 Tract 576A tax assessments	1,200.00	1,115.70	1,650.00		194.00		2,269.84	2,060.37
4-4102 Tract 576A tax assessments	5.50	8.53						
4-4201 Tract 576A LAIF interest	450.00	464.30	450.00	559.32	725.30	1,010.54	4,961.19	6,065.75
Revenue-Channel Maintenance- 662	1,650.00	1,608.53	2,100.00	559.32	923.30	1,010.54	7,231.03	8,126.12
4-5000 Revenue-Channel Maintenance- 662								
4-5101 Tract 662 tax assessments	1,450.00	1,440.00	1,450.00	33.00	66.00		1,912.68	2,083.10
4-5102 Tract 662 Teeter plan interest penalty fee	35.00	26.78	475.00	583.35	756.35	1,054.26	5,175.07	6,337.37
4-5201 Tract 662 LAIF interest	475.00	479.71	1,925.00	616.35	822.35	1,084.26	7,087.75	8,420.47
Revenue-Channel Maintenance- 679	1,950.00	1,946.49	2,425.00	616.35	822.35	1,084.26	6,635.48	5,987.53
4-6000 Revenue-Channel Maintenance- 679								
4-6101 Tract 679 tax assessments	5,200.00	5,250.00	5,200.00	242.00	121.00			
4-6102 Tract 679 Teeter plan interest penalty fee	25.00	25.59	850.00	1,034.35	1,333.58	1,859.14	9,085.29	11,049.96
4-6201 Tract 679 LAIF interest	850.00	855.00	6,050.00	1,270.35	1,454.58	1,459.14	15,720.77	16,937.49
TOTAL REVENUE ALL THREE TRACTS	9,603.50	9,665.61	10,075.00	2,446.02	3,200.23	3,923.94	30,039.55	33,484.08

Account	FY 2015-2016 Proposed	FY 2014-2015 Anticipated	FY 2014-2015 Approved	FY 2013-2014 Actual	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual
Channel Maintenance Expenses								
6-8000 Channel Maintenance Expenses								
6-8001 Tract 576A administrative fee expense	115.00	338.47	100.00	83.90	138.49	151.58	940.82	1,218.92
6-8002 Tract 662 administrative fee expense	258.75	284.22	100.00	92.45	123.35	158.15	903.40	1,263.05
6-8003 Tract 679 administrative fee expense	907.50	919.61	175.00	190.56	218.17	278.87	2,090.03	2,540.61
TOTAL EXPENSES ALL THREE TRACTS	1,511.25	1,542.30	375.00	366.91	480.01	588.60	3,914.25	5,022.64