

SEASIDE COUNTY
SANITATION DISTRICT
(SCSD)

FY2020 - 2021 PROPOSED
BUDGET

SUMMARY OF ONE-TIME USE OF RESERVES

SCSD GENERAL FUND - ADMINISTRATION / OPERATIONS

	2020-21 Proposed Budget	2021-22 Forecasted Budget
Total Revenues	2,538,829	2,526,840
Total Operating Expenditures	2,538,829	1,670,434
Operating Surplus / (Deficit)	(0)	856,406
One-Time Transfer Out to Capital Projects	1,234,919	0
Addition To / (Use Of) Unrestricted Net Position	(1,234,919)	856,406
Beginning Unrestricted Net Position - Estimated	1,235,519	600
Ending Unrestricted Net Position - Estimated	600	857,006

SCSD CAPITAL IMPROVEMENT

	2020-21 Proposed Budget	2021-22 Forecasted Budget
Total Revenues	500	100
Total Transfers In From General Fund	2,351,412	229,635
Total Revenues and Transfers In	2,351,912	229,735
Total Capital Expenditures	2,351,912	229,735
Addition To / (Use Of) Restricted Net Position - Capital Projects	0	0
Beginning Restricted Net Position - Capital Projects - Estimated	764,730	764,730
Ending Restricted Net Position - Capital Projects - Estimated	764,730	764,730

Budget Comparison by Budget Year

SCSD GENERAL FUND

951 - Revenues

	2016-17 Actual Revenues	2017-18 Actual Revenues	2018-19 Actual Revenues	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Revenues						
3101 - PROPERTY TAXES	389,022	344,874	552,562	422,710	412,259	420,504
3401 - INTEREST INCOME	49,894	0	183,349	0	100,000	110,000
3692 - SANITATION USER FEES	1,698,741	1,827,182	1,828,287	1,957,000	1,976,570	1,996,336
3720 - MISCELLANEOUS REVENUE	0	0	0	0	0	0
3721 - ONE TIME REVENUE	32,485	0	0	0	0	0
3767 - REIMBURSEMENTS -PUBLIC WORKS	2,428	0	1,512	0	50,000	0
Revenues Total	2,172,570	2,172,056	2,565,710	2,379,710	2,538,829	2,526,840

Budget Comparison by Budget Year

SCSD GENERAL FUND

951-8810 - SCSD Administration

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
0001 - SALARIES	47,512	43,490	20,377	24,717	17,805	18,161
0002 - OVERTIME	538	2	9	1,000	500	500
0006 - WORKERS COMPENSATION	1,120	8,785	813	1,616	2,143	2,464
0010 - MANAGEMENT LEAVE PAYOFF	212	1,225	235	600	600	600
0012 - VACATION	5,642	2,218	118	1,000	1,000	1,000
0016 - DEFERRED COMPENSATION	434	564	275	276	360	360
0017 - PARS-ARS 457	50	0	0	0	0	0
0020 - PART-TIME HOURLY WAGES	0	0	0	7,500	0	0
0030 - PERS PENSION OB BOND	1,122	472	488	536	556	574
0031 - PERS PENSION	9,890	9,368	4,428	5,701	7,963	9,237
0032 - PARS PENSION	5,678	5,517	1,000	1,530	1,268	1,521
0033 - LIUNA PENSION	85	0	0	0	0	0
0041 - MEDICAL INSURANCE	6,225	6,836	3,819	4,310	4,307	4,738
0044 - RETIREE MEDICAL INSURANCE	1,722	0	0	0	0	0
0051 - DENTAL INSURANCE	489	557	278	309	263	269
0061 - VISION INSURANCE	42	47	24	29	23	24
0071 - LTD	161	189	62	85	70	72
0081 - LIFE INSURANCE	160	178	57	77	75	77
0092 - MEDICARE TAX	736	691	286	362	294	299
1022 - LEGAL SERVICES	7,598	6,501	8,327	30,000	7,500	7,500
1025 - AUDIT SERVICES	6,700	7,300	7,315	7,500	8,000	8,250
1026 - MEDICAL EXAMS	0	0	0	0	0	0
1029 - TRAINING & EDUCATION	150	980	1,015	2,000	1,500	1,500
1030 - CONSULTANT	0	8,855	7,611	15,200	15,000	15,000
1033 - FITNESS PROGRAM	150	111	62	100	100	100
1040 - PROPERTY TAX ADMIN FEES	2,554	2,670	2,543	2,800	2,600	2,700
1041 - PROPERTY TAXES/ASSESSMENT	2,088	0	0	0	0	0
1045 - WASTE DISCHARGE FEE	0	0	2,286	3,000	3,200	3,400
2044 - COPIER SERVICES	0	0	0	100	0	0
2053 - OUTSIDE PRINTING SERVICE	0	165	0	200	100	100
2063 - PUBLISHING & LEGAL ADVERTISING	1,753	0	180	500	250	250
3092 - STATIONARY SUPPLIES	0	212	0	400	150	150
3095 - DEPARTMENT CONSUMABLES	275	307	227	500	550	600
4121 - MEETINGS & TRAVEL	432	79	870	1,000	1,100	1,200

Budget Comparison by Budget Year

SCSD GENERAL FUND

951-8810 - SCSD Administration

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
4122 - DUES & MEMBERSHIP	922	828	1,600	1,700	2,000	2,200
5132 - TELEPHONE	1,841	1,887	1,789	2,000	2,050	2,100
9196 - IMPACT FEES	219,774	163,704	372,258	176,130	177,891	179,670
9395 - VEHICLE MAINTENANCE	55,700	25,600	53,900	19,500	24,200	26,135
9397 - COMPUTER SYSTEM	0	22,200	22,000	22,000	24,200	26,620
9398 - CENTRAL SERVICE CHARGES	191,673	220,793	111,149	170,079	170,079	170,079
Expenditures Total	573,428	542,330	625,399	504,357	477,697	487,450

Budget Comparison by Budget Year

SCSD GENERAL FUND

951-8820 - SCSD Operations

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
0001 - SALARIES	119,915	122,399	161,845	258,609	314,803	321,099
0002 - OVERTIME	10,451	7,444	9,920	8,999	9,000	9,000
0006 - WORKERS COMPENSATION	13,858	11,077	15,095	22,192	29,427	33,841
0012 - VACATION	3,150	0	0	0	0	0
0016 - DEFERRED COMPENSATION	821	1,221	1,469	3,146	4,760	4,760
0017 - PARS-ARS 457	0	0	0	10	0	0
0020 - PART-TIME HOURLY WAGES	0	0	0	600	0	0
0030 - PERS PENSION OB BOND	1,087	1,121	1,158	1,273	1,321	1,364
0031 - PERS PENSION	17,048	24,067	33,996	46,733	107,808	125,058
0032 - PARS PENSION	0	41	203	0	0	0
0033 - LIUNA PENSION	2,088	3,171	3,714	4,160	2,080	2,122
0041 - MEDICAL INSURANCE	17,213	22,329	29,429	40,826	112,675	123,943
0051 - DENTAL INSURANCE	1,340	1,479	1,747	2,186	6,320	6,446
0061 - VISION INSURANCE	133	137	163	255	551	562
0071 - LTD	262	274	315	572	1,243	1,268
0081 - LIFE INSURANCE	205	165	252	484	592	603
0092 - MEDICARE TAX	1,735	1,767	2,160	3,791	4,565	4,656
0099 - TUITION REIMBURSEMENT	255	257	0	0	0	0
1029 - TRAINING & EDUCATION	0	1,653	238	800	500	500
1030 - CONSULTANT	0	0	3,070	0	0	0
1033 - FITNESS PROGRAM	0	0	88	45	45	45
2049 - UNIFORM & LAUNDRY	1,975	2,724	2,236	3,000	3,200	3,350
2053 - OUTSIDE PRINTING SERVICE	0	0	0	0	0	0
2054 - EQUIPMENT REPAIR	4,795	0	0	5,000	5,000	5,000
2063 - PUBLISHING & LEGAL ADVERTISING	0	0	0	0	0	0
2068 - REFUSE DISPOSAL	22,475	17,536	3,749	12,000	15,000	16,500
2073 - SUBCONTRACTED WORK	62,408	58,547	50,928	65,000	70,000	70,000
2074 - MISCELLANEOUS	0	0	0	0	0	0
2087 - EQUIPMENT RENTAL	0	1,202	0	2,500	2,500	2,500
3092 - STATIONARY SUPPLIES	0	0	0	100	150	150
3095 - DEPARTMENT CONSUMABLES	4,521	18,160	8,955	20,000	20,000	20,000
3097 - SAFETY EQUIPMENT	438	1,145	665	3,000	3,200	3,500
3102 - COMPUTER SUPPLIES/SOFTWARE	0	2,381	0	1,000	1,750	2,000
4121 - MEETINGS & TRAVEL	2,600	3,709	3,235	5,700	4,000	4,000
4122 - DUES & MEMBERSHIP	431	4,935	4,548	5,000	5,000	5,000
5131 - GAS & ELECTRIC	8,581	8,834	8,398	12,300	12,500	12,750

Budget Comparison by Budget Year

SCSD GENERAL FUND

951-8820 - SCSD Operations

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
5133 - WATER	13,089	1,218	0	4,500	4,650	4,800
8187 - DEPARTMENT EQUIPMENT	0	3,094	6,560	7,350	6,000	6,000
8198 - FOG PROGRAM	1,550	0	0	0	5,000	5,000
9397 - COMPUTER SYSTEM	0	700	800	800	880	968
9602 - PAYMENT ON PRINCIPAL	0	0	0	1,174	0	0
9605 - INTEREST EXPENSE	0	409	-183	84	0	0
9999 - INTERFUND TRANSFER OUT	750,633	0	352,275	1,372,682	1,306,613	386,201
Expenditures Total	1,063,057	323,196	707,027	1,915,871	2,061,133	1,182,984
9999 - INTERFUND TRANSFER OUT: ONE TIME EXPENDITURE FOR CAPITAL PROJECTS	0	0	0	3,194,480	1,234,919	0
Expenditures Total	1,063,058	323,196	707,027	5,110,351	3,296,052	1,182,984

Budget Comparison by Budget Year

SCSD CAPITAL OUTLAY

952 - Revenues

	2016-17 Actual Revenues	2017-18 Actual Revenues	2018-19 Actual Revenues	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Revenues						
3401 - INTEREST INCOME	184	0	1116	1,000	100	100
3709 - SALE OF REAL/PERSONAL PROPERTY	25,481	0	0	0	0	0
3999 - INTERFUND TRANSFER IN	493,993	0	112,425	49,000	122,179	77,279
Revenues Total	519,658	0	113,542	50,000	122,279	77,379

Budget Comparison by Budget Year

SCSD CAPITAL OUTLAY

952-8820 - SCSD Operations

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
8190 - VIDEO INSPECTION	0	0	0	0	30,000	0
8192 - EQUIPMENT	0	0	0	0	0	0
8193 - FEE STUDY	0	0	0	0	0	0
8194 - SEWER SYSTEM MNGT PLAN UPDATE	4,072	4,277	7,100	36,085	15,000	0
8195 - GRAPHIC INFORMATION SYSTEM	0	0	0	0	0	0
8196 - LAFCO APPLICATION	242	33,291	19,072	0	0	0
9603 - DEPRECIATION EXPENSE	71,926	0	72,679	0	72,679	72,679
9605 - INTEREST EXPENSE	13,499	5,724	4,168	4,500	4,600	4,700
9606 - OTHER DEBT SERVICE	0	0	0	0	0	0
9608 - LEASE-PRINCIPAL	0	0	0	0	0	0
9901 - LOSS ON SALE OF CAPITAL ASSETS	502	0	0	0	0	0
Expenditures Total	90,241	43,291	103,019	40,585	122,279	77,379

Budget Comparison by Budget Year

SCSD CAPITAL IMPROVEMENT

953 - Revenues

	2016-17 Actual Revenues	2017-18 Actual Revenues	2018-19 Actual Revenues	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Revenues						
3401 - INTEREST INCOME	6,017	0	16084	7,000	500	100
3693 - SANITATION CONNECTION FEES	0	0	15970	0	0	0
3999 - INTERFUND TRANSFER IN	534,400	0	224,850	4,459,944	2,351,412	229,635
Revenues Total	540,418	0	256,904	4,466,944	2,351,912	229,735

Budget Comparison by Budget Year

SCSD CAPITAL IMPROVEMENT

953-8820 - SCSD Operations

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
0016 - DEFERRED COMPENSATION	0	85	143	130	157	160
0031 - PERS PENSION	0	685	1,416	1,500	1,558	1,589
0032 - PARS PENSION	0	509	344	550	378	386
0041 - MEDICAL INSURANCE	0	753	1,180	1,250	1,298	1,324
0051 - DENTAL INSURANCE	0	77	87	85	96	98
0061 - VISION INSURANCE	0	6	9	10	10	10
0071 - LTD	0	22	23	25	26	26
0081 - LIFE INSURANCE	0	21	24	25	26	27
0092 - MEDICARE TAX	0	57	102	110	112	115
2054 - EQUIPMENT REPAIR	0	953	-953	0	1,000	1,000
9195 - AMEND MASTER PLAN	0	0	0	0	0	0
9201 - DEL MONTE LIFT STATION	0	0	152,522	0	0	0
9202 - ROSITA LIFT STATION UPGRADES	0	0	750	0	0	0
9203 - 942 ANGELUS WY	0	1,445	2,889	0		
9204 - LIFT STATION UPGRADES	0	0	-154,060	2,041,000	168,320	0
9205 - CANYON DEL REY SEWER LINE REPLACEMENT	0	0	8,812	10,000	0	0
9206 - MILITARY LIFT STATION	0	50	788	0	0	0
9207 - FREMONT BLVD SEWER	10	0	0	325,000	1,500,000	0
9208 - SEWER MAIN UPGRADES	0	0	0	5,000	0	0
9209 - MANHOLE - REPAIR/REPLACEMENT	0	0	0	0	75,000	75,000
9214 - DEL MONTE SWR MAIN REPLACEMENT	0	0	0	3,840,000	338,000	0
9215 - SEWER MAIN REPLACEMENT PROGRAM	0	0	-2,492	40,000	50,000	0
9216 - SEWER MASTERPLAN	36,839	0	0	0	50,000	0
9217 - SUTTER ST. SEWER MAIN REPLACE	0	0	0	0	0	0
9218 - SEWER LINE REPLACEMENTS	0	0	0	1,719,298	165,930	150,000
9314 - HWY 1 SEWER LINE CLEANING	0	8,811	317,072	0	0	0
9603 - DEPRECIATION EXPENSE	86,621	0	86,620	0	0	0
9604 - AMORTIZATION EXPENSE	0	0	0	0	0	0
Expenditures Total	123,470	13,474	415,277	7,983,983	2,351,912	229,735

Budget Comparison by Budget Year

SCSD INSURANCE RESERVE

954 - Revenues

	2016-17 Actual Revenues	2017-18 Actual Revenues	2018-19 Actual Revenues	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Revenues						
3401 - INTEREST INCOME	66	0	759	0	0	0
3999 - INTERFUND TRANSFER IN	122,240	0	15,000	58,218	67,941	79,287
Revenues Total	122,306	0	15,759	58,218	67,941	79,287

Budget Comparison by Budget Year

SCSD INSURANCE RESERVE

954-8810 - SCSD Administration

	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Actual Expenditures	2019-20 Amended Budget	2020-21 Proposed Budget	2021-22 Forecasted Budget
Expenditures						
2090 - INSURANCE	123,023	72,082	49,222	58,218	67,941	79,287
Expenditures Total	123,023	72,082	49,222	58,218	67,941	79,287