

EAST PALO ALTO SANITARY DISTRICT



**APPROVED
BUDGET
FY 2022-2023**

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET SUMMARY FOR ALL FUNDS FY 2022-2023**

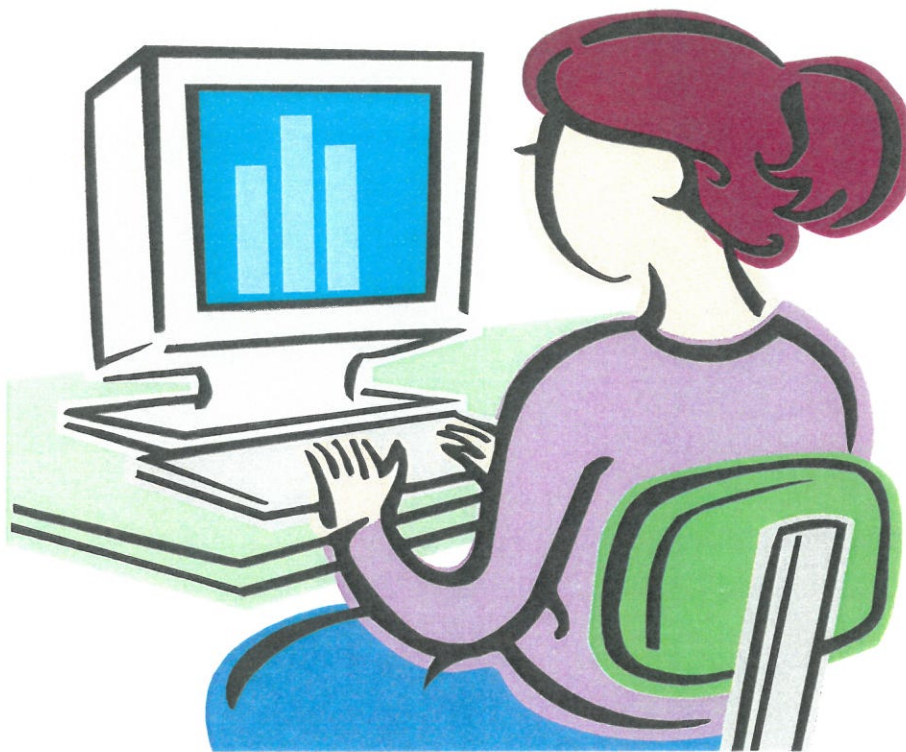
Expenditure For The Fiscal Year 2022-2023

	2545	2541	2546	2547	2548	2549	EPASD
	General Fund	Connection Fee Fund	Construction Replacement Fund	Lateral Replacement Fund	Treatment Plant Fund	Rate Stabilization Fund	All Funds
Salaries and Employees Benefits	857,500	-	-	-	-	-	857,500
Operations and Maintenance	1,425,400	-	-	-	-	-	1,425,400
Treatment Plant (RWQCP)	1,650,000	-	-	-	-	-	1,650,000
Total Operating Expenditures	3,932,900	-	-	-	-	-	3,932,900
Capital and Debts	340,000	-	79,000	-	-	-	419,000
Construction	-	-	13,000,000	-	-	-	13,000,000
Total Budgeted Expenditures	4,272,900	-	13,079,000	-	-	-	17,351,900

Revenue For The Fiscal Year 2022-2023 Based on \$600 Per Unit

	2545	2541	2546	2547	2548	2549	EPASD
	General Fund	Connection Fee Fund	Construction Replacement Fund	Lateral Replacement Fund	Treatment Plant Fund	Rate Stabilization Fund	All Funds
Beginning Fund Balance	16,138,491	1,118,289	4,614,278	119,717	1,640,382	71,034	23,702,191
Sewer Service Charges	4,722,477	-	-	-	-	-	4,722,477
Property taxes	425,400	-	-	-	-	-	425,400
Connection Fee	-	45,000	-	-	-	-	45,000
Interest Income	110,270	5,041	34,046	805	11,681	471	162,314
Rental Income	36,360	-	-	-	-	-	36,360
ERAF Rebate / Former RDAF	385,570	-	-	-	-	-	385,570
Total Projected Revenue	5,680,077	50,041	34,046	805	11,681	471	5,777,121
Interfund Transfers	(15,000,000)	-	15,000,000	-	-	-	-
Total Available Revenues	\$ 6,818,568	\$ 1,168,330	\$ 19,648,324	\$ 120,522	\$ 1,652,063	\$ 71,505	\$ 29,479,312
Ending Fund Balance	\$ 2,545,668	\$ 1,168,330	\$ 6,569,324	\$ 120,522	\$ 1,652,063	\$ 71,505	\$ 12,127,412

OPERATIONS & MAINTENANCE



EAST PALO ALTO SANITARY DISTRICT

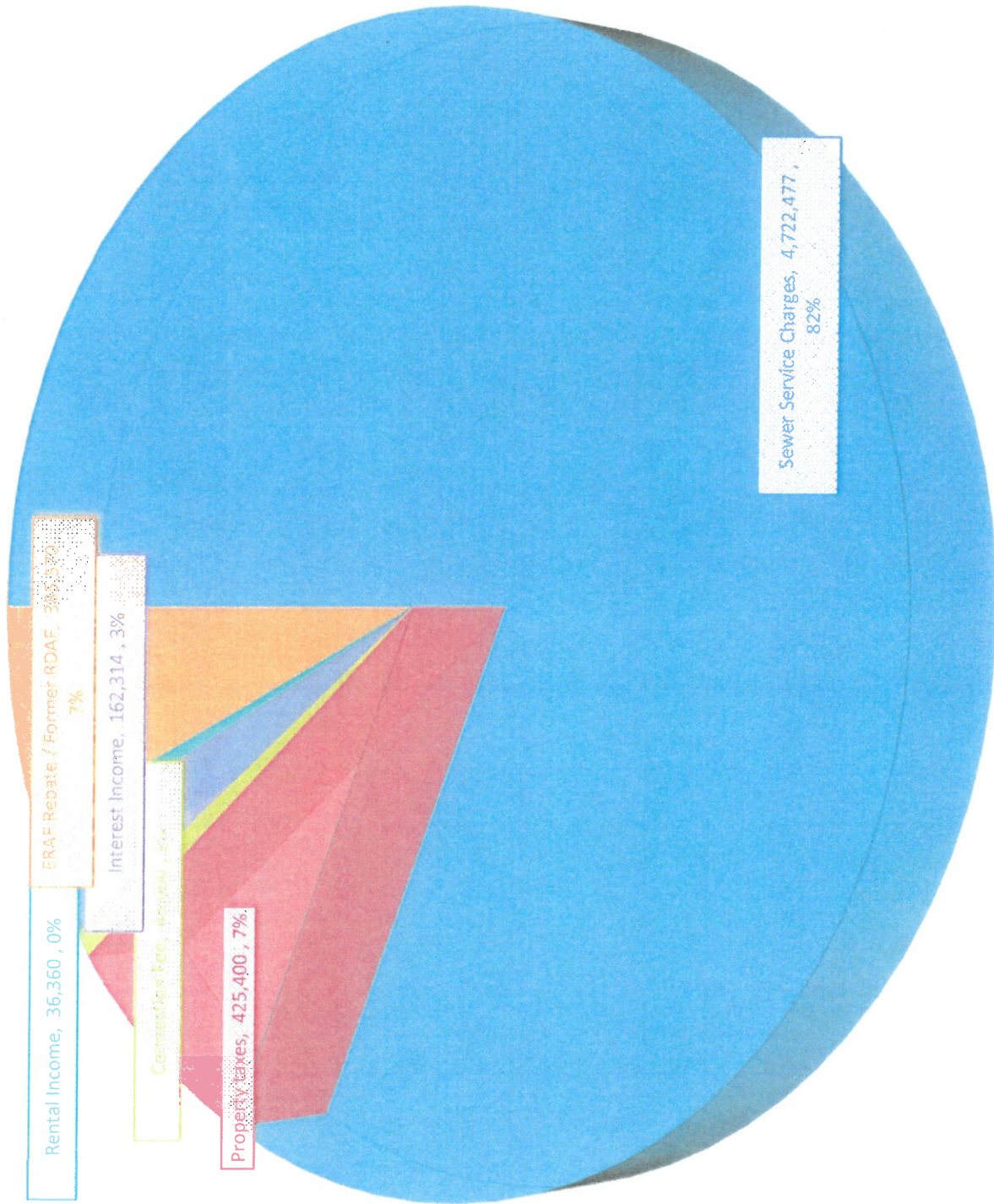
Approved Budget - General Fund #02545

Fiscal Year 2022-2023

		Actual	Approved	Approved
EXPENDITURES		Expenses	Budget	Budget
		2020-2021	2021-2022	2022-2023
CODE	SALARIES & EMPLOYEE BENEFIT			
4111	Wages	280,525	365,000	365,500
4192	Directors Fees	52,362	60,000	62,000
4631	Employees Benefits	422,909	395,000	430,000
	SUB TOTAL	755,796	820,000	857,500
OPERATION & MAINTENANCE				
5188	Other Operating Supplies	2,863	2,000	2,000
5193	Office Expenses	29,984	27,500	32,000
5314	Election Expenses	-	34,000	35,000
5332	Membership	16,445	24,500	25,000
5341	Publication & Legal Notice	811	8,000	8,800
5416	Gas, Fuel	1,025	8,000	6,500
5459	Repair & Maintenance	39,703	35,000	45,000
5521	Rents & Leases	5,901	6,500	6,700
5638	Utilities	52,210	62,000	57,000
5721	Travel & Meeting	8,305	25,000	25,000
5731	Training & Education	7,637	10,000	10,000
5817	Contract Sewage Services	1,534,961	1,950,000	1,650,000
5858	Contractual Services	449,055	495,000	497,000
5861	Engineering Services	139,867	150,000	150,000
5872	Prof & Spec Services	123,445	160,000	160,000
5876	Professional Services	23,548	50,000	50,000
5958	Research & Monitoring	-	400	400
5966	Operating Supplies	1,977	5,000	5,000
5969	Special Expenses	29,996	30,000	30,000
6731	Insurance	97,852	140,000	150,000
6732	Legal Services	74,033	150,000	130,000
	SUB TOTAL	2,639,618	3,372,900	3,075,400
CAPITAL & DEBTS				
7211	Planned Debt Services	-	100,000	150,000
7311	Equipment Expenses	-	25,000	30,000
6322	Repay Treatment Plant	158,396	190,000	160,000
	SUB TOTAL	158,396	315,000	340,000
OTHER CHARGES				
8810	Contingency	-	-	-
	SUB TOTAL	-	-	-
TRANSFERS TO OTHER FUNDS				
7541	Construction/Replacement	2,500,000	-	15,000,000
7541	Treatment Plant Reserve	-	-	-
7541	Rate Stabilization	-	-	-
	SUB TOTAL	2,500,000	-	15,000,000
GRAND TOTAL		\$ 6,053,810	\$ 4,507,900	\$ 19,272,900

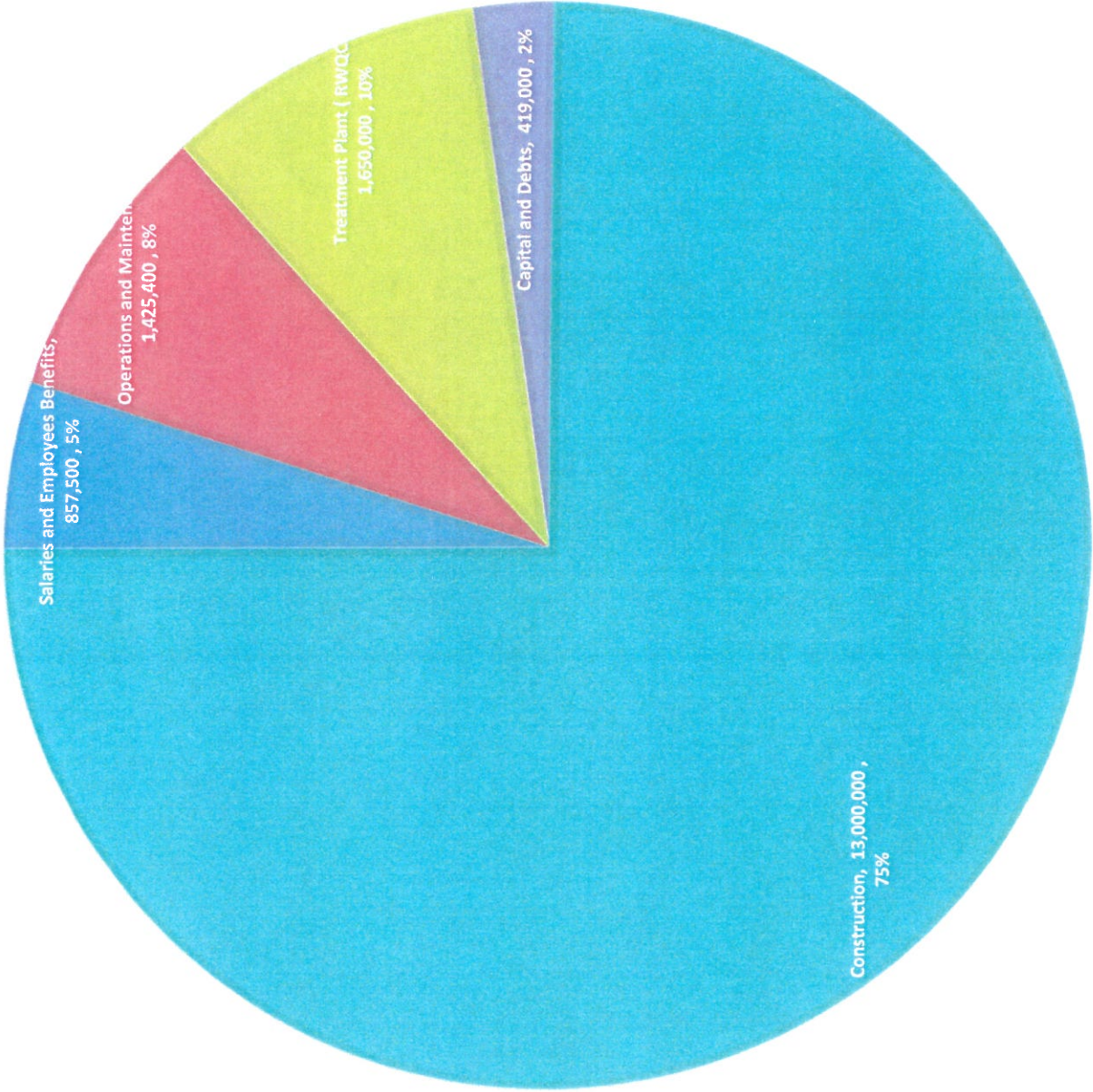
2022-2023 APPROVED REVENUES

- Sewer Service Charges
- Property taxes
- Connection fee
- Interest Income
- ERAF Rebate / Former RDAF

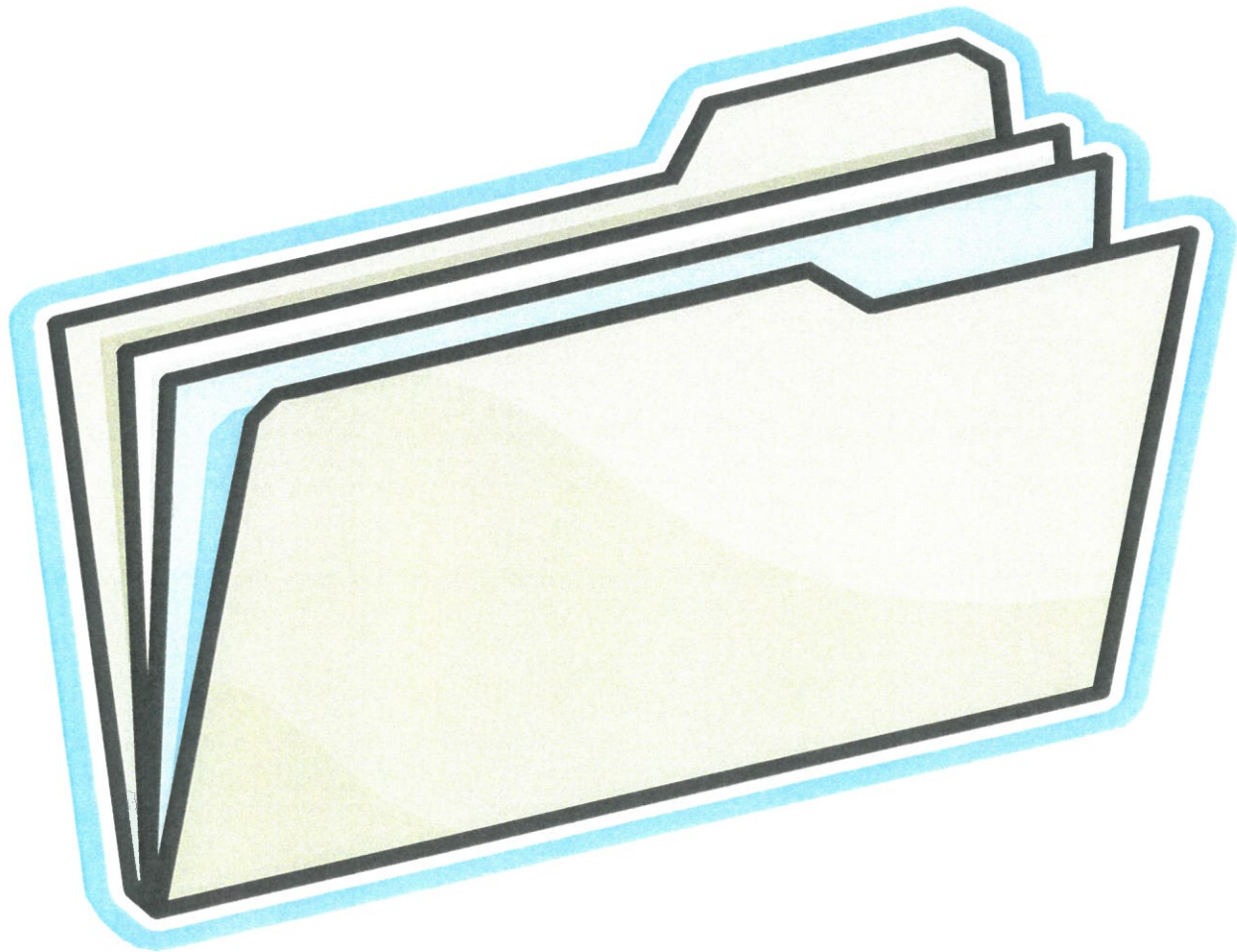


2022-2023 APPROVED EXPENSES

- Salaries and Employees Benefits
- Operations and Maintenance
- Treatment Plant (RWQCP)
- Capital and Debts
- Construction



DESCRIPTION OF EXPENSE CATEGORIES



**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 280,525	\$ 365,000	\$ 365,500

DIRECTORS FEES 4192

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 52,362	\$ 60,000	\$ 62,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 422,909	\$ 395,000	\$ 430,000

OTHER OPERATING SUPPLIES 5188

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 2,863	\$ 2,000	\$ 2,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 29,984	\$ 27,500	\$ 32,000

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ -	\$ 34,000	\$ 35,000

EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023

MEMBERSHIP 5332

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
\$ 16,445	\$ 24,500	\$ 25,000

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
\$ 811	\$ 8,000	\$ 8,800

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 1,025	\$ 8,000	\$ 6,500

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 39,703	\$ 35,000	\$ 45,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 5,901	\$ 6,500	\$ 6,700

UTILITIES 5638

This account includes the cost of:

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 52,210	\$ 62,000	\$ 57,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 8,305	\$ 25,000	\$ 25,000

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 7,637	\$ 10,000	\$ 10,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 1,534,961	\$ 1,950,000	\$ 1,650,000

CONTRACTUAL SERVICES 5858

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 449,055	\$ 495,000	\$ 497,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

ENGINEERING AND MANAGEMENT SERVICES 5861

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 139,867	\$ 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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 123,445	\$ 160,000	\$ 160,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 23,548	\$ 50,000	\$ 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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
<hr/>		
\$ -	\$ 400	\$ 400

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 1,977	\$ 5,000	\$ 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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 29,996	\$ 30,000	\$ 30,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 97,852	\$ 140,000	\$ 150,000

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 74,033	\$ 150,000	\$ 130,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

PLANNED DEBT SERVICES 7211

This account includes new debts.

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
<hr/>		
\$ -	\$ 100,000	\$ 150,000

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ -	\$ 25,000	\$ 30,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 158,396	\$ 190,000	\$ 160,000

CONTINGENCIES 8810

This account represents the amount estimated for unforeseen purposes.

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
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\$ 2,500,000	\$ -	\$ 15,000,000

**EAST PALO ALTO SANITARY DISTRICT
APPROVED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2022-2023**

TRANSFER TO TREATMENT PLANT RESERVE FUND 7541.48

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

Actual Expenses 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -

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 2020-2021	Approved Budget 2021-2022	Approved Budget 2022-2023
<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -