

**Cayucos Sanitary District  
Operating Budget  
FY 20/21**

<b>AGENDA ITEM:</b> <u>12.A</u>
<b>DATE:</b> <u>June 18, 2020</u>
<b>ACTION:</b> <u>APPROVED</u>

**Annual Budget**

**Ordinary Income/Expense**

**Income**

**4000 - SEWER INCOME**

4010 - Sewer Use Fees	2,905,500.00
4020 - Sewer Late Fees	13,000.00
4030 - Sewer Bank Fees	500.00
4050 - Lot Fees	17,000.00
4060 - Lot Late Fees	150.00

**Total 4000 - SEWER INCOME** 2,936,150.00

**4100 - WILL SERVE INCOME**

4110 - Will Serve Fee	2,000.00
4120 - Connection Fee	31,900.00
4130 - Inspection Fee	400.00

**Total 4100 - WILL SERVE INCOME** 34,300.00

**4200 - RENTAL INCOME**

4210 - Morro Dunes Rent	24,500.00
4220 - Hanson Rent	5,000.00
4230 - CMB Corp. Yard Lease	2,700.00

**Total 4200 - RENTAL INCOME** 32,200.00

**4300 - SOLID WASTE INCOME**

4310 - Solid Waste Franchise Fee	82,000.00
4320 - AB939 Recycle Program Fee	7,600.00

**Total 4300 - SOLID WASTE INCOME** 89,600.00

**4400 - SLOCO TAX ASSESSMENTS**

4410 - Current Year Secured/Unsecured	951,700.00
4420 - Delinquent Sewer Prior Year	20,000.00

**Total 4400 - SLOCO TAX ASSESSMENTS** 971,700.00

**4500 - SAVINGS INTEREST INCOME**

4510 - Checking Interest	150.00
4520 - Savings Interest	50.00
4540 - MCD Security Deposit Interest	0.00

**Total 4500 - SAVINGS INTEREST INCOME** 200.00

**4600 - INVESTMENT INTEREST**

4610 - ALLIANCE BANK RESTRICTED INT.	9,000.00
4600 - INVESTMENT INTEREST - Other	18,600.00

**Total 4600 - INVESTMENT INTEREST** 27,600.00

**4700 - OTHER INCOME**

4750 - COUNTY OF SLO ESMF / EDF funds	4,600.00
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**Total 4700 - OTHER INCOME** 4,600.00

	<b>Annual Budget</b>
<b>Total Income</b>	4,096,350.00
<b>Gross Profit</b>	4,096,350.00
<b>Expense</b>	
<b>5000 · PAYROLL EXPENSES</b>	
<b>5100 · ADMINISTRATIVE PAYROLL</b>	
5110 · Admin. Gross Wages Regular	290,000.00
5130 · Admin Gross Wages Vacation	17,100.00
5150 · Admin Gross Wages Sick Payout	15,500.00
5180 · Admin Personal Holiday	2,600.00
5185 · Admin Holiday Pay	12,900.00
<b>Total 5100 · ADMINISTRATIVE PAYROLL</b>	<b>338,100.00</b>
<b>5200 · COLLECTIONS PAYROLL</b>	
5210 · Coll Gross Wages Regular	101,000.00
5220 · Coll Gross Wages Overtime	500.00
5230 · Coll Gross Wages Vacation	4,600.00
5250 · Coll Gross Wages Sick Payout	4,700.00
5260 · Coll Gross Wages Standby Pay	14,700.00
5280 · Coll Personal Holiday	800.00
5285 · Coll Holiday Pay	3,900.00
<b>Total 5200 · COLLECTIONS PAYROLL</b>	<b>116,200.00</b>
<b>5300 · TREATMENT PAYROLL</b>	
5310 · Treat Gross Wages Regular	200,500.00
5320 · Treat Gross Wages Overtime	1,000.00
5330 · Treat Gross Wages Vacation	8,500.00
5350 · Treat Gross Wages Sick Payout	9,300.00
5360 · Treat Gross Wages Standby Pay	7,350.00
5380 · Treat Personal Holiday	1,600.00
5385 · Treat Holiday Pay	7,800.00
<b>Total 5300 · TREATMENT PAYROLL</b>	<b>209,000.00</b>
<b>5400 · DIRECTOR PAYROLL</b>	
5410 · Director Gross Wages	8,000.00
<b>Total 5400 · DIRECTOR PAYROLL</b>	<b>8,000.00</b>
<b>5500 · VESTED PAYROLL BENEFITS</b>	
5550 · Vested PERS Health	5,000.00
<b>Total 5500 · VESTED PAYROLL BENEFITS</b>	<b>5,000.00</b>
<b>5600 · ADMIN PAYROLL TAXES &amp; BENEFITS</b>	
5610 · Admin FICA	21,000.00
5620 · Admin Medicare	4,900.00
5650 · Admin PERS Health	65,600.00
5660 · Admin PERS Retirement	25,300.00
5670 · Admin Dental	3,400.00
5680 · Admin Vision	750.00
<b>Total 5600 · ADMIN PAYROLL TAXES &amp; BENEFITS</b>	<b>120,950.00</b>
<b>5700 · COLL PAYROLL TAXES &amp; BENEFITS</b>	

	<b>Annual Budget</b>
5710 · Coll FICA	6,300.00
5720 · Coll Medicare	1,500.00
5750 · Coll PERS Health	65,600.00
5760 · Coll PERS Retirement	8,100.00
5770 · Coll Dental	3,400.00
5780 · Coll Vision	750.00
<b>Total 5700 · COLL PAYROLL TAXES &amp; BENEFITS</b>	<b>85,650.00</b>
<b>5800 · TREAT PAYROLL TAXES &amp; BENEFITS</b>	
5810 · Treat FICA	12,500.00
5820 · Treat Medicare	2,900.00
5850 · Treat PERS Health	32,800.00
5860 · Treat PERS Retirement	16,100.00
5870 · Treat Dental	3,400.00
5880 · Treat Vision	750.00
<b>Total 5800 · TREAT PAYROLL TAXES &amp; BENEFITS</b>	<b>68,450.00</b>
<b>5900 · DIRECTOR PAYROLL TAXES &amp; BENEFIT</b>	
5910 · Directors FICA	400.00
5920 · Directors Medicare	100.00
<b>Total 5900 · DIRECTOR PAYROLL TAXES &amp; BENEFIT</b>	<b>500.00</b>
<b>Total 5000 · PAYROLL EXPENSES</b>	<b>951,850.00</b>
<b>6000 · OPERATING EXPENSES</b>	
<b>6050 · SPECIAL PROJECTS</b>	
6051 · Manhole Reconditioning	12,500.00
6052 · Sewer Map Replacements	500.00
<b>Total 6050 · SPECIAL PROJECTS</b>	<b>13,000.00</b>
<b>6100 · ADMIN OPERATING EXPENSES</b>	
6110 · Answering Service	1,000.00
6120 · Copy & Dup	1,200.00
6130 · Equipment Lease	2,200.00
6150 · Equipment Repair/Maint	2,000.00
6160 · Janitorial/Building Maint.	5,000.00
6170 · Postage	8,500.00
6180 · Printing/Advertising	2,000.00
6190 · Office Supplies	5,000.00
6200 · Bank Service Charges	500.00
6201 · Administrative(Admin) Fees/Chgs	1,200.00
6205 · Recycling Expenses	2,000.00
6210 · Misc. Business Expense	1,200.00
6211 · Grant of License Expenses	500.00
6220 · Prof. Services -Accounting	10,000.00
6225 · Prof. Services-Engineering	5,000.00
6230 · Prof. Services-Legal	12,000.00
6240 · Prof. Services- Tech Supp	15,000.00
6255 · Prof. Services -Other	500.00

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**Annual Budget**

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6260 · Meeting Supplies	2,000.00
6270 · Bus License & Permits	4,500.00
6280 · Admin Dues & Sub.	6,000.00
6290 · Taxes & Assessments	25,000.00
6291 · LAFCO	8,600.00
6292 · Election Fees	600.00
6300 · Professional Development Admin	4,000.00
6301 · Professional Development Board	1,500.00
6310 · Rent - Vet's Hall	500.00
6320 · Utilities - Electrical	3,000.00
6340 · Utilities - Gas	300.00
6350 · Utilities - Sewer	3,400.00
6360 · Utilities - Water	1,000.00
6380 · Utilities - Internet	1,300.00
6390 · Utilities - Telephone	2,200.00
6420 · Insurance-Worker's Comp	20,000.00
6430 · Insurance-Commercial Policy	36,700.00
<b>Total 6100 · ADMIN OPERATING EXPENSES</b>	<b>195,400.00</b>
<b>6500 · COLLECTIONS OPERATING EXPENSES</b>	
6510 · Contract Labor	40,000.00
6520 · Employee Training	1,500.00
6521 · License Renewal	1,200.00
6522 · Dues & Subscriptions	1,500.00
6523 · Professional Development - Coll	1,000.00
6530 · Equipment Rental	6,000.00
6535 · Equipment (Critical Parts)	5,000.00
6540 · Equipment Repair/Maint	8,500.00
6560 · Pump Repair	12,000.00
6570 · Generator Fuel	2,500.00
6571 · Trucks Gas/Oil	14,000.00
6572 · Trucks (Repairs)	5,000.00
6573 · Mileage Reimbursement	500.00
6580 · Hardware & Supplies	7,500.00
6590 · Janitorial Supplies	1,000.00
6600 · Laundry/Boot Allowance	2,500.00
6610 · Line Cleaning Water/Jetting	1,200.00
6611 · Line Cleaning - Contracted	5,000.00
6612 · Line Cleaning-Root Control	8,000.00
6620 · Safety Supplies/Materials	2,500.00
6630 · Chemicals	8,000.00
6640 · Small Tools	1,500.00
6650 · USA Alert	600.00
6670 · Cell Phones	2,000.00
6680 · Operating Contingency Reserve	10,000.00

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**Annual Budget**

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<b>6700 - Utilities - Lift Station #1</b>	
6710 - Electricity LS#1	4,500.00
6720 - Telephone LS#1	300.00
6730 - Water LS#1	700.00
6745 - Repairs/Maint./Permits LS#1	4,000.00
<b>Total 6700 - Utilities - Lift Station #1</b>	<b>9,500.00</b>
<b>6750 - Utilities - Lift Station #2</b>	
6760 - Electricity LS#2	11,000.00
6770 - Telephone LS#2	300.00
6780 - Water LS#2	700.00
6795 - Repairs/Maint./Permits LS#2	4,000.00
<b>Total 6750 - Utilities - Lift Station #2</b>	<b>16,000.00</b>
<b>6800 - Utilities - Lift Station #3</b>	
6810 - Electricity LS#3	1,800.00
6820 - Telephone LS#3	300.00
6830 - Water LS#3	1,100.00
6845 - Repairs/Maint./Permits LS#3	2,300.00
<b>Total 6800 - Utilities - Lift Station #3</b>	<b>5,500.00</b>
<b>6850 - Utilities - Lift Station #4</b>	
6860 - Electricity LS#4	5,000.00
6870 - Telephone LS#4	300.00
6880 - Water LS#4	1,100.00
6895 - Repairs/Maint./Permits LS#4	4,000.00
<b>Total 6850 - Utilities - Lift Station #4</b>	<b>10,400.00</b>
<b>6900 - Utilities - Lift Station #5</b>	
6910 - Electricity LS#5	25,000.00
6920 - Telephone LS#5	300.00
6945 - Repairs/Maint./Permits LS#5	4,000.00
<b>Total 6900 - Utilities - Lift Station #5</b>	<b>29,300.00</b>
<b>Total 6500 - COLLECTIONS OPERATING EXPENSES</b>	<b>219,200.00</b>
<b>7000 - TREATMENT OPERATING EXPENSES</b>	
7110 - Cell Phones	2,000.00
7120 - Chemicals	40,000.00
7130 - Contract Labor	15,000.00
7140 - Dues & Subscriptions	1,500.00
7150 - Employee Training	1,500.00
7170 - Equipment Lease	15,000.00
7180 - Equipment Rental	6,000.00
7190 - Equipment (Critical Parts)	5,000.00
7200 - Equipment Repair/Maintenance	8,500.00
7210 - Generator Fuel	3,000.00
7220 - Operational Hardware & Supplies	7,500.00
7230 - IT Support	7,000.00
7240 - Insurance	58,500.00

	<b>Annual Budget</b>
7250 · Janitorial Supplies	1,000.00
7260 · Laundry/Boot Allowance	2,500.00
7270 · License Renewal	1,200.00
7280 · Office Supplies	3,000.00
7290 · Operating Contingency Reserve	10,000.00
7300 · Sampling & Testing	102,000.00
7310 · Lab Supplies	10,000.00
7320 · Permits - RWQCS	5,000.00
7330 · Permits - APCD	1,000.00
7340 · Professional Development - Tmt	1,000.00
7350 · Safety Supplies/Materials	2,500.00
7360 · Small Tools	4,000.00
7370 · Solar O&M	15,000.00
7380 · Utilities - Electrical	80,000.00
7390 · Utilities - Internet	1,300.00
7400 · Utilities - Sludge Removal	35,000.00
7410 · Utilities - Telephone	500.00
7500 - Loan Interest Payments	
7520 - USDA	494,300.00
7520 - Western Alliance	1,093,400.00
7900 - Other	
7997 · Debt Service Reserve	109,500.00
7999 · MB WWTP O&M	250,000.00
<b>Total 7000 · TREATMENT OPERATING EXPENSES</b>	<b>2,392,700.00</b>
<b>Total 6000 · OPERATING EXPENSES</b>	<b>2,820,300.00</b>
<b>Total Income</b>	<b>4,096,350.00</b>
<b>Total Expense</b>	<b>3,772,150.00</b>
<b>Net Income</b>	<b>324,200.00</b>
<b>Less CIP Budget</b>	<b>365,000.00</b>
<b>Final Net Income</b>	<b>(40,800.00)</b>