



CAYUCOS SANITARY DISTRICT

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Cayucos, CA 93430-0333
(805) 995-3290
www.cayucossd.org

GOVERNING BOARD
R. Enns, President
S. Lyon, Vice-President
H. Miller, Director
J. Curti, Director
M. Shopshear, Director

COMMITTEE MEMBERS
S. Lyon, Vice-President
H. Miller, Director

STAFF MEMBERS
R. Koon, District Manager
G. Good, Admin. Accounting
Manager

**BOARD OF DIRECTORS
SPECIAL MEETING AGENDA
MONDAY, APRIL 22, 2024 AT 11:00AM
200 ASH AVENUE, CAYUCOS, CALIFORNIA 93430**

1. CALL MEETING TO ORDER

2. PUBLIC COMMENT

As this is a special meeting, members of the public may speak before consideration of the item that appears on this agenda, however, there is no opportunity afforded under the Brown Act to speak on a non-agendized items.

3. DISCUSSION AND REVIEW OF THE PROPOSED DRAFT BUDGETS FOR FY 2024-2025

A. OPERATING BUDGET

B. CAPITAL IMPROVEMENT BUDGET

4. ADJOURNMENT

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CAYUCOS SANITARY DISTRICT STAFF REPORT

TO: BUDGET COMMITTEE

FROM: RICK KOON, DISTRICT MANAGER
GAYLE GOOD, ADMINISTRATIVE ACCOUNTING MANGER

DATE: APRIL 17, 2024

SUBJECT: PROPOSED DRAFT BUDGETS FOR FY 2024-2025

DISCUSSION

Attached for review is the proposed FY24/25 Annual Budget for both Operations and Capital Improvement Projects. Based upon projected revenues and anticipated expenditures, adequate resources are available for the continuing operations, proposed expenditures and loan obligations of the District. Inflationary effects and staffing needs have been carefully considered in order to carry out the District's budgetary goals and objectives.

Revenue Projections

Sewer Income: Sewer income remains steady and sufficient.

Will-Serve Income: Anticipated construction projects remain at current rates.

Rental Income: Rental income remains the same.

Solid Waste Income: Franchise income remains steady.

Property Tax: The County anticipates that the District's share of property tax will increase to \$1,217,000 next fiscal year.

Interest Income: Interest rates have increased and are reflected in our projections.

Expense Projections

Payroll: As part of our annual salary review, a comparison was made between the Consumer Price Index (CPI), Social Security Cost of Living Allowance (COLA) increases and CSD COLA history. During the period covering 2019-2024, CPI increased 21.7%, Social Security COLA increased 20.7% and CSD COLA increased 14%. In order to maintain a competitive salary base, staff recommends that the Board approve a Cost of Living Adjustment to staff wages. This proposed budget includes a COLA of 5%. Please see attachment for fiscal impact of 3%, 4%, 5% and 6% for your consideration.

Operating Expenses:

Administration: Expenses are anticipated to decrease by 7%. Notable changes include:

- Workers' Compensation insurance is decreasing due to zero claims since 2020, but the Commercial Policy is significantly increasing, reflecting the overall insurance issues in the state.
- Loan interest continues to decrease as principal is paid down.
- 5%-10% increase anticipated on various subscriptions and permits.
- 2024 is an election year and anticipated fees have been included.
- Anticipated need for additional engineering services for project review and compliance.

Collections: Overall expenses are anticipated to increase by 5% mainly due to the rising cost of utilities.

WRRF: Repairs, equipment replacement and proactive maintenance along with annual increases in permits and services drive the 7.5% increase in expenses anticipated. Additionally, the solar offset for electrical utilities was significantly reduced by PG&E, raising our overall power costs.

Debt Service/Loan Interest

Western Alliance Series B Loan: The FY24/25 P&I payments on the 10-year, 4.64% loan expiring in 2030 will total \$742,315. The total principal remaining on the loan is \$3,811,527.

USDA Loan: Payments on the USDA loan (40 yrs. @ 1.75%) began February 1, 2022. P&I for FY24/25 will be \$846,428. In addition, pursuant to the terms of their Letter of Conditions, we will continue to save \$85,052.64 annually until we have accumulated a balance equal to one annual loan payment (approximately 10 years).

RECOMMENDATION

Staff recommends that the Committee review and discuss the proposed Operating and Capital Improvement budgets for FY 24/25.

Attachments:

Budget Summary
Detailed Comparison Budget
COLA Projection
CIP Budget Recommendations



Cayucos Sanitary District

Proposed Budget Summary FY 24/25

Income:

Sewer Income	\$	3,187,400
Will Serve Income	\$	88,200
Rental Income	\$	52,200
Solid Waste Income	\$	141,500
SLOCO Tax Assessments	\$	1,257,000
Banking Interest Income	\$	9,900
Investment Interest Income	\$	90,000
Other Misc. Income	\$	4,600
Category Total	\$	4,830,800

Payroll:

Admin. Gross Wages	\$	444,400
Collections Gross Wages	\$	229,800
Treatment Gross Wages	\$	362,500
Director Payroll	\$	8,000
Vested Payroll Benefits	\$	4,000
Admin. Payroll Taxes/Benefits	\$	144,700
Collections Payroll Taxes/Benefits	\$	125,400
Treatment Payroll Taxes/Benefits	\$	159,200
Director Payroll Taxes	\$	600
Category Total	\$	1,478,600

Operating Expenses:

Special Projects	\$	13,000
Admin Operating Expenses	\$	261,900
Collections Operating Expenses	\$	265,950
Treatment Operating Expenses	\$	642,100
Debt Service - Interest	\$	585,000
Debt Service - Principal	\$	1,091,000
Category Total	\$	2,858,950

Total Income	\$	4,830,800
Less Total Expenses	\$	4,337,550
Net Income	\$	493,250

Less Capital Improvement Projects Budget	\$	260,000
Final Net Income	\$	233,250



Cayucos Sanitary District Proposed Budget FY 24/25

AGENDA ITEM:
3.A

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
Ordinary Income/Expense					
INCOME					
4000 · SEWER INCOME					
4010 · Sewer Use Fees	2,372,269	3,144,400	75.44%	3,155,000	2721.25 EDUs less anticipated liens
4020 · Sewer Late Fees	10,942	13,500	81.05%	13,500	
4030 · Sewer Bank Fees	150	500	30.0%	500	
4050 · Lot Fees	11,991	17,000	70.54%	16,650	185 vacant lots
4060 · Lot Late Fees	66	150	43.95%	150	
4090 · Interrupted Service Fees	920	600	153.33%	1,600	3 current
Total 4000 · SEWER INCOME	2,396,338	3,176,150	75.45%	3,187,400	
4100 · WILL SERVE INCOME					
4110 · Will Serve Fee	6,100	6,000	101.67%	6,000	will serves increased this year. Approx 46 currently active.
4120 · Connection Fee	48,680	80,500	60.47%	80,500	est 5/year @ 16,100
4130 · Inspection Fee	800	1,300	61.54%	1,300	est 5/year @ 250
4140 · Grant of License Fee	200	400	50.0%	400	
Total 4100 · WILL SERVE INCOME	55,780	88,200	63.24%	88,200	
4200 · RENTAL INCOME					
4210 · Morro Dunes Rent	14,078	30,000	46.93%	32,000	
4220 · Hanson Rent	6,637	6,000	110.62%	13,400	40% of annual minimum \$34,845.3 FY24/25
4230 · CMB Corp. Yard Lease	3,036	3,000	101.19%	3,200	
4250 - Rental Income From Prior Years					
4260 · Duke Energy Solar Lease		3,600		3,600	Annual lease 2022 - 2047. Beginning in 2033, 1% annual increase
Total 4200 · RENTAL INCOME	23,751	42,600	55.75%	52,200	
4300 · SOLID WASTE INCOME					
4310 · Solid Waste Franchise Fee	85,455	120,000	71.21%	129,000	A new rate increase is being discussed. Using current rates for this estimate.
4320 · AB939 Recycle Program Fee	8,051	7,600	105.94%	12,500	
Total 4300 · SOLID WASTE INCOME	93,506	127,600	73.28%	141,500	
4400 · SLOCO TAX ASSESSMENTS					
4410 · Current Year Secured/Unsecured	813,288	1,145,000	71.03%	1,217,000	County estimate
4420 · Delinquent Sewer Prior Year	22,555	33,400	67.53%	40,000	based on last year's tax liens
Total 4400 · SLOCO TAX ASSESSMENTS	835,843	1,178,400	70.93%	1,257,000	
4500 · BANKING INTEREST INCOME					
4510 - Checking Interest	8,407			9,600	WF accounts
4520 · Savings Interest	234	3,500	6.69%	300	LAIF
Total 4500 · BANKING INTEREST INCOME	8,641	3,500	246.89%	9,900	
4600 · INVESTMENT INTEREST					
4600 · INVESTMENT INTEREST - Other	74,440	20,000	372.2%	90,000	CalTrust & Cetera
Total 4600 · INVESTMENT INTEREST	74,440	20,000	372.2%	90,000	
4700 · OTHER INCOME					
4750 · COUNTY OF SLO ESMF / EDF funds		4,600	0.0%	4,600	\$4,533.79 annually expires in 2025
Total 4700 · OTHER INCOME	0	4,600	0.0%	4,600	
Total Income	3,488,300	4,641,050	75.16%	4,830,800	



Cayucos Sanitary District

Proposed Budget FY 24/25

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
EXPENSE					
5000 · PAYROLL EXPENSES					
5100 · ADMINISTRATIVE PAYROLL					
5110 · Admin. Gross Wages Regular	264,473	351,200	75.31%	377,000	
5130 · Admin Gross Wages Vacation	23,596	23,900	98.73%	26,000	accrued vacation utilized
5150 · Admin Gross Wages Sick Payout	11,260	19,100	58.95%	21,000	
5180 · Admin Personal Holiday	2,223	3,200	69.47%	3,400	
5185 · Admin Holiday Pay	14,270	15,900	89.75%	17,000	
Total 5100 · ADMINISTRATIVE PAYROLL	315,822	413,300	76.42%	444,400	
5200 · COLLECTIONS PAYROLL					
5210 · Coll Gross Wages Regular	93,134	142,800	65.22%	179,100	
5220 · Coll Gross Wages Overtime	902	1,000	90.16%	1,800	est 12 hrs/employee/yr based on 22/23 actual hours
5230 · Coll Gross Wages Vacation	6,658	9,000	73.98%	11,000	
5250 · Coll Gross Wages Sick Payout	1,826	7,700	23.71%	9,700	
5260 · Coll Gross Wages Standby Pay	13,550	17,750	76.34%	17,800	355 days @ 50
5265 · Coll Gross Wages Standby Holiday Pay	630	700	90.0%	700	10 days at 70
5280 · Coll Personal Holiday	1,331	1,300	102.38%	1,600	
5285 · Coll Holiday Pay	5,524	6,500	84.98%	8,100	
5295 · Coll Payout - Other	2,500			-	Longevity Bonus - no one eligible this fy
Total 5200 · COLLECTIONS PAYROLL	126,054	186,750	67.5%	229,800	
5300 · TREATMENT PAYROLL					
5310 · Treat Gross Wages Regular	195,750	240,600	81.36%	278,000	
5320 · Treat Gross Wages Overtime	5,825	17,000	34.26%	19,500	est 125 hrs/employee/yr based on 22/23 actual hours
5330 · Treat Gross Wages Vacation	14,829	14,300	103.7%	16,500	accrued vacation utilized
5350 · Treat Gross Wages Sick Payout	6,743	13,000	51.87%	15,000	
5360 · Treat Gross Wages Standby Pay	13,550	17,750	76.34%	17,800	355 days @ 50
5365 · Treat Gross Wages Standby Holiday Pay	630	700	90.0%	700	10 days @ 70
5380 · Treat Personal Holiday	2,478	2,200	112.63%	2,500	
5385 · Treat Holiday Pay	9,836	10,800	91.07%	12,500	
5300 · Treat Payout - Other	2,500			-	Longevity Bonus - no one eligible this fy
Total 5300 · TREATMENT PAYROLL	252,140	316,350	79.7%	362,500	
5400 · DIRECTOR PAYROLL					
5410 · Director Gross Wages	3,500	8,000	43.75%	8,000	
Total 5400 · DIRECTOR PAYROLL	3,500	8,000	43.75%	8,000	
5500 · VESTED PAYROLL BENEFITS					
5550 · Vested PERS Health	2,754	3,800	72.47%	4,000	2 retirees on plan
Total 5500 · VESTED PAYROLL BENEFITS	2,754	3,800	72.47%	4,000	
5600 · ADMIN PAYROLL TAXES & BENEFITS					
5610 · Admin FICA	14,555	20,200	72.05%	21,800	
5620 · Admin Medicare	4,579	6,000	76.32%	6,500	
5650 · Admin PERS Health	45,978	64,000	71.84%	67,200	Assume 5% increase



Cayucos Sanitary District Proposed Budget FY 24/25

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
5660 · Admin PERS Retirement	35,737	42,700	83.69%	44,500	added in \$20K unfunded liability estimate
5670 · Admin Dental	2,445	3,800	64.35%	3,800	rates have remained stable for the last few years
5680 · Admin Vision	558	900	62.04%	900	
Total 5600 · ADMIN PAYROLL TAXES & BENEFITS	103,853	137,600	75.47%	144,700	
5700 · COLL PAYROLL TAXES & BENEFITS					
5710 · Coll FICA	7,947	11,600	68.51%	14,200	
5720 · Coll Medicare	1,859	2,700	68.84%	3,300	
5750 · Coll PERS Health	34,891	64,000	54.52%	67,200	Assume 5% increase
5760 · Coll PERS Retirement	27,946	32,900	84.94%	36,000	added in \$20K unfunded liability estimate
5770 · Coll Dental	1,992	3,800	52.43%	3,800	
5780 · Coll Vision	455	900	50.55%	900	
Total 5700 · COLL PAYROLL TAXES & BENEFITS	75,090	115,900	64.79%	125,400	
5800 · TREAT PAYROLL TAXES & BENEFITS					
5810 · Treat FICA	14,923	19,600	76.14%	22,500	
5820 · Treat Medicare	3,490	4,600	75.87%	5,300	
5850 · Treat PERS Health	38,315	64,000	59.87%	67,200	Assume 5% increase
5860 · Treat PERS Retirement	45,401	54,300	83.61%	59,500	added in \$20K unfunded liability estimate
5870 · Treat Dental	2,445	3,800	64.35%	3,800	
5880 · Treat Vision	558	900	62.04%	900	
Total 5800 · TREAT PAYROLL TAXES & BENEFITS	105,133	147,200	71.42%	159,200	
5900 · DIRECTOR PAYROLL TAXES & BENEFITS					
5910 · Directors FICA	217	500	43.4%	500	
5920 · Directors Medicare	51	100	50.75%	100	
Total 5900 · DIRECTOR PAYROLL TAXES & BENEFITS	268	600	44.63%	600	
Total 5000 · PAYROLL EXPENSES	984,614	1,329,500	74.06%	1,478,600	
6050 · SPECIAL PROJECTS					
6051 · Manhole Reconditioning	0	12,500	0.0%	12,500	
6052 · Sewer Map Replacements	0	500	0.0%	500	do we still need this?
Total 6050 · SPECIAL PROJECTS	0	13,000	0.0%	13,000	
6100 · ADMIN OPERATING EXPENSES					
6120 · Copy & Dup	302	1,000	30.22%	600	we continue to use less paper
6130 · Equipment Lease	1,642	2,700	60.83%	2,400	new equipment has lower lease amount
6150 · Equipment Repair/Maint	418	2,000	20.92%	1,000	not too much equipment that would require repair
6160 · Janitorial/Building Maint.	3,174	6,500	48.83%	6,500	Pest, Janitor, Alarm.
6170 · Postage	7,022	10,000	70.23%	10,000	
6180 · Printing/Advertising	662	1,500	44.11%	1,500	
6190 · Office Supplies	1,411	5,000	28.22%	3,000	
6200 · Bank Service Charges		500	0.0%	100	WF negligible due to analysis credit
6201 · Administrative(Admin) Fees/Chgs	1,227	1,700	72.19%	1,900	Intuit raised rates
6205 · Recycling Expenses	511	750	68.13%	750	
6210 · Misc. Business Expense	254	1,000	25.37%	1,000	



Cayucos Sanitary District Proposed Budget FY 24/25

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
6211 · Grant of License Expenses	35	400	8.75%	400	
6220 · Prof. Services -Accounting		7,500	0.0%	11,000	include VIA for OPEB
6225 · Prof. Services-Engineering		2,000	0.0%	10,000	
6230 · Prof. Services-Legal	24,477	25,000	97.91%	25,000	WW lawsuit increased expenses. Now covered by insurance.
6240 · Prof. Services- Tech Supp	10,237	19,000	53.88%	19,000	Quick Tech, Streamline & Microsoft
6255 · Prof. Services -Other	12,803	45,000	28.45%	20,000	Consolidation study complete
6260 · Meeting Supplies	405	2,000	20.26%	1,200	
6270 · Bus License & Permits	3,746	3,675	101.93%	4,200	SWRCB Annual WDR Fees - increase 10%
6280 · Admin Dues & Sub.	8,667	9,500	91.23%	10,000	CSDA & Diamond Maps - increase 5%
6290 · Taxes & Assessments		100	0.0%	100	Nominal if any
6291 · LAFCO	11,542	11,800	97.81%	12,500	increase 6%
6292 · Election Fees		0	0.0%	6,500	Election year
6293 · Fire Tax	132	150	88.13%	150	
6300 · Professional Development Admin		2,000	0.0%	2,000	
6301 · Professional Development Board		1,500	0.0%	1,500	
6310 · Rent - Venue		1,000	0.0%	1,000	
6320 · Utilities - Electrical	1,922	2,500	76.87%	2,700	
6340 · Utilities - Gas	321	500	64.12%	500	
6360 · Utilities - Water	661	1,200	55.1%	1,200	
6380 · Utilities - Internet	1,120	1,600	69.99%	1,600	
6390 · Utilities - Telephone	1,939	2,400	80.79%	2,600	ATT increasing rates & govt increasing taxes
6410 · Loan Interest Paid	615,988	616,000	100.0%	585,000	USDA 406,428; WA 176855
6420 · Insurance-Worker's Comp	92,557	86,000	107.62%	60,000	Decrease based on SDRMA estimated payroll & EMOD decrease from 242% to 84%
6430 · Insurance-Commercial Policy	42,865	35,000	122.47%	40,000	Based on SDRMA est. of 2/22/24 total of \$126,986. Increased 20K.
Total 6100 · ADMIN OPERATING EXPENSES	846,040	908,475	93.13%	846,900	
6500 · COLLECTIONS OPERATING EXPENSES					
6510 · Contract Labor	315	50,000	0.63%	50,000	includes blanket PO
6520 · Employee Training	185	1,500	12.33%	1,500	
6521 · License Renewal	981	1,500	65.4%	1,500	CWEA & SWRCB
6522 · Dues & Subscriptions	1,299	2,000	64.95%	1,400	CA Rural Water Assn.
6523 · Professional Development - Coll		1,000	0.0%	1,000	
6530 · Equipment Rental		5,000	0.0%	5,000	
6535 · Equipment (Critical Parts)		5,000	0.0%	5,000	
6540 · Equipment Repair/Maint	3,420	8,500	40.23%	8,500	
6560 · Pump Repair	11,104	25,000	44.42%	25,000	
6570 · Generator Fuel	1,306	3,000	43.54%	2,000	we've spend under 2K each of the last 3 years
6571 · Trucks Gas/Oil	5,920	9,500	62.31%	9,500	
6572 · Trucks (Repairs)	3,291	10,000	32.91%	10,000	aging vehicles
6573 · Mileage Reimbursement	122	500	24.42%	500	
6580 · Hardware & Supplies	106	4,000	2.65%	4,000	
6590 · Janitorial Supplies	319	1,000	31.9%	1,000	
6600 · Laundry/Boot Allowance	3,232	4,500	71.82%	4,700	



Cayucos Sanitary District Proposed Budget FY 24/25

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
6610 · Line Cleaning Water/Jetting	292	1,200	24.32%	1,000	
6611 · Line Cleaning - Contracted		10,000	0.0%	10,000	may re-contact Duke
6620 · Safety Supplies/Materials	519	2,000	25.94%	2,000	
6630 · Chemicals	0	1,000	0.0%	1,000	
6640 · Small Tools	606	2,000	30.3%	2,000	
6650 · USA Alert	1,752	1,000	175.16%	2,000	Increased due to PGE line work
6670 · Cell Phones	1,172	2,200	53.27%	2,500	replace aging cell phones x 3
6680 · Operating Contingency Reserve		10,000	0.0%	10,000	
6700 · Utilities - Lift Station #1					
6710 · Electricity LS#1	5,939	6,300	94.28%	9,000	PGE rate increase
6720 · Telephone LS#1	460	650	70.79%	650	
6730 · Water LS#1	560	800	70.04%	800	
6745 · Repairs/Maint./Permits LS#1	1,859	5,000	37.17%	5,000	
Total 6700 · Utilities - Lift Station #1	8,819	12,750	69.17%	15,450	
6750 · Utilities - Lift Station #2					
6760 · Electricity LS#2	12,068	12,400	97.32%	18,000	
6770 · Telephone LS#2	434	600	72.38%	600	
6780 · Water LS#2	654	800	81.73%	800	
6795 · Repairs/Maint./Permits LS#2	7,748	5,000	154.96%	5,000	ATS controller replacement & storm damage
Total 6750 · Utilities - Lift Station #2	20,904	18,800	111.19%	24,400	
6800 · Utilities - Lift Station #3					
6810 · Electricity LS#3	2,222	1,800	123.45%	3,300	
6820 · Telephone LS#3	460	650	70.79%	650	
6830 · Water LS#3	854	1,200	71.18%	1,400	rate increase
6845 · Repairs/Maint./Permits LS#3	1,819	5,000	36.39%	5,000	
Total 6800 · Utilities - Lift Station #3	5,356	8,650	61.92%	10,350	
6850 · Utilities - Lift Station #4					
6860 · Electricity LS#4	4,803	5,000	96.07%	7,200	
6870 · Telephone LS#4	460	650	70.78%	650	
6880 · Water LS#4	854	1,200	71.18%	1,200	
6895 · Repairs/Maint./Permits LS#4	1,158	5,000	23.16%	5,000	
Total 6850 · Utilities - Lift Station #4	7,275	11,850	61.4%	14,050	
6900 · Utilities - Lift Station #5					
6910 · Electricity LS#5	25,895	33,500	77.3%	35,000	
6920 · Telephone LS#5	434	600	72.33%	600	
6945 · Repairs/Maint./Permits LS#5	3,913	5,000	78.25%	5,000	
Total 6900 · Utilities - Lift Station #5	30,242	39,100	77.35%	40,600	
Total 6500 · COLLECTIONS OPERATING EXPENSES	108,535	252,550	42.98%	265,950	
7000 · TREATMENT OPERATING EXPENSES					
7105 · Bldg & Grounds Rep/Maint	4,490	5,500	81.63%	6,000	Pest control, gate repair, road base, bird netting
7110 · Cell Phones	1,708	2,300	74.27%	3,000	Increased cost and added hot spot. Replace aging cell phone x1
7120 · Chemicals	24,666	45,000	54.81%	45,000	



Cayucos Sanitary District

Proposed Budget FY 24/25

	Expenses to Date 4/1/2024	FY 23/24 Budget	Target 80% of Budget	FY 24/25 Proposed	Notes
7130 · Contract Labor	525	15,000	3.5%	15,000	
7140 · Dues & Subscriptions		1,500	0.0%	1,000	
7150 · Employee Training		1,500	0.0%	1,500	
7170 · Equipment Lease	1,623	5,000	32.46%	2,500	
7180 · Equipment Rental		5,000	0.0%	5,000	
7190 · Equipment (Critical Parts)	17,138	15,000	114.25%	25,000	System aging
7200 · Equipment Repair/Maintenance	25,108	30,000	83.7%	40,000	still needs parts washer
7210 · Generator Fuel	1,064	3,500	30.39%	2,500	never required more than this
7220 · Operational Hardware & Supplies	6,345	8,000	79.31%	10,000	
7230 · IT Support	14,102	25,000	56.41%	36,000	QuickTech and other consultants - add in SPICE estimates @ 11K
7240 · Insurance	73,696	80,000	92.12%	90,000	Anticipated cost based on SDRMA est. 2/22/24.
7250 · Janitorial Supplies	379	1,500	25.25%	1,500	
7260 · Laundry/Boot Allowance	3,855	3,600	107.08%	5,000	increased costs
7270 · License Renewal	646	1,200	53.83%	1,200	
7280 · Office Supplies	479	2,500	19.17%	2,000	
7290 · Operating Contingency Reserve		10,000	0.0%	10,000	
7300 · Sampling & Testing	47,639	70,000	68.06%	75,000	Abalone increasing
7310 · Lab Supplies	4,328	7,500	57.71%	7,500	
7320 · Permits	13,252	20,000	66.26%	15,000	
7340 · Professional Development - Tmt	1,348	5,000	26.96%	3,000	
7345 · Prof. Services - Engineering		5,000	0.0%	5,000	
7348 · Pump/Motor Repair				20,000	add category to be more specific
7350 · Safety Supplies/Materials	408	4,000	10.2%	4,000	
7360 · Small Tools	3,282	4,000	82.05%	5,000	
7380 · Utilities - Electrical	122,989	115,000	106.95%	150,000	PGE Credit significantly lower than last year @ \$35K vs \$81K.
7385 · Utilities - Garbage Headworks	2,875	3,200	89.85%	4,000	Rate increased to \$290. Anticipate another increase later this year.
7390 · Utilities - Internet	6,491	9,800	66.24%	9,800	
7400 · Utilities - Sludge Removal	28,313	40,500	69.91%	40,000	
7410 · Utilities - Telephone	1,090	1,300	83.83%	1,600	
7997 · Debt Service Reserve	701,169	1,057,500	66.3%	1,091,000	440,000 USDA & 565,459 WA plus \$85,052.64 for LOC

Total 7000 · TREATMENT OPERATING EXPENSES	1,109,009	1,603,900	69.15%	1,733,100
Total 6000 · ADMIN/COLL OPERATING EXPENSES	954,575	1,174,025	81.31%	1,125,850
Total 5000 · PAYROLL EXPENSES	984,614	1,329,500	74.06%	1,478,600
Total 6000 · OPERATING EXPENSES	3,048,198	4,107,425	74.21%	4,337,550
Total 4000 · INCOME	3,488,300	4,641,050	75.16%	4,830,800
Net Ordinary Income	440,102	533,625		493,250
Less CIP Budget		256,000		260,000
Surplus		277,625		233,250

VARIANCE

129,200.00
(48,175.00)
149,100.00
230,125.00
189,750.00
(40,375.00)



Proposed Cost of Living Adjustment

FY 24/25

AGENDA ITEM:

3.A

	Admin	O&M	WRRF	ER Paid Taxes & PERS	Combined	Overall FY Increase
24/25 Salaries w/o COLA	\$ 421,383	\$ 217,922	\$ 326,747	\$ 145,753	\$ 1,111,805	
3% increase	\$ 434,025	\$ 224,460	\$ 336,549	\$ 149,222	\$ 1,144,256	\$ 32,450
4% increase	\$ 438,239	\$ 226,639	\$ 339,817	\$ 150,534	\$ 1,155,228	\$ 43,423
5% increase	\$ 442,453	\$ 228,818	\$ 343,084	\$ 151,991	\$ 1,166,346	\$ 54,541
6% increase	\$ 446,666	\$ 230,997	\$ 346,352	\$ 153,449	\$ 1,177,464	\$ 65,659

CSD COLA History

7/1/2016	3.00%
7/1/2018	2.80%
7/1/2021	3.00%
7/1/2022	6.00%
7/1/2023	5.00%

CPI - West Urban, not seasonally adjusted

2020 Average	1.75%
2021 Average	4.50%
2022 Average	8.00%
2023 Average	4.30%
2024 3 month Average	3.30%

2019-2024 Consumer Price Increase	21.70%
2019-2024 Social Security Admin COLA	20.70%
2019-2024 Cayucos Sanitary District	14.00%

SSA 2024 increase - 3.2%



Cayucos Sanitary District

Proposed Capital Improvement Projects

FY 24/25

AGENDA ITEM:

3.B

Sewer Main Repairs

\$ 50,000.00

These are sewer mains that our camera has identified as in need of repair. These projects consist of multiple point repairs, offsets or other anomalies and are targeted to take advantage of economy of savings. The budgeted amount is intended to allow for three or four replacements.

Design of the Chaney to Toro Main Line Replacement

\$ 35,000.00

The project will replace the two 12" VCP lines between Chaney and Toro Creek Road with a single 36" PVC pipe. This phase will include the construction design, CalTrans permit submittal and preliminary cost estimates based upon the permit conditions of approval.

Backup Electrical System

\$ 35,000.00

During times of electric instability, it is important for the main office to maintain connectivity. This project would allow for the installation of solar or backup batteries at the Ash Avenue location.

WRRF Projects

Benthic Sediment and Community Testing of Outfall

\$ 60,000.00

Our permit requires testing of the outfall's effect on the surrounding ocean soil and waters.

RWQCB/CCC Recycled Water Program

\$ 20,000.00

As part of the District's NPDES Permit, we are required to develop and implement this program to address maximizing the use of recycled water.

Shipping Container for On-Site Storage

\$ 20,000.00

This extra storage would enable protection for hoses, the portable generator and other items, avoiding weather-related deterioration and extending the life of equipment.

Automated Influent Valves

\$ 40,000.00

In the event of a MOS shutdown, these emergency valves would switch influent to the EQ basin.

Total CIP Budget

\$ 260,000.00