

SALTON COMMUNITY SERVICES DISTRICT

BUDGET for FY 2014-2015

(Approved @ August 19, 2014 Board meeting)

	FY 2014-2015 Proposed	FY 2013-2014 Actual/current	FY 2013-2014 Approved	FY 2012-2013 Approved	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
General Fund Revenue	725,754.00	629,072.46	680,965.50	677,474.44	646,248.99	587,846.45	501,542.66	667,658.01
General Fund Expenditures:								
Administration	323,910.00	226,256.27	239,320.00	219,377.10	414,508.16	353,095.15	414,508.16	353,095.15
Non-Department	112,321.36	153,638.82	105,101.83	79,607.47	106,287.92	127,963.60	414,508.16	353,095.15
Fire Departments	169,423.00	191,378.00	280,403.34	123,617.35	138,406.90	107,913.13	138,406.90	107,913.13
Public Works	79,075.00	87,123.50	84,255.00	80,769.48	84,108.04	75,010.33	84,108.04	75,010.33
Parks and Recreation	39,750.00	26,976.04	37,624.95	23,957.70	64,397.46	23,636.59	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)	1,372.64	(56,300.17)	14,260.38	150,145.34	(807,208.48)	(687,618.80)	(554,386.06)	(245,092.34)
Sewer Maintenance Revenue	1,436,116.70	1,528,112.43	1,396,749.50	1,320,823.83	1,329,074.75	1,258,223.05	1,170,726.22	991,226.22
Sewer Maintenance Expenditures	1,325,885.14	1,256,995.41	1,270,230.25	1,066,822.94	952,251.96	1,021,019.90	995,719.56	1,177,855.19
Operational Surplus/(Deficit)	110,231.56	271,117.02	126,519.25	254,000.89	376,822.79	237,203.15	175,006.66	(186,628.97)
S/M Capital Exp. (Equip/decommissioning/replenn)	0.00	1,055.00	0.00	8,039.78	323.83	1,994.90	96.85	0.00
S/M Capital Expense (Tools purchases)	5,000.00	2,236.00	8,000.00	2,116.27	183.64	584.22	516.51	1,548.08
S/M Capital Expense (Vehicle purchases)	20,000.00	32,645.00	20,950.00	0.00	0.00	0.00	0.00	0.00
S/M Professional Services	0.00	0.00	0.00	0.00	0.00	3,366.48	1,116.02	36,790.70
S/P Construction/rehab/repair expense	20,000.00	12,397.00	40,000.00	18,401.27	19,289.22	19,367.66	1,116.02	36,790.70
Non-Operational contract payable	0.00	0.00	0.00	0.00	0.00	28,632.42	28,632.42	0.00
Non-Operational (USD/ANAD/Loan) expense	65,000.00	55,000.00	55,000.00	55,000.00	50,000.00	50,000.00	50,000.00	50,000.00
S/M TOTAL Surplus/(Deficit)	231.56	167,784.02	2,569.25	170,443.57	306,526.10	133,257.47	93,528.84	(311,758.45)
Sewer Construction Revenue	23.75	26.54	23.75	22.14	3,027.71	38.39	2,245.28	8,732.29
Sewer Construction Expenditures	1.00	0.89	1.00	0.85	1,099	1.40	1,001.64	2,921.00
Operational Surplus/(Deficit)	22.75	25.65	22.75	21.29	3,026.62	36.99	1,243.64	5,811.29
Capital Expense (Equip/decommissioning/replenn)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit)	22.75	25.65	22.75	21.29	3,026.62	36.99	1,243.64	5,811.29
Channel Maintenance Revenue	10,075.00	10,152.38	10,075.00	7,762.61	2,446.02	3,200.23	3,923.94	30,039.55
Channel Maintenance Expenditures	1,511.25	1,542.30	1,511.25	1,164.39	366.91	480.01	588.60	3,914.25
Surplus/(Deficit)	8,563.75	8,610.08	8,563.75	6,598.22	2,079.11	2,720.22	3,335.34	26,125.30

Account	General Fund Revenues	FY 2014-2015 Proposed	FY 2013-2014 Anticipated	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
4-1100	Taxes and fees								
4-1101	GF property taxes - secured	190,000.00	140,700.00	160,000.00	182,541.23	158,017.00	162,500.96	156,539.01	312,347.43
4-1102	GF property taxes - unsecured	13,600.00	17,282.00	12,000.00	11,990.13	11,662.50	12,338.29	13,977.76	1,046.86
4-1103	GF property taxes - homeowners	3,400.00	929.00	1,000.00	2,022.84	2,093.45	9,350.95	2,401.56	3,601.02
4-1104	GF property taxes - supplemental	1,000.00	1,022.00	200.00	803.21	(263.95)	183.10	685.13	
4-1111	GF administration fees from SM	385,500.00	354,825.00	350,100.00	319,712.68	313,767.71	291,714.29	229,147.46	195,555.54
4-1112	GF administration fees from SC	1.00	0.74	1.00	0.85	1.09	1.40	1.64	2,921.00
4-1113	GF administration fees from tract 576A	675.00	350.00	315.00	318.82	83.90	138.49	151.58	930.82
4-1114	GF administration fees from tract 662	2,150.00	162.00	288.75	229.43	92.45	123.35	158.15	903.40
4-1115	GF administration fees from SM Reserve	2,050.00	436.00	907.50	616.14	190.56	218.17	278.87	2,080.03
4-1117	GF administration fees from Capital Reserve			0.25	0.21	0.27	0.40	0.40	169.54
4-1120	GF architectural plans fees			200.00	25.80	32.07	41.61	48.79	234.77
4-1125	General Fund Total Taxes & Fees	598,276.00	515,706.74	525,032.50	518,461.34	485,827.05	476,611.01	403,390.35	518,743.55
4-1200	Interest Income								
4-1201	GF operational LAIF interest	150.00	138.42	200.00	193.69	145.47	66.51	113.22	4,798.73
4-1205	GF reserve LAIF int.	10.00	5.80	10.00	9.30	97.13	160.44	223.48	1,046.86
4-1206	GF steel light dev. LAIF interest income	60.00	55.00	100.00	56.27	69.86	103.13	224.48	2,922.23
	General Fund Total Interest Revenues	220.00	199.22	310.00	259.26	312.46	330.08	561.18	8,767.82
4-1300	Rental Income								
4-1301	GF Sifton Sea Realty rent	36,000.00							
4-1302	GF C library rent	7,200.00	3,600.00	3,600.00	3,600.00	2,400.00	2,400.00	2,400.00	2,400.00
4-1302	GF barber shop rent	4,800.00	7,200.00	7,200.00	7,200.00	44,680.90	43,791.05	45,143.64	54,024.84
4-1304	GF cellular tower rent	97,550.00	45,567.00	45,200.00	45,116.82	1,600.00	6,000.00	5,900.00	4,800.00
4-1305	GF LLPMT rent	7,200.00	4,800.00	4,800.00	1,600.00	14,809.56	15,118.63	21,797.44	
4-1307	Buntec Waste contract agreement	17,000.00	16,470.00	15,500.00	15,651.18	61,890.46	71,269.68	81,181.08	67,164.84
	General Fund Total Rental Revenues	99,450.00	77,637.00	76,300.00	73,168.00				
4-1500	Parks and Recreation								
4-1501	GF daily pool fees	3,000.00	2,491.00	2,000.00	2,631.60	1,095.00	2,106.00	1,682.14	1,852.00
4-1502	GF pool pass fees	500.00	450.00	500.00	750.00	570.00	720.00	1,560.00	725.00
4-1599	GF other parks & recreation fees					46.50	40.00		
	Parks and Recreation Total Revenues	3,500.00	2,941.00	2,500.00	3,381.60	1,711.50	2,866.00	3,242.14	2,577.00

GF Revenue

Account	General Fund Revenues	FY 2014-2015	FY 2013-2014	FY 2013-2014	FY 2012-2013	FY 2011-2012	FY 2010-2011	FY 2009-2010	FY 2008-2009
		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	18.50	25.00	22.46	27.88	105.60	155.37	1,647.46
4-1606	GF fire dev. Reserve fees utilized					734.38	876.85		15,000.00
4-1695	GF fire dept. EF Recovery income				24,902.00	21,598.00		35,250.00	
4-1696	GF fire department grants income				20,100.00	50.00	25.00	100.00	170.00
4-1697	GF fire department donations				250.00	3,023.99	3,023.99	2,043.29	5,579.32
4-1698	GF fire dept. fireworks revenue			30,000.00	30.00	2,526.00		125.00	14,553.00
4-1699	GF fire dept. other income (trf. of Rsv. Funds)			54,313.00	69,592.46	52,248.25	28,319.44	61,961.66	61,237.78
	Fire Departments Total Revenues	24,308.00	24,306.50	30,000.00	69,592.46	52,248.25	28,319.44	61,961.66	61,237.78
	Special Projects								
4-1805	GF building refurbish donations				5,551.08	3,000.00		11,196.25	6,936.60
4-1899	GF other proceeds								
4-1900	Other Revenue						309.00		
4-1901	GF mandated costs proceeds				1,050.00				
4-1902	GF insurance proceeds		85.00			7,898.30			
4-1905	GF Calif. Subsidy Medicare D		8,037.00			4,519.97			
4-1906	GF recycle fees proceeds		160.00		6,000.00				
4-1998	GF fees charged SM for GM contract			22,500.00	10.70	28,841.00	8,141.24	10.00	2,230.42
4-1999	GF other proceeds	0.00	8,282.00	22,500.00	12,611.78	44,259.27	8,450.24	11,206.25	9,167.02
	General Fund Total Other Revenues		8,282.00	22,500.00	12,611.78	44,259.27	8,450.24	11,206.25	9,167.02
		725,754.00	629,072.46	680,965.50	677,474.44	646,248.99	587,846.45	561,542.66	667,658.01

GF Revenue

Account	General Fund Expenses	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
6-1100	Wages and Benefit Expenses	95,900.00	95,010.00	93,100.00	95,138.10	76,787.45	125,149.94	226,913.81	151,880.44
6-1101	AD office wages expense	65,750.00	21,250.00	37,500.00	(51,112.59)	73,338.23	69,213.98	62,899.78	69,137.22
6-1102	AD administration wage expense	12,000.00	11,800.00	12,000.00	12,200.00	9,100.00	7,000.00	7,600.00	8,200.00
6-1103	AD directors' compensation expense	19,600.00	16,037.00	13,200.00	11,241.30	16,538.45	24,591.55	17,512.22	20,050.61
6-1104	AD health benefits exp.	8,800.00	7,927.50	18,600.00	17,316.33	18,617.87	27,395.63	17,326.20	11,124.14
6-1105	AD retirees' health benefits expense	8,800.00	7,497.00	6,500.00	5,838.66	8,402.58	12,966.87	14,191.61	14,234.33
6-1106	AD retirement contribution expense	8,000.00	7,613.00	5,900.00	5,284.30	8,493.96	11,184.96	11,247.57	10,145.57
6-1107	AD retirement administrative expense	8,000.00	7,602.00	8,000.00	7,825.00	6,010.00			
6-1108	AD temp part time laborer				63,555.12				
6-1109	AD other employee benefits	12,500.00	11,954.00	12,900.00	9,404.09	13,128.36	16,817.60	17,834.44	18,845.92
6-1110	AD wages employer tax expense	800.00	861.00	875.00	751.51	530.66	890.85	1,502.49	1,828.86
6-1111	AD worker's compensation (8810) expense	2,750.00	887.48		109.20	2,497.04	1,884.47	1,940.61	2,754.39
6-1112	AD worker's compensation (8740) expense								
6-1200	Laundry and Janitorial Expenses	500.00	765.00	300.00	841.08	227.89	402.49	171.91	941.63
6-1201	AD office janitorial supplies expense	4,900.00	(134.00)	(480.00)	(60.66)	(471.44)			(473.23)
6-1202	AD office janitorial supplies expense								
6-1300	Supplies Expenses	7,000.00	742.00	600.00	1,082.53	575.98	899.53	842.15	1,596.86
6-1301	AD postage expense	2,000.00	1,798.00	2,000.00	2,052.12	1,742.07	1,911.96	3,172.19	4,107.29
6-1302	AD heat/kroon expense (heated water)	150.00	160.00	150.00	150.00	627.80	604.60	514.38	633.38
6-1304	AD express shipping expense	75.00	23.65	150.00	77.56	95.70	34.38	31.99	133.50
6-1305	AD outside printing expense				12.00				
6-1306	AD outside copying expense				175.10				27.18
6-1307	AD computer software expense	200.00	0.00	200.00	19.99	71.09			107.51
6-1308	AD other supplies expense								
6-1309	Bank Charge Expenses		25.00						
6-1401	AD wire fees expense		364.52	300.00	300.62				
6-1403	AD other bank charge expense								
6-1500	Utilities Expenses	6,400.00	2,770.00	2,500.00	2,308.91	2,330.05	2,401.41	2,188.84	2,332.72
6-1501	AD office telephone/internal expense	175.00	169.50	175.00	208.07	319.17	533.55	707.69	797.02
6-1502	AD water service expense	6,000.00	5,743.00	5,000.00	5,887.54	4,581.30	5,827.66	6,490.52	7,057.95
6-1503	AD electric service expense								
6-1600	Building & Grounds Expenses		400.00	1,000.00	2,966.96	729.68	1,311.38	128.35	143.29
6-1602	AD building maintenance expense				9,803.59	108.00			
6-1603	AD building refurbish expense								
6-1700	Travel and Training Expenses	150.00	1,191.12	130.00	49.00		381.54	275.00	219.47
6-1701	AD training expense	500.00	450.00	500.00	197.51	1,507.51	1,433.06	954.02	1,435.41
6-1702	AD vehicle maintenance expense								
6-1703	AD fuel & oil expense	2,000.00	1,021.00	1,800.00					
6-1799	AD other travel & training expense								

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Account	General Fund Expenses	FY 2013-2015 Proposed	FY 2013-2014 Amended	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
6-1800	Other Expenses								
6-1805	AD auditing expense	7,250.00	7,250.00	7,250.00	7,250.00	7,250.00	6,750.00	7,000.00	7,000.00
6-1806	AD mandated crisis expense				549.10				
6-1820	AD drug testing expense	80.00	99.50	100.00	49.75	49.75	49.75	7,486.20	99.50
6-1830	AD county fees	525.00	522.00	500.00	364.35	650.00	933.34	40.00	5,505.00
6-1849	AD other miscellaneous expense		2,782.00			3,458.10	2,260.58		
6-1850	Equipment Maintenance Expenses								
6-1851	AD copper lease/maintenance expense	3,450.00	3,055.00	3,000.00	3,115.74	2,857.17	3,218.57	2,356.99	1,875.33
6-1853	AD website/maintenance expense	1,500.00	3,081.00			300.00	215.00	664.14	839.45
6-1854	AD air conditioning service & supplies	1,500.00	1,268.00	1,500.00	1,738.98	801.50	563.08	664.14	839.45
6-1859	AD other equipment maintenance expense		723.00		2,255.08	902.07	296.52		
6-1900	Office Capital Purchases								
6-1910	AD office equipment purchases expense	6,000.00	1,003.00		300.74			121.42	5,106.13
6-1920	AD furniture purchases expense	7,000.00	67.00	2,000.00				164.85	155.22
6-1930	AD office computer purchases expense	35,400.00	1,344.00	2,000.00				505.10	
6-1940	AD office building purchase	323,930.00	1,344.00	2,000.00	219,377.10	258,184.99	327,212.24	414,508.16	353,095.15
	Total Administrative Expenses		226,256.27	239,220.00					
	Non-Departmental Expenses								
6-2001	ND subscriptions expense	200.00	182.00	200.00	106.00		184.00	82.50	382.63
6-2003	ND street lighting expense	21,750.00	19,519.00	23,500.00	21,262.47	22,693.17	24,284.62	24,471.20	24,343.83
6-2004	ND association dues expense (SDRMA)	4,000.00	3,835.00	4,000.00	4,149.63	3,623.74	3,697.00	2,123.60	1,823.00
6-2005	ND insurance premiums expense	14,229.36	14,682.00	14,667.83	15,929.95	14,276.97	17,963.35	23,910.30	25,596.81
6-2006	ND advertising expense	1,500.00	4,136.00	500.00	851.76	50.00	892.50	3,853.78	3,279.03
6-2007	ND elections expense	5,000.00	4,353.00	5,000.00	4,817.19	4,817.19	5,844.07	4,880.60	3,839.09
6-2010	ND payroll processing expense	6,000.00	5,947.00	5,500.00	5,287.17	5,456.48	5,844.07	5,988.51	5,334.60
6-2011	ND travel & training expense	1,000.00	136.00	4,000.00	3,394.38				
6-2013	ND IID hand lease expense		24.00	24.00	24.00	24.00	24.00	24.00	
6-2017	ND recycle fees use expense				6,387.01	477.87			
6-2098	ND street light installation expense				3078.1	1274.17			297.00
6-2099	ND other expense								
6-2100	Tax Expenses								
6-2201	ND property tax assessment expense	130.00	116.82	110.00	109.14	117.36	108.34	320.17	104.46
6-2204	ND property tax collection expense	8,500.00	7,996.00	7,500.00		7,351.80	7,429.27	1,824.86	
6-2299	ND other tax expense								
6-2300	Legal Expenses								
6-2301	ND district legal expense	50,000.00	92,712.00	40,000.00	19,027.86	56,929.69	39,168.25	18,451.91	58,240.15
6-2302	ND architectural legal expense								
6-2304	ND GASH45 actuarial report exp.					1,200.00			
6-2305	ND Hurric landfill litigation					6,314.70			
6-2399	ND other legal exp.							75.00	5,020.00
	Total Non-Departmental Expenses	112,303.36	153,638.82	105,101.83	79,607.47	124,607.14	106,604.60	106,287.92	127,963.60

Account	General Fund Expenses	FY 2014-2015	FY 2013-2014	FY 2012-2014	FY 2012-2013	FY 2011-2012	FY 2010-2011	FY 2009-2010	FY 2008-2009
	Fire Departments Expenses	Amended	Amended	Approved	Actual	Actual	Actual	Actual	Actual
6-3100	FD wages & benefit expense	2,000,000	5,225,000	6,500,000	8,400,000	31,125,000	19,990,722	33,387,000	28,350,200
6-3101	FD callout exp.	41,200,000	40,645,000	48,000,000	19,015,922				
6-3102	FD fire wages expense	52,200,000	53,650,000	54,600,000	30,350,000				
6-3103	FD vol. on-call stipend (\$50.00 shift x 4)	6,600,000	2,491,000	2,400,000	1,000,000				
6-3104	FD health benefits expense	1,350,000	1,655,000	1,350,000	1,329,952				
6-3105	FD Calentra health plan expense	1,830,000	1,830,000	1,350,000	1,352,732				
6-3106	FD retirement contribution expense	2,200,000	3,482,000	3,700,000	1,965,152				
6-3107	FD employer retirement administration exp.	4,500,000	8,234,000	8,500,000	8,234,162				
6-3110	FD employer expense	2,550,000	3,646,000	2,500,000	1,585,732				
6-3111	FD worker's compensation (7/07) expense	500,000	300,000	1,000,000	240,000				
6-3112	FD worker's compensation (7/06) expense	0,000	123,000	2,500,000	46,252				
6-3122	FD travel expense	0,000	502,000	500,000	65,000				
6-3123	FD physiatrist expense	0,000	852,000	200,000	5,308,252				
6-3124	FD licenses expense	0,000	765,000	850,000	640,512				
6-3200	FD uniforms expense	4,000,000	3,572,000	3,000,000	1,739,982				
6-3201	FD telephone expense	3,800,000	3,508,000	7,000,000	2,807,552				
6-3202	FD water service expense	2,000,000	3,800,000	1,350,000	218,412				
6-3203	FD electric service expense	6,000,000	938,000	1,350,000	3,900,900				
6-3204	FD internet / television service expense	4,800,000	6,345,000	5,500,000	3,900,900				
6-3205	FD radio svc. exp. (RM/MH/)	0,000	2,700,000	1,000,000	1,241,482				
6-3206	FD cell phone expense	0,000	1,027,000	1,000,000	8,194,600				
6-3300	FD Maintenance Expenses	5,500,000	6,267,000	4,000,000	2,033,132				
6-3310	FD vehicle maintenance expense	15,000,000	19,300,000	17,470,000	14,020,500				
6-3320	FD fuel & oil expense (inc. rebimb. B/C.F.D.)	0,000	0,000	1,500,000	464,452				
6-3330	FD oxygen bottle maintenance expense	0,000	200,000	200,000	189,000				
6-3311	FD fire extinguisher expense	5,000,000	2,700,000	1,000,000	609,300				
6-3312	FD A/C maintenance & supplies expense	0,000	1,027,000	1,000,000	1,241,482				
6-3399	FD other equip. maint. exp. (BAY & radios)	750,000	899,000	1,000,000	639,312				
6-3400	FD miscellaneous expenses	0,000	0,000	0,000	50,000				
6-3401	FD supplies exp.	0,000	0,000	0,000	0,000				
6-3402	FD subscriptions & membership expense	0,000	0,000	0,000	0,000				
6-3410	FD laundry & janitorial expense	4,500,000	2,620,000	1,000,000	91,512				
6-3460	FD building & grounds exp. (new donors)	0,000	765,000	800,000	884,952				
6-3470	FD drug testing expense	0,000	1,699,000	0,000	5,000,000				
6-3480	FD matching grant expense	0,000	0,000	0,000	0,000				
6-3490	FD fireworks expense (donated money)	0,000	0,000	0,000	0,000				
6-3499	FD other misc. exp.	0,000	0,000	0,000	0,000				
6-3500	Fire Departments Capital Purchases	0,000	0,000	0,000	0,000				
6-3510	FD equipment purchase expense	23,983,000	23,983,000	23,983,334	11,570,642				
6-3530	FD vehicle purchase expense	191,378,000	191,378,000	200,403,334	160,599,462				
63531	FD vehicle purch. exp. (Dakshak Capital)	0,000	0,000	0,000	0,000				
	Total Fire Department Expenses	23,983,000	23,983,000	23,983,334	123,617,252				

Account	General Fund Expenses Public Works Expenses	EY 2014-2015 Budget	EY 2013-2014 Anticipated	EY 2013-2014 Approved	EY 2012-2013 Actual	EY 2011-2012 Actual	EY 2010-2011 Actual	EY 2009-2010 Actual	EY 2008-2009 Actual
6-4100	PW wages expense	45,000.00	45,329.00	44,100.00	43,237.81	41,730.70	41,651.32	40,870.56	39,145.61
6-4101	PW health benefit expense	6,600.00	6,653.00	6,800.00	6,469.27	5,804.90	7,085.22	4,990.48	4,991.12
6-4102	PW retirees' health benefit expense	7,276.00	9,474.00	14,000.00	11,979.98	13,127.88	19,391.92	12,953.11	13,987.31
6-4106	PW retirement contributions expense	3,000.00	2,976.00	3,000.00	3,156.20	2,741.40	2,850.44	2,655.10	2,498.02
6-4107	PW retirement administrative expense	3,200.00	3,034.00	2,000.00	2,751.32	2,786.33	2,481.43	2,172.64	1,802.50
6-4110	PW employer expense	3,400.00	3,786.00	4,400.00	3,677.16	3,595.11	3,548.46	3,512.99	3,322.79
6-4111	PW workers compensation (9420) expense	6,000.00	6,490.00	5,500.00	5,928.13	4,163.74	3,895.54	4,828.78	5,694.60
6-4120	PW licenses expense								
6-4122	PW physicals expense								
6-4200	PW Laundry/Laundry Expenses		371.00	455.00	390.53	331.52	303.00	362.88	415.34
6-4201	PW uniforms expense				5.26	8.04			
6-4203	PW cleaning supplies expense		25.00	100.00	11.98	85.12			
6-4204	PW safety supplies expense		125.00	100.00	100.00	75.00			
6-4305	PW work boot expense		641.00	500.00	537.26	368.38	298.87	291.53	426.09
6-4306	PW laundry & janitorial expense								
6-4308	PW Supplies Expenses		207.00		130.19	100.11	73.39		
6-4310	PW hardware supplies expense		262.00		37.17	22.47			
6-4311	PW plumbing supplies expense								
6-4312	PW electrical supplies expense								
6-4700	PW Vehicle & Equipment Expense			300.00	1,433.42	1,181.20	730.00	422.02	255.76
6-4710	PW vehicle maintenance expense		1,549.00	2,000.00	1,975.75	1,925.75	2,950.19	1,958.93	2,004.73
6-4720	PW fuel & oil expense		90.00	500.00	430.92	192.67	1,086.65	28.24	125.77
6-4730	PW equip. repair exp. (riding lawnmower)								
6-4800	PW Capital Purchases Expenses		96.00	100.00	58.68	140.03		51.03	420.92
6-4810	PW equipment purchases expense		5,900.00	100.00					
6-4830	PW tools expense								
6-4900	PW Miscellaneous Expenses		99.50	250.00	386.95	49.75		49.75	
6-4970	PW drug testing expense		16.00	150.00	28.25	154.88			
6-4999	PW misc. expense		87,123.50	84,255.00	80,769.48	78,815.98	86,519.43	84,108.04	75,010.33
	Total Public Works Expenses								

Account	General Fund Expenses Parks & Recreation Expenses	FY 2014-2015 Proposed	FY 2013-2014 Amended	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
6-5100	Salton City Park Expenses								
6-5102	SC Park water service expense	1,800.00	1,824.00	2,500.00	1,860.76	2,212.06	4,296.04	3,383.38	3,313.43
6-5103	SC Park electric service expense	1,900.00	1,840.00	1,500.00	1,885.59	1,560.76	1,712.02	1,700.14	1,724.37
6-5105	SC Park equip. supplies exp.		31.73		48.63	11.25	205.31		18.31
6-5106	SC Park maintenance expense		22.00			1,000.00	58.25	17.27	357.15
6-5109	SC Park other expense	6,750.00	4,155.38	7,500.00	125.00		6,271.62	20,364.55	5,433.26
	Total Salton City Park Expenses	10,450.00	7,873.11	11,500.00	3,928.98	4,784.07		25,465.34	
6-5100	Desert Shores Park Expenses								
6-5102	DS Park water service expense	4,800.00	5,049.00	7,000.00	6,423.80	7,705.54	7,533.95	7,476.21	9,597.67
6-5103	DS Park electric service expense	2,350.00	2,194.00	2,500.00	2,109.29	980.47	899.12	2,415.69	791.57
6-5105	DS Park supplies expense		373.00		117.80	246.72		253.64	1,623.31
6-5106	DS Park maintenance expense				1,148.33	80.78		19,767.55	96.92
6-5109	DS Park other expense	6,750.00	1,976.32	7,500.00	375.00	1,980.00	27,764.51	29,913.09	12,109.47
	Total Desert Shores Park Expenses	14,150.00	9,592.32	17,225.00	10,163.32	11,083.51	36,194.58		
6-5500	Pool Expenses								
6-5501	Pool wages expense (attendants)	8,000.00	7,425.00	6,900.00	3,980.50	3,348.75	4,195.00	5,000.38	4,387.11
6-5504	Pool maintenance expense	1,200.00	1,036.00	1,200.00	1,344.21	1,300.16	1,202.05	1,251.31	1,213.41
6-5505	Pool equipment/supplies expense		49.11		300.26	141.60	237.57	393.52	253.27
6-5510	Pool (attendants) employer expense	850.00	792.00	700.00	540.93	463.83	471.30	570.16	240.07
6-5599	Pool other expense (total tier)	10,050.00	9,510.61	8,849.95	99.50	186.00	370.00	1,713.66	6,093.86
	Total Salton City Pool Expenses	3,600.00	3,600.00	3,600.00	1,600.00	1,300.00			
6-5611	GCC maintenance agreement expense	1,500.00							
6-5619	GCC other maintenance exp. (strinklers)	5,100.00	3,600.00	3,600.00	3,600.00	1,200.00	0.00	0.00	0.00
	Total Golf Course Expenses	49,750.00	26,976.04	37,624.95	23,957.78	22,507.92	48,941.92	64,397.46	23,636.59
	Total Parks & Recreation Expenses	79,481.36	685,372.63	666,705.12	527,329.10	644,715.99	635,032.09	807,708.48	687,618.80
	TOTAL GENERAL FUND EXPENSES								

Account	Sewer Maintenance Revenues	FY 2014-2015 Proposed	FY 2013-2014 Anticipated	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
4-2100	Taxes and fees								
4-2101	Sewer user charges	1,324,000.00	1,198,450.00	1,201,000.00	1,142,618.69	1,129,280.61	1,044,661.02	1,018,507.05	977,284.18
4-2102	Sewer connection charges					7,500.00		5,000.00	5,000.00
4-2103	Sewer for standby fee	203,000.00	203,280.00	195,600.00	178,069.97	173,982.38	154,368.65	139,770.00	
4-104	Sewer penalties & interest on delinquent taxes		118,495.00						
4-2106	Sewer capital reserve fees					600.00			400.00
4-2107	Sewer other taxes and fees								
4-2200	Interest Income								
4-2201	Sewer LAIF operational interest income	1.86	0.76	1.50	1.37	1.95	3.15	4.97	223.16
4-2204	Sewer reserve LAIF interest income	0.70	0.67	1.00	0.83	1.03	1.56	1.87	1,139.96
4-2206	Sewer NADH/USDA interest income	30,000	29,000	40,000	39,75	41.34	221.68	471.20	1,231.19
4-2209	Sewer Capital reserve LAIF interest income	85,000	84,000	107,000	103.22	128.25	166.41	232.13	957.73
4-2300	Miscellaneous Income								
4-2301	Sewer gain on sale of equipment						15,635.00		
4-2306	Sewer CA Emergency Management Agency					17,124.00	37,776.00		
4-2307	Sewer Federal Emergency Mgmt. Agency		7,773.00			415.29	5,389.58	6,339.00	5,000.00
4-2399	Sewer other income (Insurance claim)	1,486,136.70	1,578,112.43	1,396,749.50	1,320,823.83	1,329,074.75	1,258,223.05	1,170,726.22	991,226.22

Account	Account	FY 2013-2015 Proposed	FY 2013-2014 Actual/Est	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
6-6000	Sewer Maintenance Expenses								
6-6100	Wages and Benefits Expenses								
6-6101	SMT wages expense	320,278.00	353,021.00	150,590.00	207,735.78	245,746.43	292,048.66	347,743.98	475,382.04
6-6102	SMT employer expense	72,000.00	33,891.00	27,500.00	26,353.71	20,836.89	25,299.27	27,659.02	30,749.18
6-6103	SMT worker's compensation (75%) expense	40,000.00	37,082.00	30,000.00	28,474.13	21,955.71	19,500.02	23,087.66	45,653.30
6-6104	SMT health benefits expense	61,500.00	50,176.00	53,800.00	44,558.28	31,530.36	41,300.95	32,472.40	50,297.52
6-6105	SMT retirees' health benefits expense	21,000.00	22,756.00	40,500.00	30,572.28	30,519.05	51,596.53	28,412.17	28,990.38
6-6106	SMT retirement contribution fee expense	25,500.00	24,459.00	24,000.00	18,117.78	14,097.52	19,856.85	19,387.81	22,432.68
6-6107	SMT retirement administrative fee expense	20,000.00	25,167.00	19,500.00	16,767.34	14,320.61	16,466.36	15,492.17	19,703.65
6-6109	SMT other wages and benefits expense						218.85		
6-6200	Laundry and Janitorial Expenses								
6-6201	SMT uniforms expense	4,500.00	7,135.00	5,250.00	4,838.74	3,727.56	4,710.03	3,826.64	5,432.65
6-6202	SMT towels & rags expense	200.00	2,280.00	1,800.00	1,592.30	1,065.28	1,175.34	835.96	716.80
6-6203	SMT cleaning supplies expense					113.42		8.34	
6-6204	SMT facility supplies expense	2,000.00	1,932.00	1,500.00	1,608.40	1,111.30	687.44	547.45	1,108.17
6-6205	SMT work boots expense	1,000.00	975.00	800.00	500.00	300.00	320.29	140.62	201.60
6-6209	SMT other laundry & janitorial expense								
6-6300	Bank Charge Expenses								
6-6301	SMT wire fee expense					284.76			
6-6302	SMT bank overdraft fee expense		329.26	300.00					
6-6303	SMT check order expense	350.00	40.00				49.95		
6-6306	SMT service charges expense		75.00						
6-6309	SMT other misc. expense		350.00						
6-6400	Vehicle & Equipment Expenses								
6-6401	SMT vehicle maintenance expense	12,000.00	7,773.00	12,000.00	11,402.63	9,004.41	4,781.34	9,483.69	9,733.15
6-6402	SMT equipment maintenance expense	12,000.00	8,493.00	16,000.00	15,761.20	13,501.50	4,855.47	4,718.08	21,581.85
6-6403	SMT fuel & oil expense	30,000.00	27,660.00	30,000.00	29,891.96	28,123.13	13,022.27	24,489.44	41,302.69
6-6405	SMT fuel & oil expense	2,000.00	1,961.00	1,700.00	1,730.30	1,645.44	1,499.33	953.98	1,409.82
6-6407	SMT shop supplies expense	2,000.00	1,863.00	2,000.00	1,530.35	354.38	365.87	193.50	193.50
6-6409	SMT other vehicle/equip. exp.								
6-6500	Utilities Expenses								
6-6501	SMT water service expense	1,400.00	1,389.00	1,500.00	1,340.24	1,350.42	1,428.35	2,140.23	1,612.01
6-6502	SMT electric service expense	80,000.00	77,721.00	80,000.00	73,973.31	66,619.00	98,142.20	76,625.41	64,626.15
6-6503	SMT telephone expense	1,300.00	1,302.00	2,300.00	1,745.11	1,473.52	2,717.42	4,143.90	2,837.77
6-6504	SMT cell phones expense	3,000.00	2,700.00	3,000.00	1,675.77	1,090.51	1,697.89	1,904.78	2,109.08
6-6505	SMT underground dir. alerts expense	300.00	311.00	300.00	268.50	162.00	223.50	601.00	280.50
6-6506	SMT internet service expense	550.00	491.00	500.00	470.40	479.40	489.35	119.40	119.40
6-6509	SMT other utilities expense								
6-6600	Licenses and Permits Expenses								
6-6601	SMT employee license expense	1,200.00	1,159.00	1,000.00	644.00	545.00	290.00	635.00	632.00
6-6602	SMT encroachment permit expense								
6-6603	SMT county permits expense			1,400.00		978.00	978.00	945.00	930.00
6-6604	SMT state permits expense					615.50		573.00	676.87
6-6605	SMT state permits (C.A. Rural Water Assoc.)	800.00	915.00	900.00	888.00	17,337.00	13,900.00	16,032.00	14,673.00
6-6606	SMT waste discharge fee expense	27,000.00	26,489.00	21,500.00	20,759.00				
6-6607	SMT toxic waste disposal expense	500.00	374.00		2,332.20				
6-6608	SMT penalties & fines		16,000.00						
6-6609	SMT licenses & permits		1,940.00						

Account	Server Maintenance Expenses	FY 2009-2010 Budget	FY 2013-2014 Actual/Est	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
6-6708	Server System Expenses								
6-6711	SMT server linen maintenance expense	6,000.00	4,847.00	6,000.00	8,212.34	1,708.01	1,683.55	4,437.01	2,840.02
6-6712	SMT printing station maintenance expense	257,000.00	21,233.00	15,000.00	15,000.00	14,890.61	7,155.45	8,440.86	8,461.06
6-6713	SMT server record maintenance expense	6,000.00	3,856.00	8,000.00	9,198.46	12,372.05	1,812.51	1,095.76	6,306.69
6-6721	SMT plumbing supplies expense	1,500.00	117.00	1,500.00	22.26	77.64			144.05
6-6722	SMT electrical supplies expense	1,600.00	115.00	1,000.00	74.18	62.50			693.47
6-6723	SMT number supplies expense	100.00	56.00	100.00	1.76				16.88
6-6724	SMT hardware supplies expense	25,000.00	4,855.00	6,500.00	6,499.00	9,459.00	7,046.00	6,032.00	2,733.00
6-6750	SMT lab testing expense	60,000.00	54,500.00	50,000.00	5,142.67	5,024.36	5,352.88	30,085.34	24,430.27
6-6752	SMT engineering services expense	5,000.00	5,350.00	5,400.00	750.83	1,520.15	693.15		
6-6760	SMT prof. svcs. expense (Koppert & Grulier)	1,200.00	1,225.00	800.00					
6-6761	SMT annual notice mailing expense								
6-6800	Miscellaneous Expenses								
6-6801	SMT operational administrative fee expense	385,900.00	354,825.00	350,100.00	319,712.68	113,267.71	291,714.29	239,147.46	105,555.54
6-6802	SMT building & grounds maint. expense	1,000.00	3,275.00	1,000.00	228.24	12.22	0.40	28.68	169.54
6-6803	SMT reserve administrative fee expense		0.15	0.25	0.21	0.27		48.70	234.72
6-6805	SMT Capital reserve administrative fee exp.	20.00	20.00	30.00	25.80	33.07	41.61		
6-6806	SMT contracted GSM			22,500.00					
6-6808	SMT fire extinguisher expense	300.00	270.00		323.38				
6-6811	SMT long term loan interest expense	24,200.00	29,757.00	29,500.00	30,979.84	13,017.55	35,025.66	37,020.67	39,115.66
6-6821	SMT liability insurance premiums expense	28,800.00	30,880.00	31,000.00	30,548.65	30,938.24	38,685.06	12,511.47	36,347.92
6-6831	SMT legal expense	2,500.00	180.00	5,000.00	1,336.73	25.03		179.00	561.00
6-6832	SMT training expense	2,500.00	386.00	8,000.00	631.00	59.55	195.00	466.08	175.00
6-6833	SMT physicals expense	500.00	437.00	500.00	473.00	147.15	45.00	190.00	951.45
6-6870	SMT drug testing expense	800.00	886.00	1,000.00	1,004.65	676.90	578.15		1,123.70
6-6890	SMT bulk water expense (for frk. coolers)	900.00	851.00	1,200.00	616.00	60.15			1,441.00
6-6891	SMT ice expense (for truck coolers)	1,400.00	1,220.00	700.00	1,014.00	655.20	943.00	686.00	
6-6892	SMT computer software expense	400.00	433.00		276.60		672.66	250.00	2,230.42
6-6899	SMT other expense (road base)		450.00		114.77	1,933.10	1,021,019.90	995,719.56	1,177,855.19
	Total SMT Operations Expenses	1,372,585.14	1,256,995.41	1,270,230.25	1,066,822.94	952,751.96	1,021,019.90	995,719.56	1,177,855.19
6-6900	Capital Purchases								
6-6910	SMT equip./decom./replacemnt		1,055.00		8,010.78	723.83	1,994.90	96.85	1,548.08
6-6930	SMT tools purchases expenditures		2,230.00		2,116.27	183.64	584.22	516.51	
6-6940	SMT vehicle purch. exp. (\$1,738.13 per mo)	20,000.00	32,645.90	20,950.00	10,156.05	507.47	2,579.12	613.36	1,548.08
	Total SMT Capital Purchases Expenses	20,000.00	35,930.90	28,950.00	10,156.05	507.47	2,579.12	613.36	1,548.08

Account	Sewer Maintenance Expenses	FY 2012-2015 Forecast	FY 2013-2014 Actual/Covered	FY 2013-2014 Approved	FY 2012-2013 Actual	FY 2011-2012 Actual	FY 2010-2011 Actual	FY 2009-2010 Actual	FY 2008-2009 Actual
6-9300	Sewer Projects Expense								
6-9315	SP FEMAC utilityMA repairs expense								
6-9370	SP construction expense	10,000,000	3,115,000	20,000,000	18,401,277	16,793,888	16,001,188	1,116,022	16,790,700
6-9371	SP pump station retulnal expense	10,000,000	9,282,000	20,000,000		2,495,34			
6-9372	SP sewer line replacement expense								
6-9399	SP other expense								
	Total Sewer Projects Expenses	20,000,000	12,397,000	40,000,000	18,401,277	19,289,22	19,267,66	1,116,02	16,790,700
	Limbitiv Accounts								
4-1002	Non-imp expense								
2-7002	Contract payable (Kreger & Stewart)		30,000,000	30,000,000		30,000,000	30,000,000	30,000,000	30,000,000
2-9002	INDA installment payment	25,000,000	23,000,000	23,000,000		20,000,000	20,000,000	20,000,000	20,000,000
2-9003	NADBank installment payment	65,000,000	55,000,000	55,000,000	0,000	50,000,000	78,632,42	78,632,42	50,000,000
	Total Non-Operations Expenses								
	TOTAL SEWER MAINTENANCE EXPENSES	1,493,888,14	1,360,328,41	1,394,180,25	1,095,380,26	1,022,548,65	1,121,599,10	1,076,081,36	1,266,193,97

Account	FY 2014-2015		FY 2013-2014		FY 2012-2013		FY 2011-2012		FY 2010-2011		FY 2009-2010		FY 2008-2009	
	Proposed	Actual/Current	Approved	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Sewer Construction Revenues														
4-1200	Interest Income													
4-1201	SC LAIF interest income	1.50	3.55	1.50	1.45	4.30	5.57	7.77	4,510.80					
4-1206	SC bond fund interest income	0.35	0.12	0.35	0.12	0.16	2.94	36.82	6.50					
4-1207	SC tract assessments (Tract 571 - Dal Sims)													
4-1208	SC capacity reserve fees income	20.00		20.00		3,000.00	79.88	2,000.00	4,214.99					
4-1209	SC capacity LAIF interest income		22.87		18.57	23.05		167.05						
4-1299	SC other income								38.39					
TOTAL SEWER CONSTRUCTION REVENUE	23.75	26.54	23.75	22.14	3,027.71	38.39	2,245.28	8,732.29						

Account	FY 2013-2014		FY 2013-2014		FY 2012-2013		FY 2011-2012		FY 2010-2011		FY 2009-2010		FY 2008-2009	
	Proposed	Actual/Current	Approved	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Sewer Construction Expenses														
6-7000	SC administrative fee expense	1.00	0.89	1.00	0.85	1.09	1.04	1.64	2,921.00					
6-7103	SC wire fee expense													
6-7107	SC engineering fee expense													
6-7108	SC new line construction expense													
6-7109	SC other expense	1.00	0.89	1.00	0.85	1.09	1.04	1,000.00	2,921.00					
Total SC Operations Expenses	1.00	0.89	1.00	0.85	1.09	1.04	1,000.00	2,921.00						
6-6900	Capital Purchases													
6-7910	SC equipment purchases expense													
TOTAL SEWER CONSTRUCTION EXPENSES	1.00	0.89	1.00	0.85	1.09	1.04	1,000.00	2,921.00						

Account	FY 2013-2014		FY 2013-2014		FY 2012-2013		FY 2011-2012		FY 2010-2011		FY 2009-2010		FY 2008-2009	
	Proposed	Actual/Current	Approved	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Channel Maintenance Revenues														
4-4800	Revenue - Channel Maintenance- 576A	1,650.00	1,663.37	1,650.00	1,675.00	559.32	725.30	1,010.54	4,961.49					
4-4901	Tract 576A tax assessments	450.00	464.30	450.00	450.34	559.32	923.30	1,010.54	7,231.00					
4-4901	Tract 576A LAIF interest	2,100.00	2,127.67	2,100.00	2,135.34	1,059.86	33.10	66.00	1,912.68					
4-5000	Revenue - Channel Maintenance- 662	1,350.00	1,440.00	1,350.00	1,059.86	33.10	66.00	1,054.26	5,175.07					
4-5101	Tract 662 tax assessments	475.00	479.71	475.00	409.30	583.35	822.35	1,054.26	7,007.75					
4-5201	Tract 662 LAIF interest	1,925.00	1,919.71	1,925.00	1,529.56	616.45								
4-6000	Revenue - Channel Maintenance- 679	5,200.00	5,250.00	5,200.00	1,279.64	242.00	1,21.00	6,635.48						
4-6101	Tract 679 tax assessments	850.00	855.00	850.00	828.07	1,028.35	1,373.58	1,859.14	9,085.29					
4-6201	Tract 679 LAIF interest	6,050.00	6,105.00	6,050.00	4,107.71	1,270.35	1,454.58	1,859.14	15,720.77					
TOTAL REVENUE ALL THREE TRACTS	10,975.00	10,152.38	10,975.00	7,762.61	2,446.02	1,300.23	3,923.94	30,039.55						

Account	FY 2013-2014		FY 2013-2014		FY 2012-2012		FY 2011-2012		FY 2010-2011		FY 2009-2010		FY 2008-2009	
	Proposed	Actual/Current	Approved	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Channel Maintenance Expenses														
6-4900	Channel Maintenance fee expense	315.00	338.47	315.00	318.82	83.90	138.40	151.58	930.82					
6-8001	Tract 576A administrative fee expense	288.75	294.22	288.75	229.41	92.45	123.35	158.15	903.40					
6-8002	Tract 662 administrative fee expense	907.50	919.61	907.50	616.14	190.50	218.17	278.67	2,080.03					
6-8003	Tract 679 administrative fee expense													
TOTAL EXPENSES ALL THREE TRACTS	1,511.25	1,542.30	1,511.25	1,164.39	366.91	480.01	500.60	3,914.25						