

EAST PALO ALTO SANITARY DISTRICT



**APPROVED
BUDGET
FY 2020-2021**

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET SUMMARY FOR ALL FUNDS FY 2020-2021**

Expenditure For The Fiscal Year 2020-2021

	2545 General Fund	2541 Connection Fee Fund	2546 Construction Replacement Fund	2547 Lateral Replacement Fund	2548 Treatment Plant Fund	2549 Rate Stabilization Fund	EPASD All Funds Total
Salaries and Employees Benefits	805,000	-	-	-	-	-	805,000
Operations and Maintenance	1,370,400	-	-	-	-	-	1,370,400
Treatment Plant (RWQCP)	1,980,000	-	-	-	-	-	1,980,000
Total Operating Expenditures	4,155,400	-	-	-	-	-	4,155,400
Capital and Debts	320,000	-	79,000	-	-	-	399,000
Construction	-	-	2,500,000	-	-	-	2,500,000
Total Budgeted Expenditures	4,475,400	-	2,579,000	-	-	-	7,054,400

Revenue For The Fiscal Year 2020-2021 Based on \$600 Per Unit

	2545 General Fund	2541 Connection Fee Fund	2546 Construction Replacement Fund	2547 Lateral Replacement Fund	2548 Treatment Plant Fund	2549 Rate Stabilization Fund	EPASD All Funds Total
Beginning Fund Balance	10,950,619	939,489	2,557,385	114,767	1,573,882	67,934	16,204,076
Sewer Service Charges	4,657,553	-	-	-	-	-	4,657,553
Property taxes	525,000	-	-	-	-	-	525,000
Connection Fee	-	60,000	-	-	-	-	60,000
Interest Income	245,000	21,000	63,000	2,300	33,000	1,400	365,700
Rental Income	36,360	-	-	-	-	-	36,360
ERAF Rebate / Former RDAF	510,000	-	-	-	-	-	510,000
Total Projected Revenue	5,973,913	81,000	63,000	2,300	33,000	1,400	6,154,613
Interfund Transfers	(2,500,000)	-	2,500,000	-	-	-	-
Total Available Revenues	\$ 14,424,532	\$ 1,020,489	\$ 5,120,385	\$ 117,067	\$ 1,606,882	\$ 69,334	\$ 22,358,689
Ending Fund Balance	\$ 9,949,132	\$ 1,020,489	\$ 2,541,385	\$ 117,067	\$ 1,606,882	\$ 69,334	\$ 15,304,289

OPERATIONS & MAINTENANCE



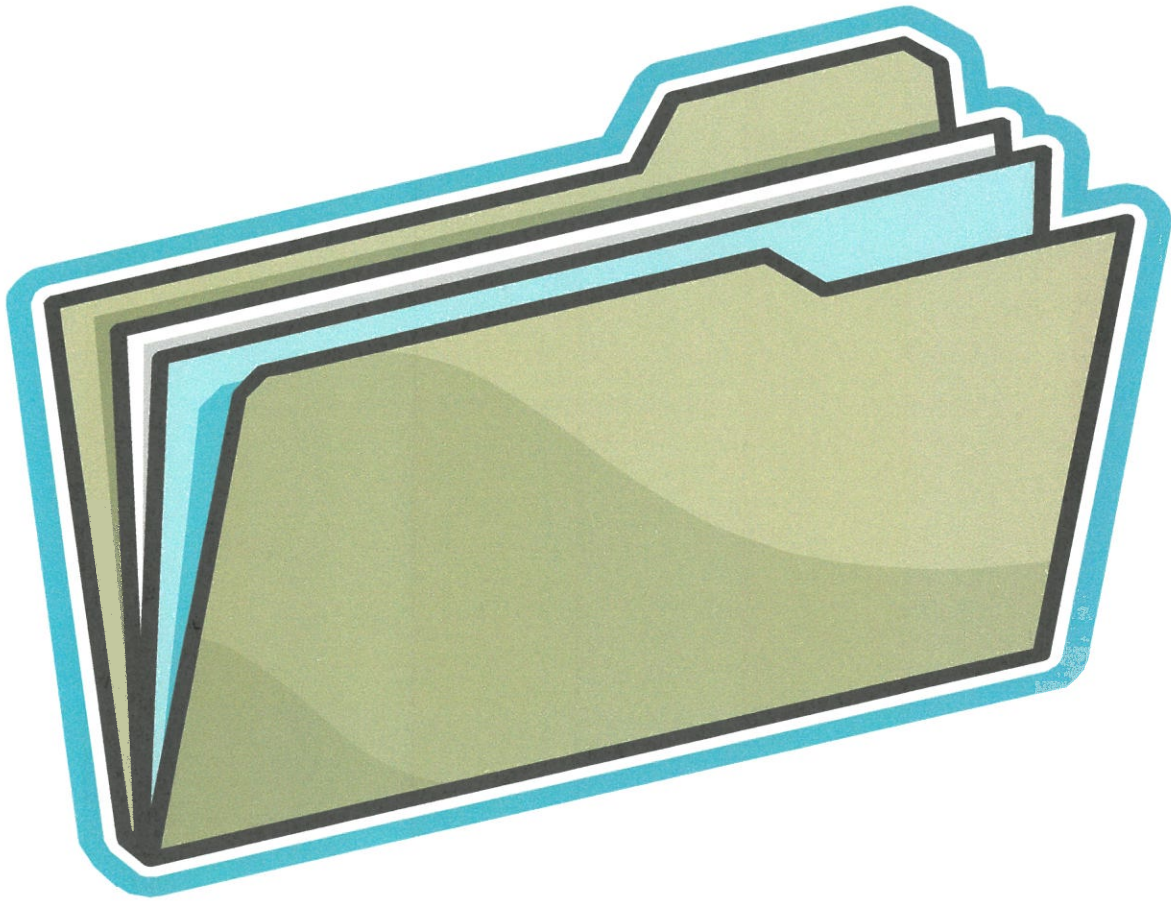
EAST PALO ALTO SANITARY DISTRICT

Approved Budget - General Fund #02545

Fiscal Year 2020-2021

EXPENDITURES		Actual	Approved	Approved
CODE	SALARIES & EMPLOYEE BENEFIT	Expenses	Budget	Budget
		2018-2019	2019-2020	2020-2021
4111	Wages	294,831	315,000	360,000
4192	Directors Fees	64,939	65,000	65,000
4631	Employees Benefits	373,687	295,000	380,000
	SUB TOTAL	733,457	675,000	805,000
OPERATION & MAINTENANCE				
5188	Other Operating Supplies	788	3,300	5,000
5193	Office Expenses	20,186	30,000	30,000
5314	Election Expenses	-	60,000	-
5332	Membership	21,542	22,000	20,000
5341	Publication & Legal Notice	4,332	8,000	8,000
5416	Gas, Fuel	4,787	6,000	8,000
5459	Repair & Maintenance	47,611	46,000	48,000
5521	Rents & Leases	3,208	4,500	6,000
5638	Utilities	62,938	56,000	65,000
5721	Travel & Meeting	29,877	42,000	35,000
5731	Training & Education	3,226	12,000	10,000
5817	Contract Sewage Services	1,879,480	2,184,000	1,980,000
5858	Contractual Services	413,863	450,000	490,000
5861	Engineering Services	140,961	150,000	150,000
5872	Prof & Spec Services	126,686	120,000	150,000
5876	Professional Services	63,907	70,000	65,000
5958	Research & Monitoring	-	400	400
5966	Operating Supplies	3,860	6,000	5,000
5969	Special Expenses	23,540	30,000	30,000
6731	Insurance	76,952	56,000	95,000
6732	Legal Services	85,122	75,000	150,000
	SUB TOTAL	3,012,866	3,431,200	3,350,400
CAPITAL & DEBTS				
7211	Planned Debt Services	-	442,800	100,000
7311	Equipment Expenses	-	50,000	30,000
6322	Repay Treatment Plant	-	188,000	190,000
	SUB TOTAL	-	680,800	320,000
OTHER CHARGES				
8810	Contingency	-	-	-
	SUB TOTAL	-	-	-
TRANSFERS TO OTHER FUNDS				
7541	Construction/Replacement	280,019	375,000	2,500,000
7541	Treatment Plant Reserve	-	-	-
7541	Rate Stabilization	-	-	-
	SUB TOTAL	280,019	375,000	2,500,000
	GRAND TOTAL	\$ 4,026,342	\$ 5,162,000	\$ 6,975,400

DESCRIPTION OF EXPENSE CATEGORIES



**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 294,831	\$ 315,000	\$ 360,000

DIRECTORS FEES 4192

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 64,939	\$ 65,000	\$ 65,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 373,687	\$ 295,000	\$ 380,000

OTHER OPERATING SUPPLIES 5188

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 788	\$ 3,300	\$ 5,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 20,186	\$ 30,000	\$ 30,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ 60,000	\$ -

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

MEMBERSHIP 5332

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 21,542	\$ 22,000	\$ 20,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 4,332	\$ 8,000	\$ 8,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 4,787	\$ 6,000	\$ 8,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 47,611	\$ 46,000	\$ 48,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 3,208	\$ 4,500	\$ 6,000

UTILITIES 5638

This account includes the cost of:

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
2016-2017	2017-2018	2018-2019
\$ 62,938	\$ 56,000	\$ 65,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 29,877	\$ 42,000	\$ 35,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 3,226	\$ 12,000	\$ 10,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 1,879,480	\$ 2,184,000	\$ 1,980,000

CONTRACTUAL SERVICES 5858

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 413,863	\$ 450,000	\$ 490,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

ENGINEERING AND MANAGEMENT SERVICES 5861

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 140,961	\$ 150,000	\$ 150,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 126,686	\$ 120,000	\$ 150,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 63,907	\$ 70,000	\$ 65,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ 400	\$ 400

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 3,860	\$ 6,000	\$ 5,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 23,540	\$ 30,000	\$ 30,000

**EAST PALO ALTO SANITARY DISTRICT
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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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 76,952	\$ 56,000	\$ 95,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 85,122	\$ 75,000	\$ 150,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

PLANNED DEBT SERVICES 7211

This account includes new debts.

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ 442,800	\$ 100,000

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ 50,000	\$ 30,000

**EAST PALO ALTO SANITARY DISTRICT
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FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ 188,000	\$ 190,000

CONTINGENCIES 8810

This account represents the amount estimated for unforeseen purposes.

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ -	\$ -

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2020-2021**

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ 280,019	\$ 375,000	\$ 2,500,000

TRANSFER TO TREATMENT PLANT RESERVE FUND 7541.48

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

Actual Expenses 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ -	\$ -

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 2018-2019	Approved Budget 2019-2020	Approved Budget 2020-2021
\$ -	\$ -	\$ -