

EAST PALO ALTO SANITARY DISTRICT



**APPROVED
BUDGET
FY 2015-2016**

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET SUMMARY FOR ALL FUNDS FY 2015-2016**

Budget Based \$575.00 Rate Per Residential Unit

Revenue For The Fiscal Year 2015-2016

	2545	2541	2542	2544	2546	2547	2548	2549	EPASD
	General Fund	Connection Fee Fund	Rebate Fund	Payroll Taxes W/H Fund	Construction Replacement Fund	Lateral Replacement Fund	Treatment Plant Fund	Rate Stabilization Fund	All Funds
Beginning Fund Balance	\$ 7,013,320	\$ 985,100	\$ 1	\$ 1	\$ 1,043,800	\$ 52,450	\$ 1,213,200	\$ 27,930	\$ 10,335,802
Sewer Service Charges	4,500,000	-	-	-	-	-	-	-	4,500,000
Property taxes	318,000	-	-	-	-	-	-	-	318,000
Connection Fee	-	18,000	-	-	-	-	-	-	18,000
Interest Income	36,000	5,100	-	-	7,000	1,000	3,300	140	52,540
Rental Income	26,000	-	-	-	-	-	-	-	26,000
Total Projected Revenue	4,880,000	23,100	-	-	7,000	1,000	3,300	140	4,914,540
Interfund Transfers	-	-	-	-	400,000	50,000	282,000	32,500	764,500
Total Available Revenues	\$ 11,893,320	\$ 1,008,200	\$ 1	\$ 1	\$ 1,450,800	\$ 103,450	\$ 1,498,500	\$ 60,570	\$ 16,014,842

Expenditure For The Fiscal Year 2015-2016

	2545	2541	2542	2544	2546	2547	2548	2549	EPASD
	General Fund	Connection Fee Fund	Rebate Fund	Payroll Taxes W/H Fund	Construction Replacement Fund	Lateral Replacement Fund	Treatment Plant Fund	Rate Stabilization Fund	All Funds
Personnel & Other Operating	2,244,500	-	-	-	-	-	-	-	2,244,500
Employees' Post Employment Benefits	78,000	-	-	-	-	-	-	-	78,000
Engineering Services	-	-	-	-	-	-	-	-	-
Treatment Plant (RWQCP)	1,513,000	-	-	-	-	-	-	-	1,513,000
Total Operating Expenditures	3,835,500	-	-	-	-	-	-	-	3,835,500
Long Term Debt Service	80,000	-	-	-	-	-	-	-	80,000
2011 SFR Loan	-	-	-	-	79,000	-	-	-	79,000
Fixed Assets/Equipment	150,000	-	-	-	-	-	-	-	150,000
Capital Projects	-	-	-	-	715,000	-	-	-	715,000
Vector Truck Lease	50,000	-	-	-	-	-	-	-	50,000
Total Budgeted Expenditures	4,115,500	-	-	-	794,000	-	-	-	4,909,500
Interfund Transfers	764,500	-	-	-	-	-	-	-	764,500
Ending Fund Balance	\$ 7,013,320	\$ 1,008,200	\$ 1	\$ 1	\$ 656,800	\$ 103,450	\$ 1,498,500	\$ 60,570	\$ 10,340,842

OPERATIONS & MAINTENANCE



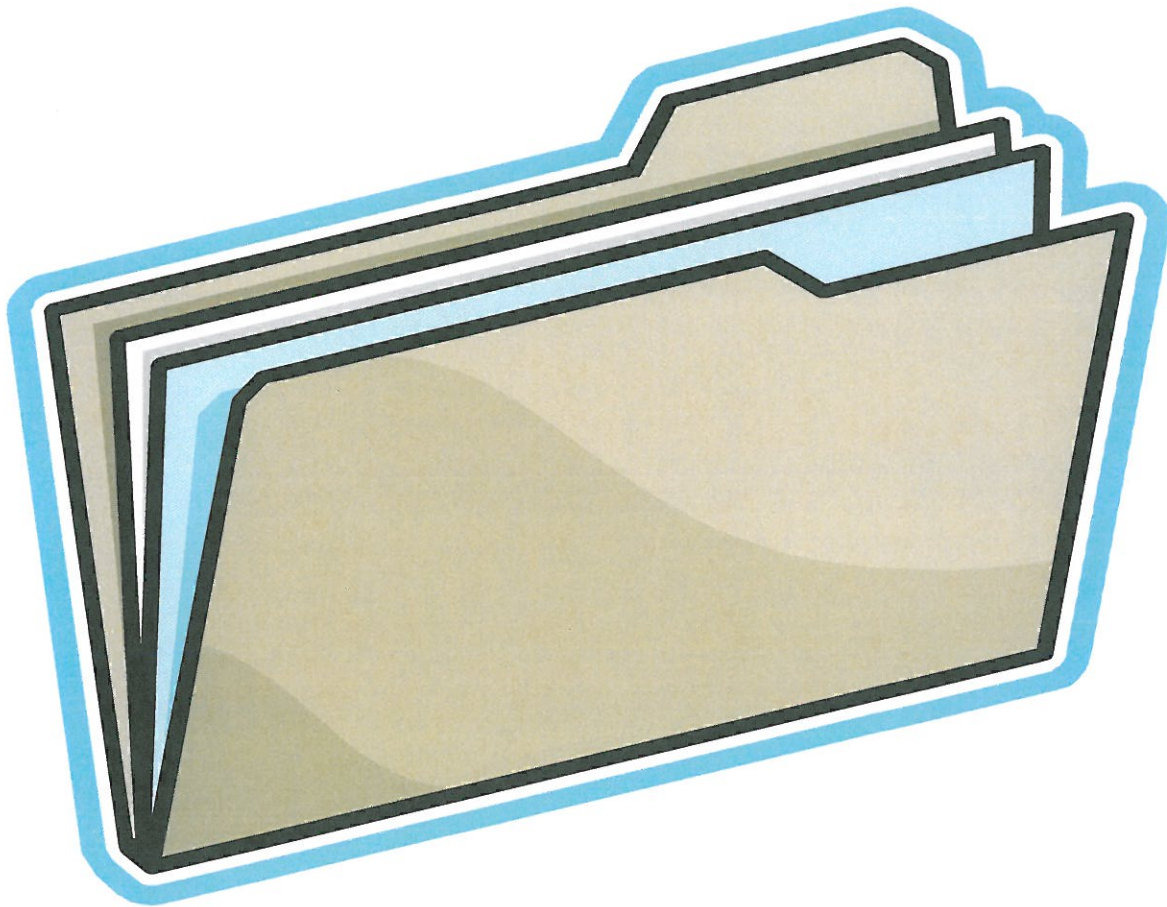
EAST PALO ALTO SANITARY DISTRICT

Approved Budget - General Fund #02545

Fiscal Year 2015-2016

		Actual	Revised	Approved
EXPENDITURES		Expenses	Budget	Budget
		2013-2014	2014-2015	2015-2016
CODE	SALARIES & EMPLOYEE BENEFIT			
4111	Wages	797,125	907,500	972,500
4192	Directors Fees	55,038	51,000	56,000
4631	Employees Benefits	515,989	524,000	565,000
	SUB TOTAL	1,368,152	1,482,500	1,593,500
	OPERATION & MAINTENANCE			
5188	Other Operating Supplies	2,008	2,000	600
5193	Office Expenses	21,369	25,000	22,500
5314	Election Expenses	14,781	-	16,000
5332	Membership	13,544	25,000	30,000
5341	Publication & Legal Notice	13,326	70,000	30,000
5416	Gas, Fuel	9,902	14,500	12,000
5459	Repair & Maintenance	43,607	50,000	60,000
5521	Rents & Leases	7,171	9,000	8,000
5638	Utilities	44,752	48,000	40,000
5721	Travel & Meeting	29,781	30,000	21,000
5731	Training & Education	19,714	25,000	18,000
5817	Contract Sewage Services	1,013,752	1,375,000	1,513,000
5858	Contractual Services	167,955	163,000	170,000
5861	Engineering Services	117,474	75,000	85,000
5872	Prof & Spec Services	78,000	95,000	90,000
5876	Professional Services	62,633	45,000	50,000
5958	Research & Monitoring	-	400	1,900
5966	Operating Supplies	5,710	12,000	6,000
5969	Special Expenses	27,046	31,000	32,000
6731	Insurance	42,507	55,000	50,000
6732	Legal Services	47,363	56,000	36,000
	SUB TOTAL	1,782,395	2,205,900	2,292,000
	CAPITAL & DEBTS			
7211	Gen Fac Financing Corp Bnd	280,126	281,000	-
7311	Equipment Expenses	34,423	77,000	150,000
6322	Repay Treatment Plant	75,098	84,600	80,000
	SUB TOTAL	389,647	442,600	230,000
	OTHER CHARGES			
8810	Contingency	-	-	-
	SUB TOTAL	-	-	-
	TRANSFERS TO OTHER FUNDS			
7541	Construction/Replacement	-	-	-
7541	Treatment Plant Reserve	1,000,000	410,000	764,500
7541	Rate Stabilization	-	-	-
	SUB TOTAL	1,000,000	410,000	764,500
	GRAND TOTAL	\$ 4,540,194	\$ 4,541,000	\$ 4,880,000

DESCRIPTION OF EXPENSE CATEGORIES



**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

SALARIES AND WAGES 4111

This account includes salaries, wages and other considerations for District employees chargeable to operations. This amount includes annual merit increase, overtime and differentials. Based on 40 standard hours work week for the entire fiscal year.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 797,125	\$ 907,500	\$ 972,500

DIRECTORS FEES 4192

This account includes fees paid to directors for regular and special Board meetings and committee meetings and conference attendance

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 55,038	\$ 51,000	\$ 56,000

**EAST PALO ALTO SANITARY DISTRICT
 APPROVED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2015-2016**

EMPLOYEE BENEFITS 4631

This account includes:

*Employee Retirement Systems
 Health, Dental, Life, and Accident Insurance
 Unemployment Insurance
 State Disability Insurance
 Worker's Compensation Premiums
 Long Term Disability
 Health Club Membership*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 515,989	\$ 524,000	\$ 565,000

OTHER OPERATING SUPPLIES 5188

This account includes all operating expenses not includible in other expense categories

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 2,008	\$ 2,000	\$ 600

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

OFFICE EXPENSE 5193

This account is used to record the purchase of various items used in day-to-day operations. The following are typical items reflected in this account:

*Accounting & Reporting Forms
Books & Manuals
Envelopes, Postage
P.O. Box Rental
Stationary & Office Supplies
Small Stapling, Dating, & Numbering Machines*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 21,369	\$ 25,000	\$ 22,500

ELECTION EXPENSE 5314

This account includes reimbursement to San Mateo County for the costs of election notices, printing of ballots and contractual election services rent of polling places and ballot boxes, pay of election officials and other election expenses.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 14,781	\$ -	\$ 16,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

MEMBERSHIP 5332

This account includes the cost of memberships in societies, associations of officials, trade associations, and other organizations.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 13,544	\$ 25,000	\$ 30,000

PUBLICATION AND LEGAL NOTICE 5341

This account includes the cost of the publication of legally required notices and reports. This includes:

*Advertisements
Bids for Purchases
Bond Sales Notices
Budgets
Delinquent Tax List
Employment Opportunities
Financial Reports
Newsletters
Ordinances
Proceedings of Governmental Body
Public Hearing Notices
Legal Notices
Board Meetings Broadcasting*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 13,326	\$ 70,000	\$ 30,000

**EAST PALO ALTO SANITARY DISTRICT
 APPROVED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2015-2016**

GASOLINE, OIL, AND FUEL 5416

This account includes the cost of fuel and oil used in the operations of motor vehicles and equipment. This would include the cost of gasoline used in the production of power to operate pumps and other equipment.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 9,902	\$ 14,500	\$ 12,000

REPAIRS AND MAINTENANCE 5459

These expenditures represent the cost of repairing and maintaining the District's equipment & pipelines, including vehicles, mobile equipment, and office equipment.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 43,607	\$ 50,000	\$ 60,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

RENTS AND LEASES 5521

This account includes rents and leases paid for the use of the security systems, postage meter, improvements and equipment. This includes amounts paid under operating lease agreements.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 7,171	\$ 9,000	\$ 8,000

UTILITIES 5638

This account includes the cost of:

*Electricity
Heating & Cooling Supplies for Buildings
Natural Gas
Telephone
Water
Solid Waste Disposal*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 44,752	\$ 48,000	\$ 40,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

TRAVEL AND MEETING 5721

This account includes the cost of:

- Board of Directors Travel*
- Gasoline Used in Travel*
- Leased or Rented Vehicles*
- Reimbursement for Private Vehicle Use*
- Reimbursement for Meals, Lodging, and Conference Expenses*
- Bridge Tolls, Study Materials, Train or Bus Fare, Airline Tickets, and*
- Any Other Travel Expense*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 29,781	\$ 30,000	\$ 21,000

TRAINING AND EDUCATION 5731

This account includes the cost of continuing professional education, as well as employee training, development, seminars, conferences, and staff reorganization for cross training. These expenditures are intended to improve the capability, productivity, and efficiency of the District's staff.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 19,714	\$ 25,000	\$ 18,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

CONTRACT SEWAGE 5817

This account represents reimbursement for sewage treatment charges to the Regional Water Quality Control (RWQCP) including the administrative general components of the sewage treatment contract.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 1,013,752	\$ 1,375,000	\$ 1,513,000

CONTRACTUAL SERVICES 5858

This account includes the cost of outside services of a professional nature and not chargeable to another category.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 167,955	\$ 163,000	\$ 170,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

ENGINEERING AND MANAGEMENT SERVICES 5861

This account includes professional engineering services provided by outside engineering consultants.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 117,474	\$ 75,000	\$ 85,000

PROFESSIONAL AND ACCOUNTING SERVICES 5872

This account includes professional accounting and audit services. The District currently contracts with two local CPA firms for professional accounting and auditing services.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 78,000	\$ 95,000	\$ 90,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

PROFESSIONAL SERVICES 5876

This account includes the cost of professional services not reflected in other areas. This includes:

- Actuarial Studies*
- Appraisals*
- Board Commissioned Studies*
- Fiscal Agent's Fees*
- Management Salary Surveys*
- Human Resources Consultant*
- Board Workshops*
- Special Projects*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 62,633	\$ 45,000	\$ 50,000

RESEARCH AND MONITORING 5958

*This account includes the cost of laboratory and field test analysis.
It also includes monitoring of industrial discharge,
the implementation of source control monitoring.*

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ -	\$ 400	\$ 1,900

**EAST PALO ALTO SANITARY DISTRICT
 APPROVED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2015-2016**

OPERATING EXPENSE 5966

This account represents all those supplies which are used for District Operations but are not Capital Items (rather, they are "expendable"). These include pipe, couplings, chemicals, safety materials, tires, etc..

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 5,710	\$ 12,000	\$ 6,000

DISTRICT SPECIAL EXPENSE 5969

This account includes all operating expenses not included elsewhere. The district charges various special projects and unanticipated expenditures, and refunds for overpayment of sewer service charges, replenish imprest account for payment of travel expenses and refreshments.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 27,046	\$ 31,000	\$ 32,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

INSURANCE 6731

This account includes the cost of insurance premiums for fire, burglary, public liability, collision, property damage, individual and blanket bonds, money and securities, boiler and forgery. Insurance premium dividends or refunds shall be credited to this account.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 42,507	\$ 55,000	\$ 50,000

LEGAL SERVICES 6732

This account includes the cost of legal services by outside law firm for defending cases in the court of law and providing advice in the legal matters. The district currently contracts with law firm to work as district legal counsel.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 47,363	\$ 56,000	\$ 36,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

GENERAL FACILITIES FINANCING CORP BOND 7211

This account includes the current portion of long-term debt and interest related to the issuance of the 1990 Facilities Project Certificate of Participation Bonds.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 280,126	\$ 281,000	\$ -

EQUIPMENT 7311

This account includes spending for capital items, such as machinery, long term use equipment, vehicle for the district's daily operation.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 34,423	\$ 77,000	\$ 150,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

REPAY TREATMENT PLANT 6322

This account is used to charge the fixed asset component of the contract with the Regional Water Quality Control Plant.

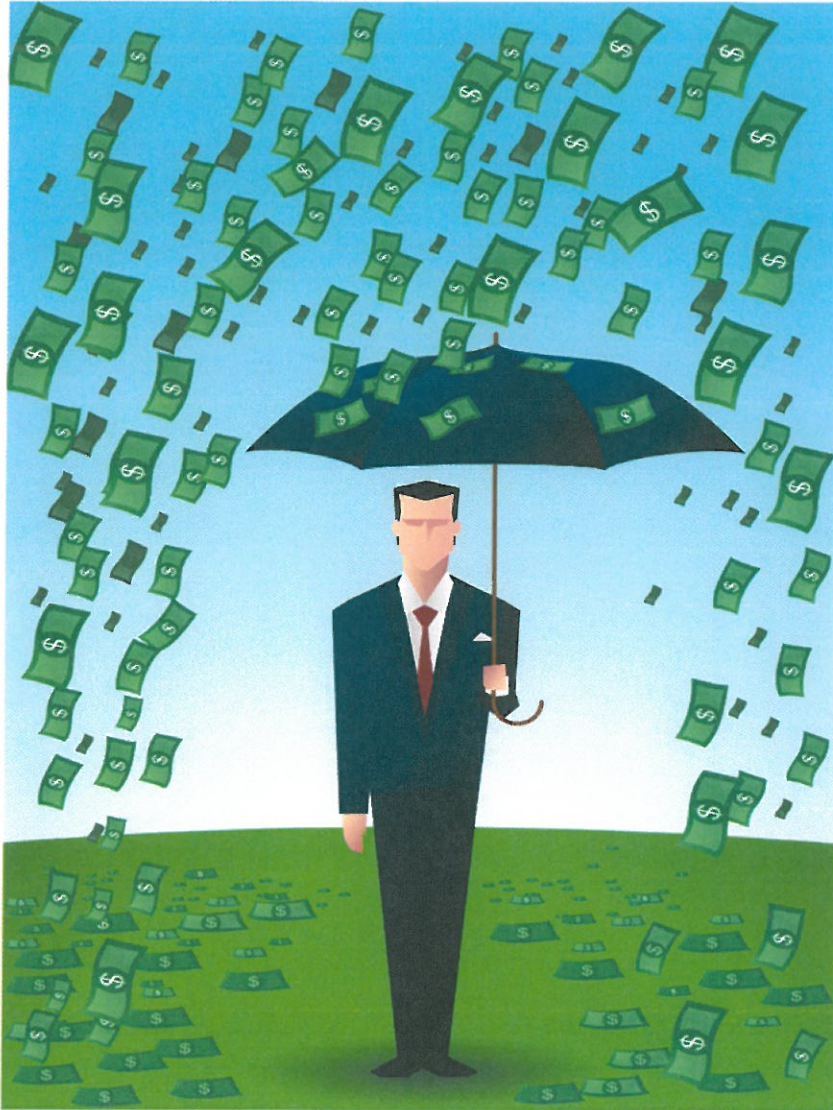
Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 75,098	\$ 84,600	\$ 80,000

CONTINGENCIES 8810

This account represents the amount estimated for unforeseen purposes.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ -	\$ -	\$ -

DISTRICT OTHER FUNDS



7541.46-Transfer to Construction and Replacement

7541.48-Transfer to Treatment Plant Reserve Fund

7541.49-Transfer to Rate Stabilization Fund

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2015-2016**

TRANSFER TO CONSTRUCTION AND REPLACEMENT 7541.46

This account includes the transfers made to funds maintained for the construction and replacement of major capital projects.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ -	\$ -	\$ -

TRANSFER TO TREATMENT PLANT RESERVE FUND 7541.48

This account includes the transfers made to funds maintained for Treatment Plant Reserve.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ 1,000,000	\$ 410,000	\$ 764,500

TRANSFER TO RATE STABILIZATION FUND 7541.49

This account includes the transfers made to funds for the purpose of maintaining the current wastewater rates.

Actual Expenses 2013-2014	Revised Budget 2014-2015	Approved Budget 2015-2016
\$ -	\$ -	\$ -