



MT. VIEW SANITARY DISTRICT

FY 2023-2024 ANNUAL BUDGET

Board of Directors

Brian A. Danley, President

Julia Halsne, Vice President

David P. Maggi, Director

Gregory T. Pyka, Director

Vacant, Director

Board Appointees

Lilia M. Corona, General Manager

J. Daniel Adams, District Legal Counsel

Stephanie Seregin, Board Secretary / Executive Assistant

Executive Team

Stacey Ambrose, Deputy General Manager

Chris Elliott, District Engineer

Scott Biocic, Wastewater Operations Manager /
Chief Plant Operator

Denise Gray, Chief Financial Officer /
Administrative Services Manager

Mission Statement

To protect the public health and environment, in a safe and reliable manner, at a reasonable cost.

GOVERNING BODY / BOARD OF DIRECTORS

The Mt. View Sanitary District is governed by a five-member Board of Directors, elected in the County's general election, for alternating four-year terms. The election is at large and non-partisan. Directors must reside within the District's boundaries.



Brian A. Danley, President

Term: 2020 – 2024

California Association of Sanitation Agencies (CASA)

Mr. Danley is the Vice President/Civil Engineer at Alpha CM. Professional with 35 years of public infrastructure design, construction management, and program management experience with emphasis in the water and wastewater. He has been on the Board of Directors since 2016 and serves on the District's Planning Committee (Chair) and Ordinance Committee.



Julia R. Halsne, Vice President

Term: 2023 – 2024

Secretary, Board of Directors, Stella's Stars High School, 2020 – Present

President, Dorothy M. Sakazaki Environmental Endowment Fund (DMSEEF), 2023 - Present

Ms. Halsne works part-time to support small water and wastewater agencies in developing and building their emergency preparedness and business continuity programs with Haley and Aldrich Consulting. Ms. Halsne is the retired Manager of Business Continuity for East Bay Municipal Utility District. She has been a resident of Contra Costa County for over 30 years. She has served on the Board of Directors since March of 2023 and serves on the District's Public Information Committee (Chair) and Finance Committee (Chair). She also served on the MVSD Public Advisory Committee since 2021 and has over 22 years of experience in the water and wastewater industry.



David P. Maggi, Director

Term: 2020 – 2024

MT Diablo High School Sports Hall of Fame Director, 2006 – Present

Mr. Maggi retired as Managing Partner of Concord Ironworks in 2010. He has been on the Board of Directors since 2002 and serves on the District's Ordinance Committee (Chair) and Planning Committee. During his first term for MVSD, he was appointed and served for 2 years before being elected to his first 4-year term.



Gregory T. Pyka, Director

Term: 2022-2026

Mr. Pyka is a retired Sr. Pressure Equipment Inspector for the Shell Oil Products facility in Martinez, CA. He has been on the Board of Directors since 1993 and serves on the District's Personnel Committee (Chair) and Public Information Committee.

Vacant, Director

Term: TBD

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MT. VIEW SANITARY DISTRICT

June 19, 2023

Honorable Members of the Board of Directors,

I am pleased to present to you the Annual Budget for Fiscal Year 2023-2024. This budget embodies Mt View Sanitary District’s (District) commitment to the protection of public health and the environment. The District is proud to have served our community for 100 years. The District treated over 482 million gallons in the last year supporting a freshwater wetland and providing draught resistant habitat for wildlife and native vegetation. The District also continues to make the Wetland Fieldtrip educational program available to local elementary school students and support the Household Hazardous Waste Collection Facility.

The District proudly operates in compliance with all applicable laws and regulations. This budget, which is effective July 1, 2023, through June 30, 2024, provides a comprehensive financial framework for all District activities. The District operates as an enterprise fund and complies with all applicable Government Accounting Standards Board requirements.

BUDGET ORGANIZATION & OVERVIEW

The budget document is divided into sections, as outlined in the Table of Contents.

The FY 2023-2024 Annual Budget for the Mt. View Sanitary District includes Operations and Maintenance (O&M), Facilities Rehabilitation, Capital Improvement Program (CIP), and debt service budgets. It anticipates total annual revenue of \$10.4 million and \$9.5 million in expenditures. The final budget supports 19 full-time equivalent (FTE) positions and 1 vacant position that will remain unfilled for the duration of fiscal year 2023-2024.

The District receives revenue from limited sources. The Sewer Service Charge (SSC) is the primary revenue source for both O&M and CIP expenditures. Historically, the District has been able to fund a significant amount of its CIP through SSCs. Previously, the District has relied on the SSCs to pay for the O&M budget and, in recent years, the undertaking of tax-exempt financing to fund capital needs. The District assumed a second tax-exempt financing instrument of \$6 million in fiscal year 2021-2022 to continue funding the CIP. The O&M budget will continue to rely on SSCs as the primary revenue source.

The District notified its customers of SSC rate increases through a Proposition 218 process in February 2023. The required public hearing was held on April 13, 2023, and continued to May 4,



2023. The Board of Directors opened the hearing for all public comments and protests. On May 4, 2023, the Board approved a 3-year rate schedule. The increased revenue will fund essential CIP projects. All capital projects will be vetted through a 3-part process including the review of projects by Management and Operations staff and the Board Planning Committee.

In conclusion, I would like to recognize the support, cooperation, and assistance of the Board of Directors and their various committees for their guidance and vision for the District. I would also like to acknowledge the Executive and Administrative/Finance staff, whose hard work enabled the smooth and timely completion of the budget process.

Sincerely,

Lilia M. Corona
General Manager



Board of Directors FY 2023-2024 Priorities and Strategic Goals

VISION Statement

- Maintain regulatory compliance.
- Proactively manage infrastructure while continuing our commitment to protect the public health and environment.
- Provide high values by managing long-term costs to protect future affordability.
- Enhance our customer service, public education, information, and outreach.
- Enhance the use of solid waste.
- Assure an adaptable organization by sustaining a well performing, highly qualified, team-based, versatile, motivated, innovative, and responsive workforce.

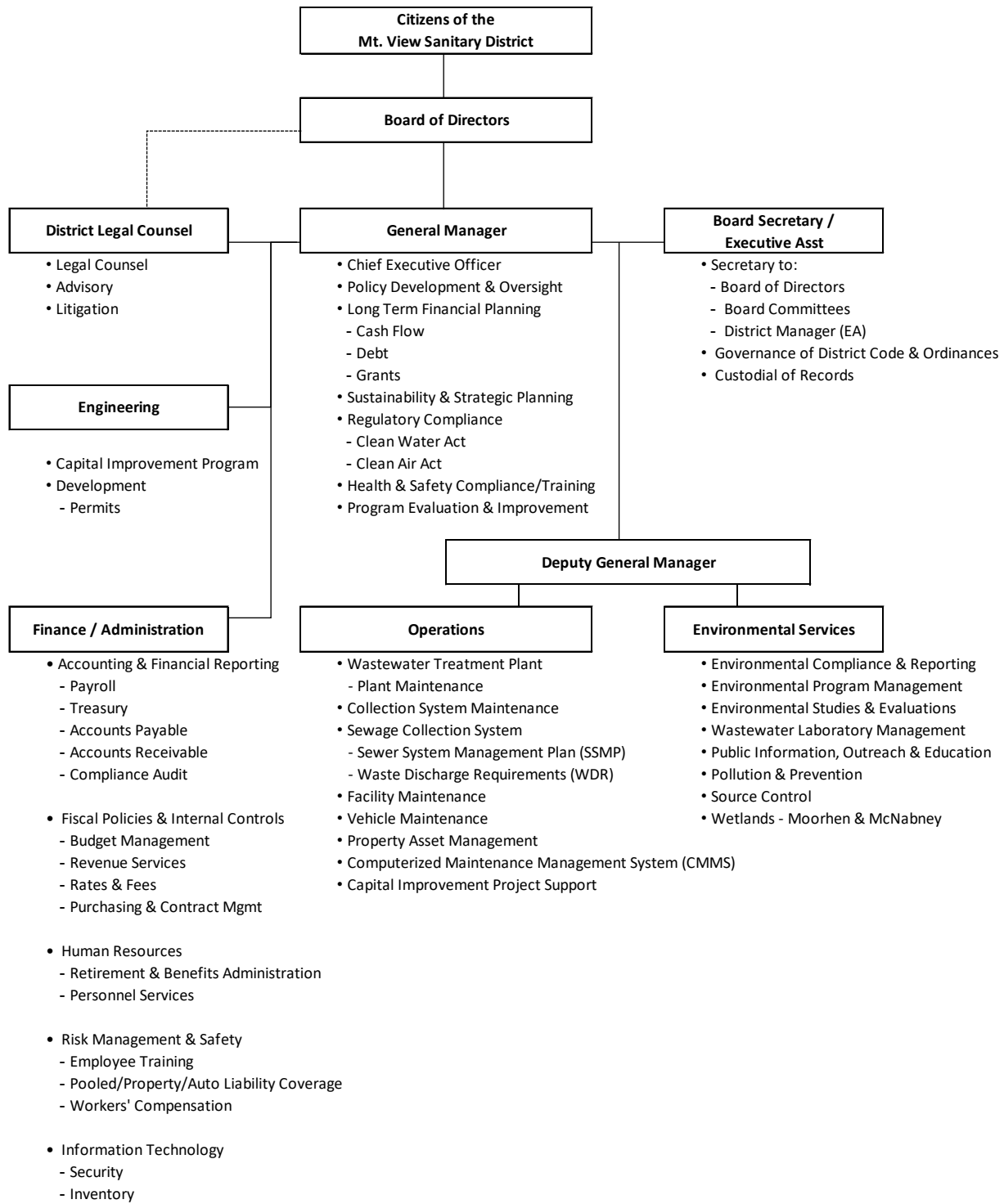
CORE VALUES

- Quality customer service and high value to our rate payers
- Infrastructure health
- Financially responsible stewardship
- Protection and enhancement of the environment
- Meeting or exceeding all regulatory requirements
- Efficient and progressive techniques, equipment, and methodologies
- Public involvement and environmental education
- Employee welfare

FY 2023-2024 STRATEGIC GOALS

- Product Quality
 - Plant Effluent Discharge
 - Collection System environmental regulatory compliance
 - Develop a formal Asset Management Plan and Resiliency Plans as required by the reissued NPDES permit
- Financial Viability
 - Develop a Long-Term Financial Plan that fully funds Operations & Maintenance (O&M) and the Capital Improvement Plan (CIP)
 - Investigate available grant funding opportunities and provide resources for application and management grants for the District's Capital Improvement Plan
- Employee and Leadership Development
 - Continue to develop a Continuous Improvement Culture
 - Implement standard Operating Procedures (SOPs) for all appropriate employee activities

Mt. View Sanitary District Department Organization Chart

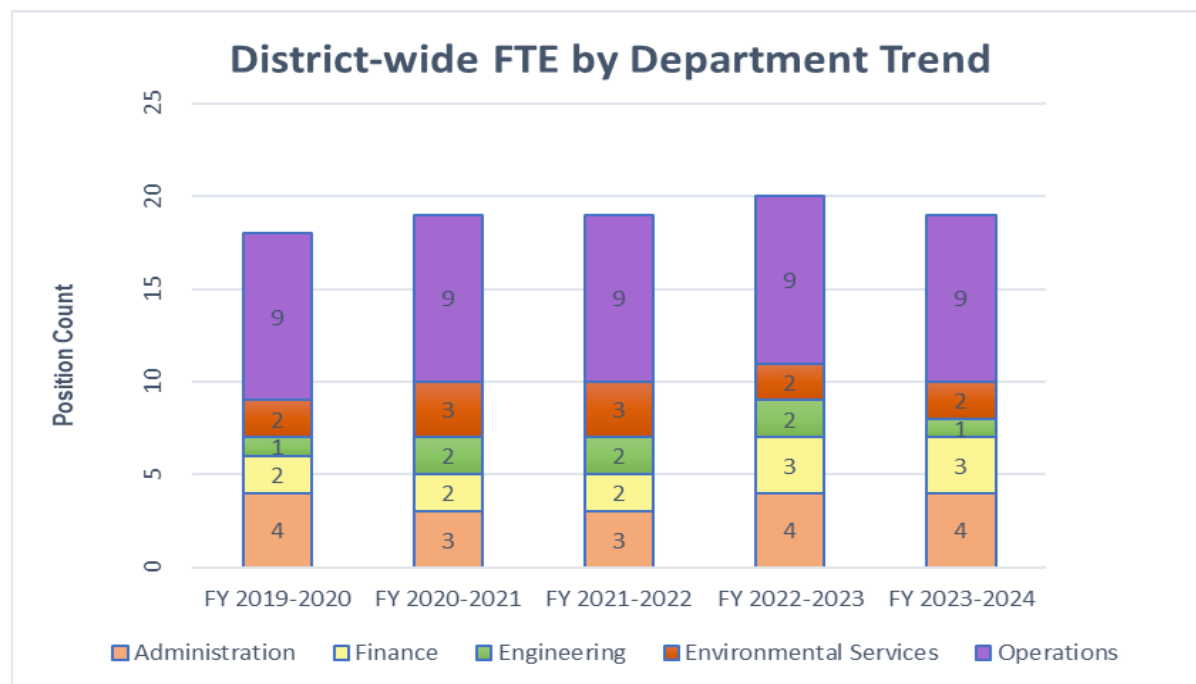


Authorized Personnel by Department
FY 2023-2024 Annual Budget

| | <u>FY 2019-2020</u> | <u>FY 2020-2021</u> | <u>FY 2021-2022</u> | <u>FY 2022-2023</u> | <u>FY 2023-2024</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Administration | | | | | |
| Accounting Technician | - | - | - | - | - |
| Administrative Assistant (HR) | 1 | 1 | 1 | 1 | 1 |
| Deputy General Manager | - | - | - | 1 | 1 |
| Board Secretary/Executive Assistant | 1 | 1 | 1 | 1 | 1 |
| District Biologist | 1 | - | - | - | - |
| General Manager | 1 | 1 | 1 | 1 | 1 |
| Administration | 4 | 3 | 3 | 4 | 4 |
| Finance | | | | | |
| Administrative Assistant (Procurement) | - | - | - | 1 | 1 |
| Accounting & Financial Analyst | 1 | 1 | 1 | 1 | 1 |
| CFO/Administrative Services Manager | 1 | 1 | 1 | 1 | 1 |
| Finance | 2 | 2 | 2 | 3 | 3 |
| Engineering | | | | | |
| Associate/Senior Engineer (Frozen) | - | 1 | 1 | 1 | 0 |
| District Engineer | 1 | 1 | 1 | 1 | 1 |
| Engineering | 1 | 2 | 2 | 2 | 1 |
| Environmental Services / Outreach / Lab / Marsh | | | | | |
| Environmental Services Manager | 1 | 1 | 1 | 0 | 0 |
| Laboratory Analyst | 1 | 1 | 1 | 1 | 1 |
| Public Outreach Coordinator | - | 1 | 1 | 1 | 1 |
| Environmental Services | 2 | 3 | 3 | 2 | 2 |
| Operations | | | | | |
| Collections Maintenance Lead | 1 | 1 | 1 | 1 | 1 |
| Lead Wastewater Operator | 1 | 1 | 1 | - | - |
| Plant Supervisor | - | - | - | 1 | 1 |
| Maintenance Planner/Scheduler | - | - | - | - | - |
| Utility Laborer | 1 | 1 | 1 | 1 | 1 |
| Wastewater Operations Manager/CPO | 1 | 1 | 1 | 1 | 1 |
| Wastewater Operator I/II | 5 | 5 | 5 | 5 | 5 |
| Operations | 9 | 9 | 9 | 9 | 9 |
| Total All Departments | 18 | 19 | 19 | 20 | 19 |

Personnel Summary FY 2023-2024

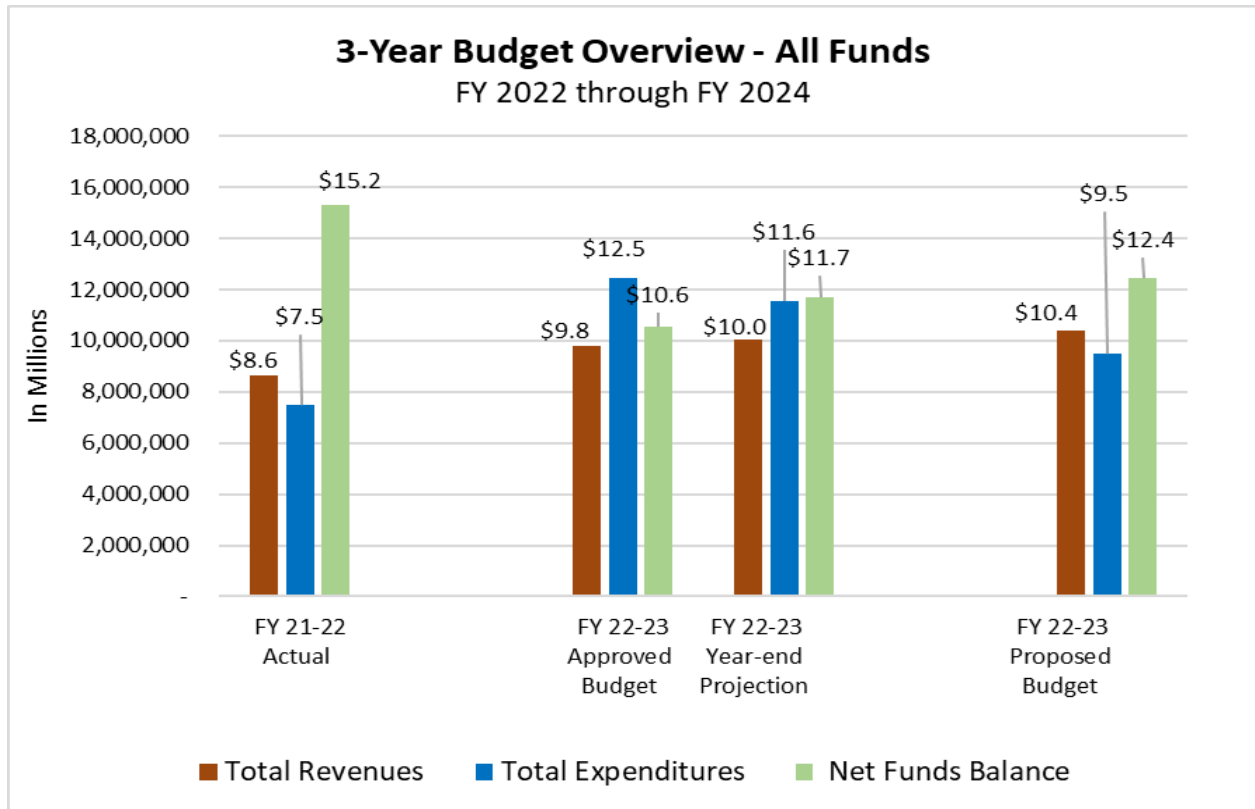
District staff consists of 19 full-time equivalents (FTE).



The General Manager (GM) began to address ‘in-house’ continuity a few years ago. In FY 19-20, the Assistant District Manager was promoted to District Manager (now GM). At that time the Assistant District Manager position was not filled but was replaced by the Environmental Services Manager position. The following year (FY 20-21), the GM eliminated the District Biologist position and established a Public Outreach Coordinator position in response to performance gaps in the District’s public outreach. In FY 22-23, the GM recommended the reinstatement of the Deputy General Manager position (formerly Assistant District Manager) with the advent of the GM’s retirement within the next five (5) years and to support the District in the transition and ideally be a candidate for the next GM. The Environmental Services Manager (ESM) was promoted to Deputy General Manager with an increase in responsibilities while the ESM position was eliminated. The executive team continues to prioritize efficiency. In April 2023, the District’s Associate Engineer resigned. Due to the current political and economic challenges being faced by the District, the GM will not fill this position in fiscal year 2023-24. The Board of Directors has authorized 19 FTE for FY 23-24. This is a 5% decrease from the previous year and a flattening from prior years as shown above from FY 19-20 to FY 23-24.

3-Year Budget Overview - All Funds Fund 3409, 3410, 3412

The chart below demonstrates a 3-year trend of Revenues received, total Expenditures, and the Annual Net Reserve Fund Position.



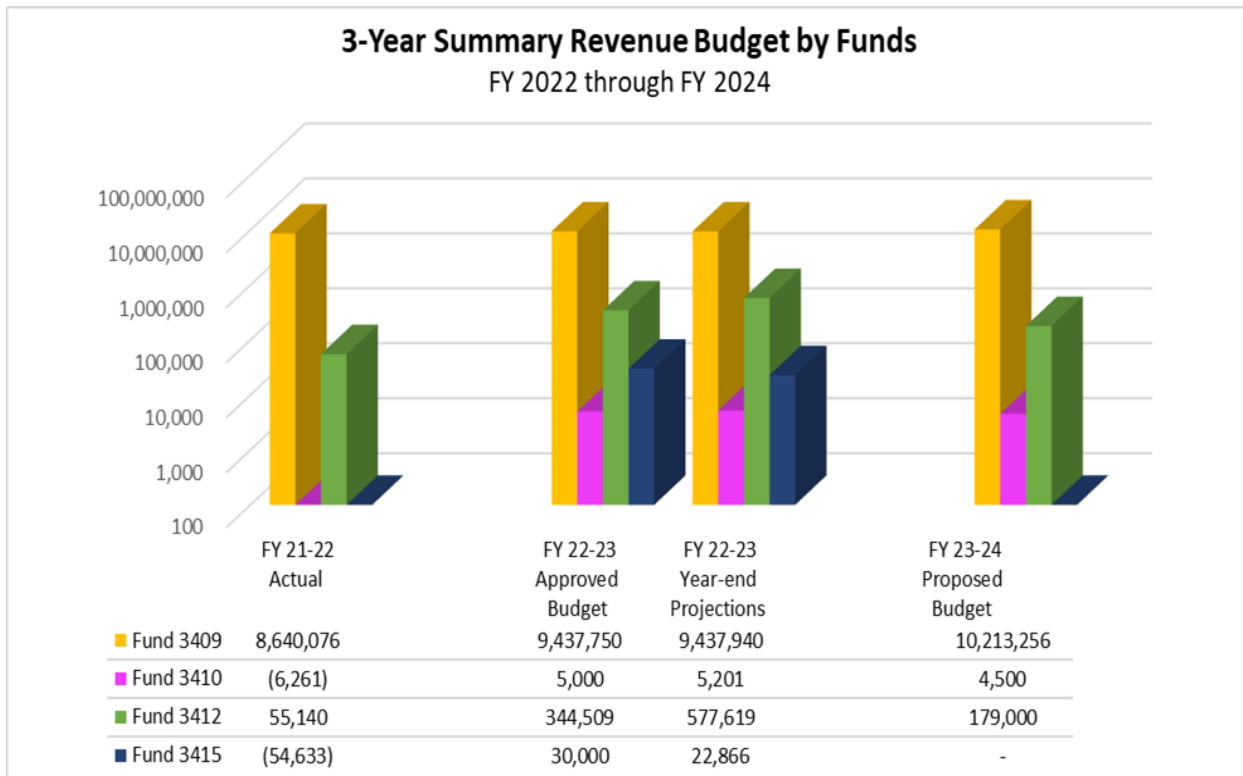
Mt. View Sanitary District’s 3-year trend reflects actuals from fiscal year 2021-2022 in comparison to the current fiscal year 2022-2023 approved budget and projected year-end expenditures, and the proposed budget for fiscal year 2023-2024. The FY24 proposed expenditure budget totals \$9.5 million for all funds, inclusive of all departments’ activities, and the capital improvement plan; this is a decrease of \$2.9 million or 24% from the FY23 adopted budget. The decrease is primarily attributable to the postponement of multiple planned capital projects with a primary focus on completion of the new Ultraviolet (UV) Disinfection Replacement project, and the collection system condition assessment which the District Engineer has deemed most important. The FY24 projected revenue budget totals \$10.4 million for all funds, this consists predominantly of a 9.1% increase in Sewer Service Charges of which \$1.3 million has been targeted for capital projects and \$5.4 million will be held in Reserves.

To assure an increase in total appropriations does not occur, close monitoring of the planned expenditures is essential for the Financial sustainability of the District’s Reserve Funds.

3-Year Summary Revenue Budget by Fund Fund 3409, 3410, 3412 & 3415

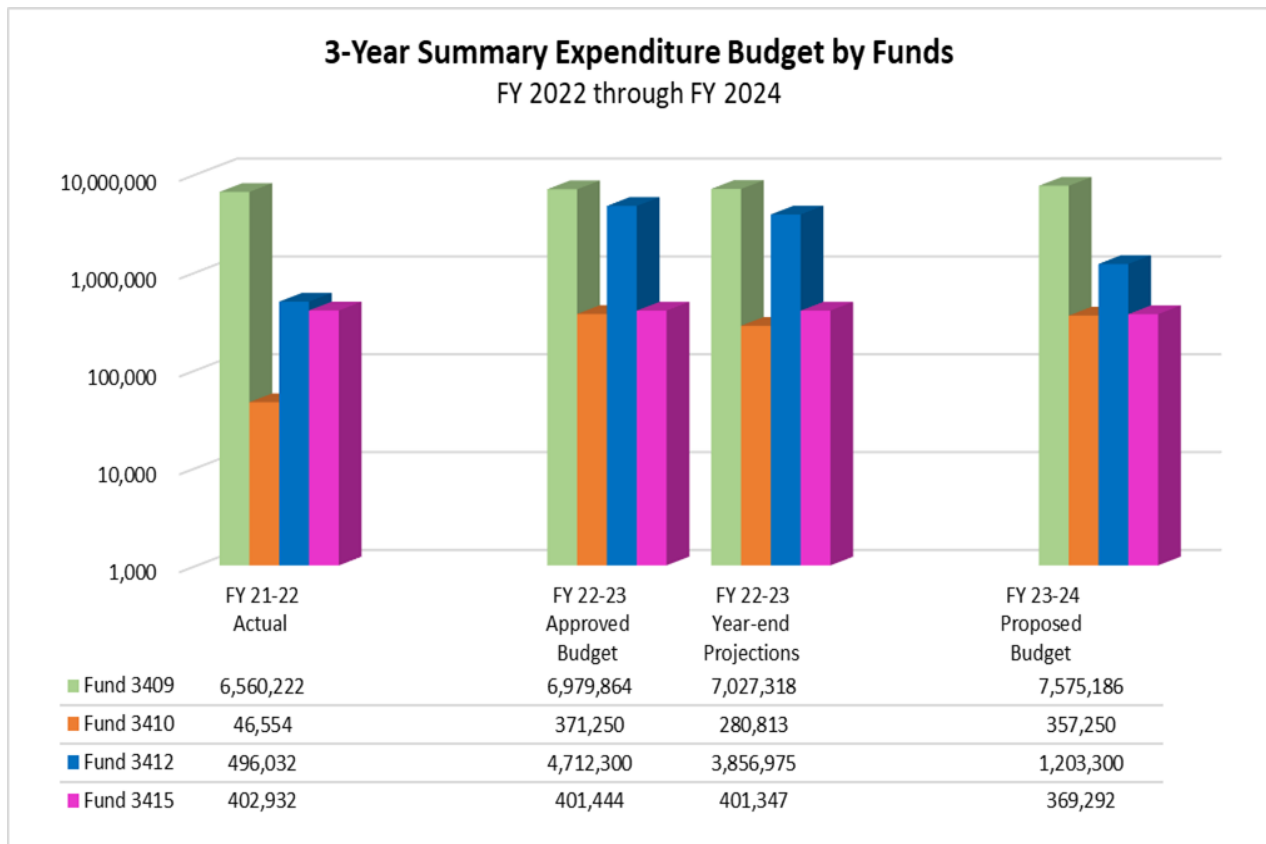
The following two charts below represent a summation of Revenues received versus Expenditures by Fund over a 3-year period.

Revenue Chart



The first cluster of columns represents actual revenues in fiscal year 2021-2022, where the total revenues collected inclusive of all funds were slightly more than \$8.6 million. The next cluster of columns (grouped in two) embody the current fiscal year 2022-2023 and compares the approved revenue budget of \$9.8 million with compared to the year-end projections of \$10 million. The revenues were consistent as planned and level in the current year. The primary drivers were the Sewer Service Charges of \$9.4 million reflected in Fund 3409. The proposed fiscal year 2023-2024 revenues are shown in the final cluster at approximately \$10.3 million inclusive of all funds. The revenues estimated in FY24 account for the first year of the rate increase of 9.1% increase in Sewer Service Charges shown in Fund 3409.

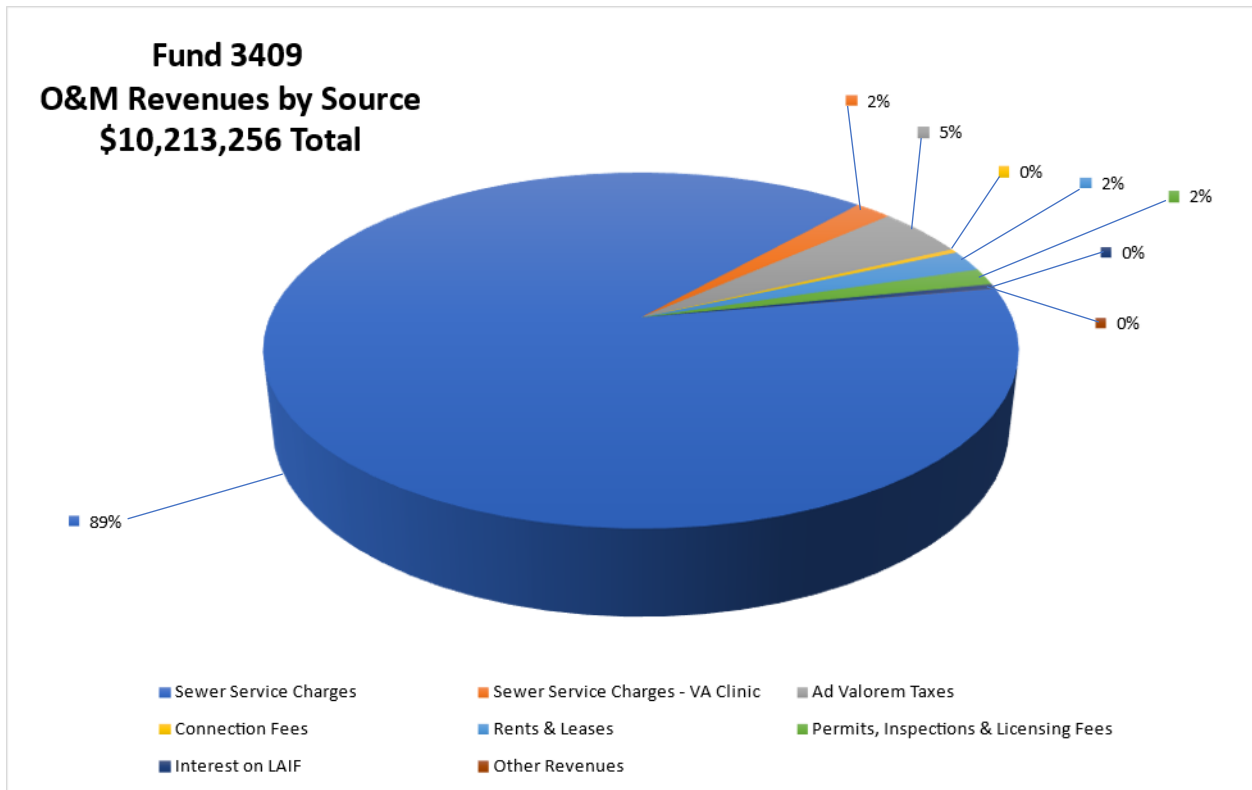
Expenditure Chart



The first cluster represents actual expenditures from fiscal year 2021-2022 totaling \$7.5 million. The next cluster of columns represents the current fiscal year 2022-2023 and compares the approved budget appropriations of \$12.4 million as opposed to the year-end projections of \$11.5 million. The actual O&M expenditures in this current fiscal year were slightly more than anticipated, however, across all funds the expenditures are less which is largely attributed to the postponement of capital projects. The proposed fiscal year 2023-2024 anticipated expenditures are shown in the final cluster at approximately \$9.5 million inclusive of all funds. Close monitoring of expenses in all funds is key in this upcoming fiscal year to ensure the sustainability of the Reserve Fund and to achieve the ending Net Position of approximately \$12.4 million for future capital outlay projects.

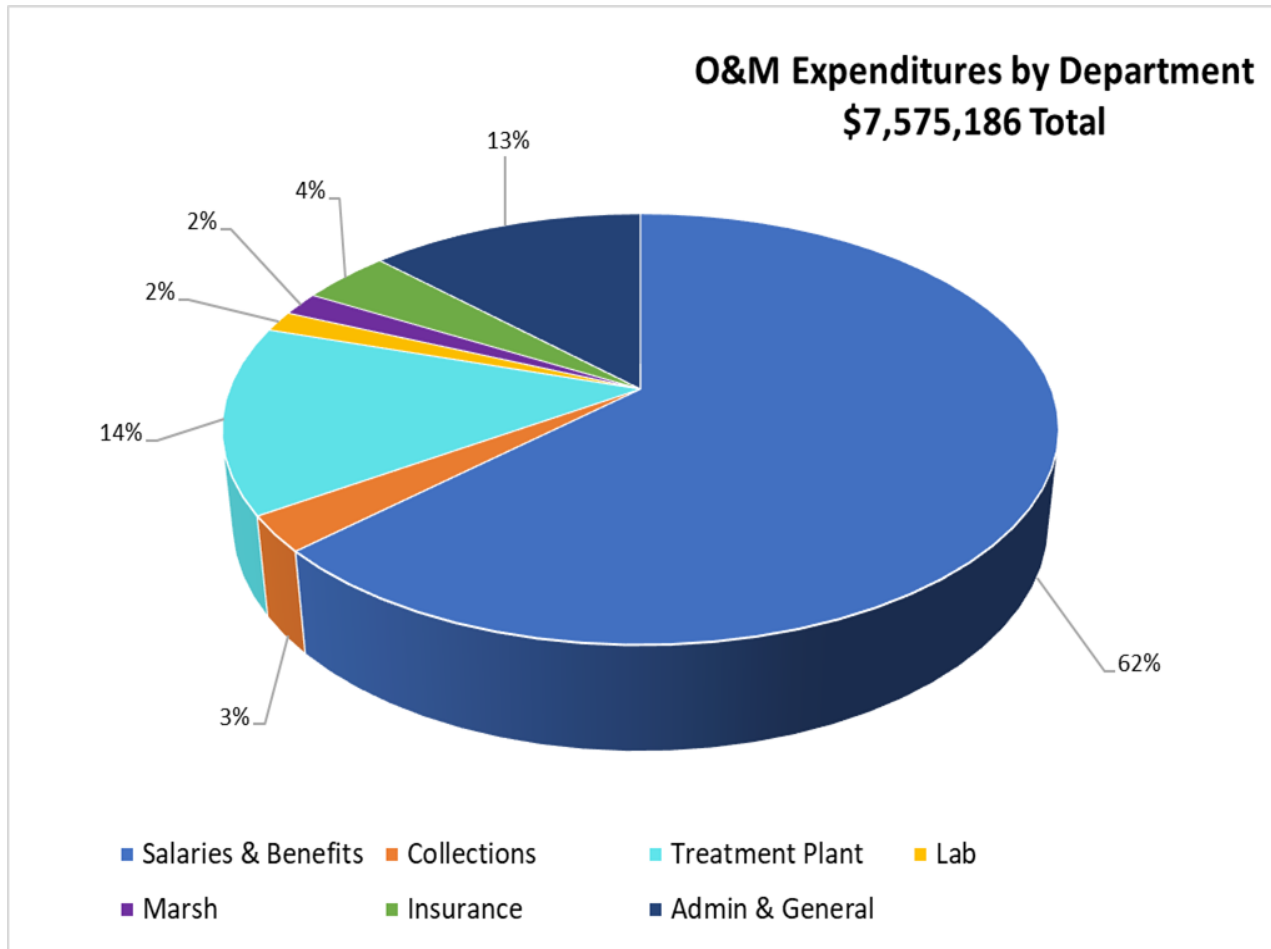
Fund 3409 – Operations & Maintenance (&M) Percent of Budget by Department

The chart below illustrates the percent allocation for each source of revenue received by the District. Total Revenues for FY 2023-2024 are \$10.2 million.



The Sewer Service Charges are the District’s primary revenue source at 89% or \$9.1 million. The District is guaranteed this revenue in equal installments in December and April of each fiscal year due to participation in the Contra Costa County Teeter Plan. The Teeter Plan provides California counties with an optional alternative method for allocating delinquent property and supplemental tax revenues. Using the modified accrual method of accounting under the Teeter Plan, Contra Costa County allocates tax revenues to the District based on the total amount of sewer service charges billed in August each year, but not yet collected. In exchange, Contra Costa County covers the penalties and interest on the delinquent taxes when collected. The Ad Valorem taxes are the next biggest revenue stream but only account for 5% or \$458k; all other revenue streams are minimal including development-related fees (connection, permits, inspections, etc.) which are used for capital improvements projects.

The expenditure chart below shows the percentage of the budget allocated for FY 2023-2024 by Department.

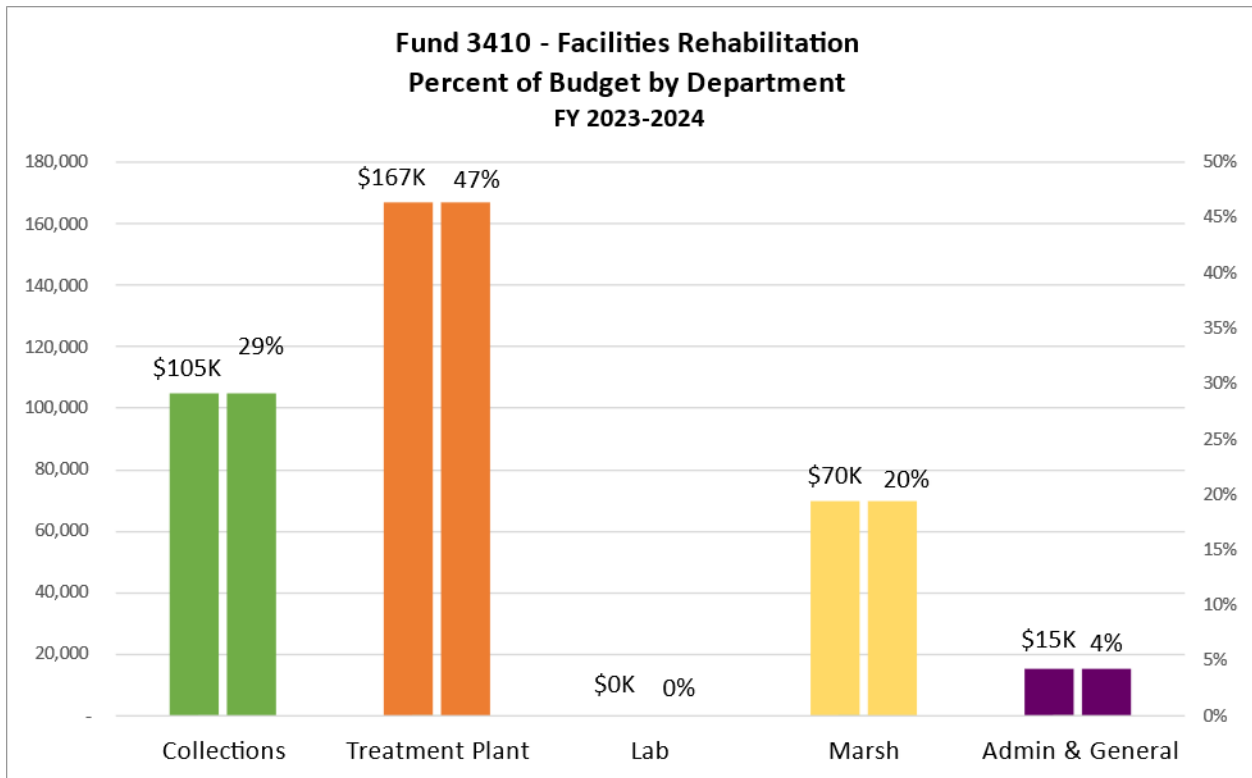


The FY24 Budget appropriates nearly \$7 million in expenditures. Salaries and benefits equate to 62% or \$4.7 million of the total budget expenses. A compensation study is anticipated this fiscal year to ensure salaries are competitive and parallel with other agencies to retain valued employees. Cumulatively, the District approved a cost of living adjustment (COLA) for all employees at 4.598%. Altogether the salaries increased by 4% from FY23. Within the insurance apportionment, the District’s Liability/Property Insurance premium payments are estimated at \$304k which is a 21% increase from fiscal year 2022-2023; in benefits, the PERS Health payment for active employees has an increase of 13% or approximately \$52k, and the CalPERS Unfunded Liability Payment realized a slight decrease of 5% or \$15k.

Fund 3410 – Facilities Rehabilitation Percent of Budget by Department

Revenues received in the Facilities Rehabilitation Fund are marginal and primarily come from interest. The other component considered a revenue source is the interfund transfer of Ad Valorem Taxes (transferred from Fund 3409). The anticipated amount of Ad Valorem for FY24 is \$437,132.

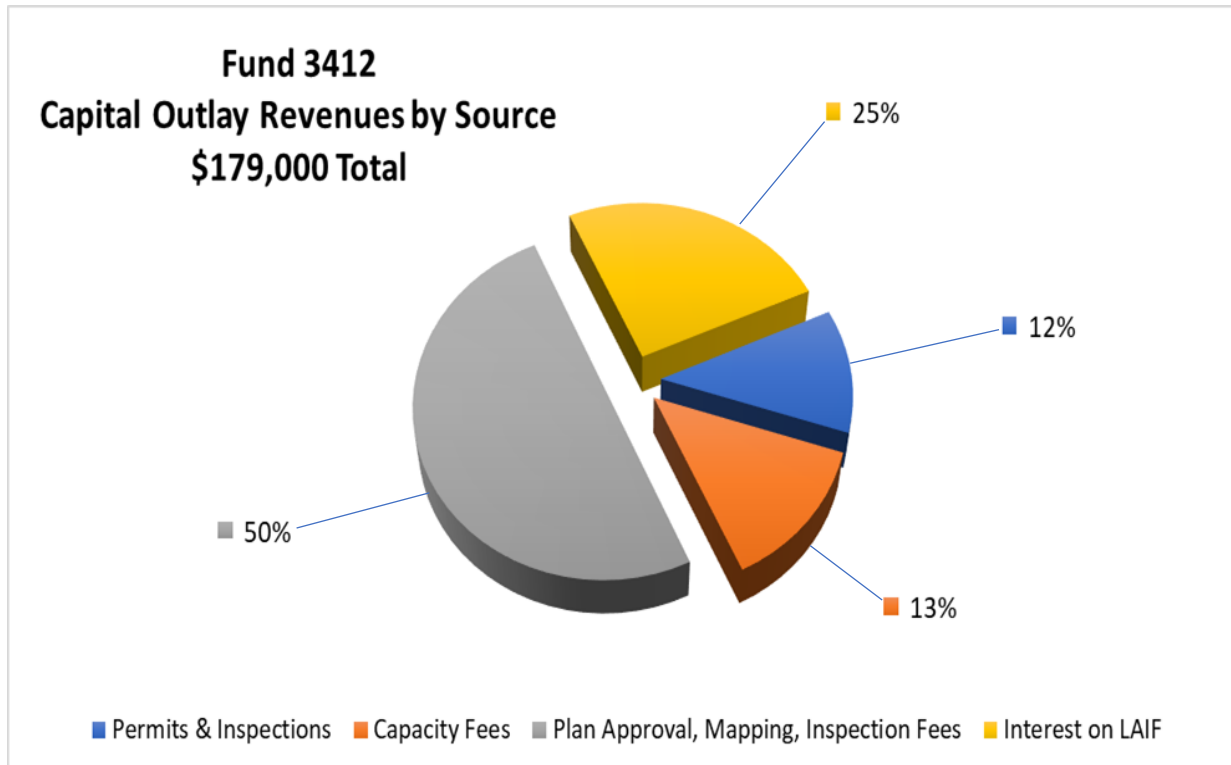
The Expenditures appropriated for FY 2023-2024 total \$357,250.



The expenditure chart above indicates the percentage and aggregate allocation of the budget for each Department. The District’s infrastructure, which may be rehabilitated and repaired to extend the service life but do not require engineering professional services, are budgeted expenses in the Facilities Rehab Fund. They are categorized based on a threshold (\$5,000) and then capitalized at year-end to expense the costs of attaining the asset over the life of the asset, rather than the period that the expense was incurred. The asset is added to the District Financial Statement (balance sheet) and depreciated over its useful life.

Fund 3412 – Capital Outlay Percent of Budget by Department

Revenues received in the Capital Outlay Fund are designated to support infrastructure needs for the District and to fund existing and future capacity needs within the District’s collection, treatment, and disposal systems (Marsh).

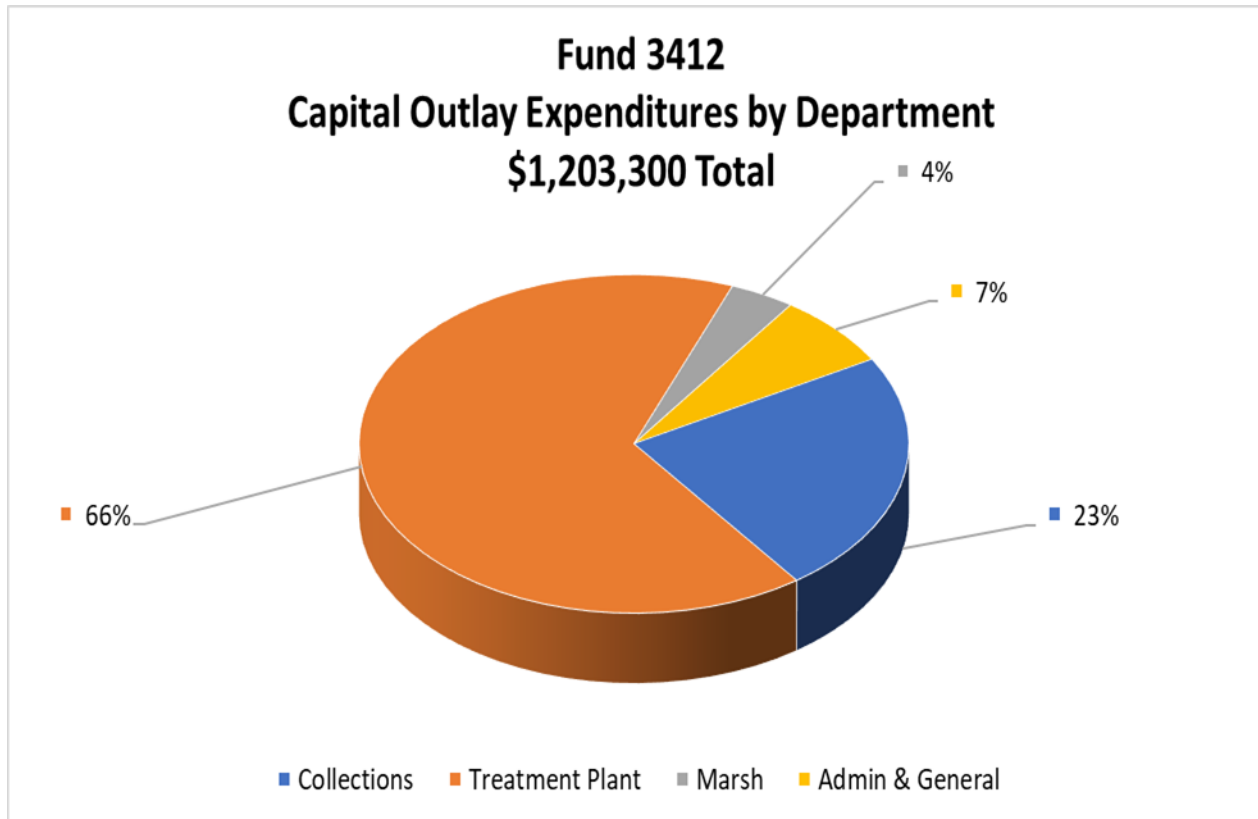


The Plan approval, mapping, and inspection fees contribute towards 50% or \$90k in revenues while the planned Capacity Fee revenue amounts to 13% or \$24K. The Permits and Inspections related fees are estimated to bring in an additional 12% or \$21k, while the remainder of revenues is based on interest accrued in the amount of \$45K or 25% from the 3412 Fund balance.

Only the most critical capital projects determined by the District Engineer will be funded and included in this fiscal year’s budget which consists of capital outlay projects in the Collection system, Treatment Plant, and the Marsh.

The capital improvement program expenditures appropriated for FY 2023-2024 total \$1,203,300.

The chart below represents the planning expenditures by department.



The District will expend 66% or \$793K in the Treatment Plant for the completion of the UV Disinfection Replacement System and Plant improvements. Construction of the UV System began in fiscal year 2021-2022 and will continue through fiscal year 2024.

The Collections system is also targeted for planned improvements which equate to 23% or \$280K of the allocated budget. The projects identified as critical and that are included in the cumulative outlay total are the continued Collection System Cleaning & CCTV / Condition Assessment Program which encompasses hydro-cleaning, televising, and condition assessment of every pipeline in the District's collection system, which facilitates implementation of a computerized risk model to identify the pipelines with the highest priority for repair, replacement, or rehabilitation. The purpose of the 888 Howe Road Sanitary Sewer Replacement is to resolve right-of-way issues, acquire an easement if necessary, and either replace the sewer in its existing alignment or construct a new sewer alignment and abandon the old alignment in place. The other project involves collaboration with the City of Martinez for iron adjustments after various street pavement projects.

Additional details of these projects are further defined in the District's 10-Year CIP Plan Update & FY24 Work Plan.

Fund 3415
Long-term Indebtedness to Maturity

2018 Installment Sales Agreement (#18-015)
Schedule of Series 2018 Installment Payments

Loan Amount: \$6,000,000
Interest Rate: 4.20%
Term: 20 years
Loan Origination Date: 10/26/2018

| <u>Payment #</u> | <u>Due Date</u> | <u>Total Amount Due</u> | <u>Principal</u> | <u>Interest</u> | <u>Principal Balance</u> | <u>Purchase Option</u> |
|------------------|-----------------|-------------------------|-----------------------|-----------------------|--------------------------|------------------------|
| 1 | 10/26/2019 | \$449,344.52 | \$197,344.52 | \$252,000.00 | \$5,802,655.48 | |
| 2 | 10/26/2020 | \$449,344.52 | \$205,632.99 | \$243,711.53 | \$5,597,022.49 | |
| 3 | 10/26/2021 | \$449,344.52 | \$214,269.58 | \$235,074.94 | \$5,382,752.91 | |
| 4 | 10/26/2022 | \$449,344.52 | \$223,268.90 | \$226,075.62 | \$5,159,484.01 | |
| 5 | 10/26/2023 | \$449,344.52 | \$232,646.19 | \$216,698.33 | \$4,926,837.82 | |
| 6 | 10/26/2024 | \$449,344.52 | \$242,417.33 | \$206,927.19 | \$4,684,420.49 | |
| 7 | 10/26/2025 | \$449,344.52 | \$252,598.86 | \$196,745.66 | \$4,431,821.63 | |
| 8 | 10/26/2026 | \$449,344.52 | \$263,208.01 | \$186,136.51 | \$4,168,613.62 | \$4,168,613.62 |
| 9 | 10/26/2027 | \$449,344.52 | \$274,262.75 | \$175,081.77 | \$3,894,350.87 | \$3,894,350.87 |
| 10 | 10/26/2028 | \$449,344.52 | \$285,781.78 | \$163,562.74 | \$3,608,569.09 | \$3,608,569.09 |
| 11 | 10/26/2029 | \$449,344.52 | \$297,784.62 | \$151,559.90 | \$3,310,784.47 | \$3,310,784.47 |
| 12 | 10/26/2030 | \$449,344.52 | \$310,291.57 | \$139,052.95 | \$3,000,492.90 | \$3,000,492.90 |
| 13 | 10/26/2031 | \$449,344.52 | \$323,323.82 | \$126,020.70 | \$2,677,169.08 | \$2,677,169.08 |
| 14 | 10/26/2032 | \$449,344.52 | \$336,903.42 | \$112,441.10 | \$2,340,265.66 | \$2,340,265.66 |
| 15 | 10/26/2033 | \$449,344.52 | \$351,053.36 | \$98,291.16 | \$1,989,212.30 | \$1,989,212.30 |
| 16 | 10/26/2034 | \$449,344.52 | \$365,797.60 | \$83,546.92 | \$1,623,414.70 | \$1,623,414.70 |
| 17 | 10/26/2035 | \$449,344.52 | \$381,161.10 | \$68,183.42 | \$1,242,253.60 | \$1,242,253.60 |
| 18 | 10/26/2036 | \$449,344.52 | \$397,169.87 | \$52,174.65 | \$845,083.73 | \$845,083.73 |
| 19 | 10/26/2037 | \$449,344.52 | \$413,851.00 | \$35,493.52 | \$431,232.73 | \$431,232.73 |
| 20 | 10/26/2038 | \$449,344.52 | \$431,232.73 | \$18,111.79 | \$0.00 | \$0.00 |
| | | \$8,986,890.40 | \$6,000,000.00 | \$2,986,890.40 | | |
| | | \$0.00 | \$0.00 | \$0.00 | | |

Note: The agreement allows for the pre-payment of the debt with a 2% pre-payment penalty commencing on the 8th installment date.

DESCRIPTION OF PROJECTS: Phase B - Moorhen Marsh Western Pond Turtle Habitat Enhancement Project; Biotower and Biofilter Rotating Equipment Replacement; UV Disinfection Replacement Project; 2019 Sewage Collection System Project; and the 2019-2020 Plant Electrical Systems Upgrades

Fund 3415 Long-term Indebtedness to Maturity

2021 Installment Purchase Contract Schedule of Series 2021 Installment Payments

Loan Amount: 6,000,000.00
Interest Rate: 2.90%
Loan Start Date: 6/29/2021
Interest Basis: 360 Days

| <u>Payment Date</u> | <u>Total</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Amount Due</u> | <u>Loan Balance</u> |
|---------------------|---------------------|-----------------------|-----------------------|-------------------------|---------------------|
| 6/29/2021 | | | | | |
| 12/29/2021 | \$199,545.14 | \$112,545.14 | \$87,000.00 | | 5,887,454.86 |
| 06/29/2022 | 197,913.24 | 112,545.14 | 85,368.10 | 397,458.38 | 5,774,909.72 |
| 12/29/2022 | 199,568.97 | 115,832.78 | 83,736.19 | | 5,659,076.94 |
| 06/29/2023 | 197,889.41 | 115,832.79 | 82,056.62 | 397,458.38 | 5,543,244.15 |
| 12/29/2023 | 199,593.51 | 119,216.47 | 80,377.04 | | 5,424,027.68 |
| 06/29/2024 | 197,864.87 | 119,216.47 | 78,648.40 | 397,458.38 | 5,304,811.21 |
| 12/29/2024 | 199,618.75 | 122,698.99 | 76,919.76 | | 5,182,112.22 |
| 06/29/2025 | 197,839.63 | 122,699.00 | 75,140.63 | 397,458.38 | 5,059,413.22 |
| 12/29/2025 | 199,644.74 | 126,283.25 | 73,361.49 | | 4,933,129.97 |
| 06/29/2026 | 197,813.63 | 126,283.25 | 71,530.38 | 397,458.37 | 4,806,846.72 |
| 12/29/2026 | 199,671.49 | 129,972.21 | 69,699.28 | | 4,676,874.51 |
| 06/29/2027 | 197,786.89 | 129,972.21 | 67,814.68 | 397,458.38 | 4,546,902.30 |
| 12/29/2027 | 199,699.01 | 133,768.93 | 65,930.08 | | 4,413,133.37 |
| 06/29/2028 | 197,759.36 | 133,768.93 | 63,990.43 | 397,458.37 | 4,279,364.44 |
| 12/29/2028 | 199,727.34 | 137,676.56 | 62,050.78 | | 4,141,687.88 |
| 06/29/2029 | 197,731.03 | 137,676.56 | 60,054.47 | 397,458.37 | 4,004,011.32 |
| 12/29/2029 | 199,756.50 | 141,698.34 | 58,058.16 | | 3,862,312.98 |
| 06/29/2030 | 197,701.88 | 141,698.34 | 56,003.54 | 397,458.38 | 3,720,614.64 |
| 12/29/2030 | 199,786.50 | 145,837.59 | 53,948.91 | | 3,574,777.05 |
| 06/29/2031 | 197,671.88 | 145,837.61 | 51,834.27 | 397,458.38 | 3,428,939.44 |
| 12/29/2031 | 199,817.39 | 150,097.77 | 49,719.62 | | 3,278,841.67 |
| 06/29/2032 | 197,640.98 | 150,097.78 | 47,543.20 | 397,458.37 | 3,128,743.89 |
| 12/29/2032 | 199,849.19 | 154,482.40 | 45,366.79 | | 2,974,261.49 |
| 06/29/2033 | 197,609.19 | 154,482.40 | 43,126.79 | 397,458.38 | 2,819,779.09 |
| 12/29/2033 | 199,881.91 | 158,995.11 | 40,886.80 | | 2,660,783.98 |
| 06/29/2034 | 197,576.48 | 158,995.11 | 38,581.37 | 397,458.39 | 2,501,788.87 |
| 12/29/2034 | 199,915.58 | 163,639.64 | 36,275.94 | | 2,338,149.23 |
| 06/29/2035 | 197,542.80 | 163,639.64 | 33,903.16 | 397,458.38 | 2,174,509.59 |
| 12/29/2035 | 199,950.24 | 168,419.85 | 31,530.39 | | 2,006,089.74 |
| 06/29/2036 | 197,508.14 | 168,419.84 | 29,088.30 | 397,458.38 | 1,837,669.90 |
| 12/29/2036 | 199,985.90 | 173,339.69 | 26,646.21 | | 1,664,330.21 |
| 06/29/2037 | 197,472.48 | 173,339.69 | 24,132.79 | 397,458.38 | 1,490,990.52 |
| 12/29/2037 | 200,022.61 | 178,403.25 | 21,619.36 | | 1,312,587.27 |
| 06/29/2038 | 197,435.77 | 178,403.25 | 19,032.52 | 397,458.38 | 1,134,184.02 |
| 12/29/2038 | 200,060.40 | 183,614.73 | 16,445.67 | | 950,569.29 |
| 06/29/2039 | 197,397.98 | 183,614.73 | 13,783.25 | 397,458.38 | 766,954.56 |
| 12/29/2039 | 200,099.28 | 188,978.44 | 11,120.84 | | 577,976.12 |
| 06/29/2040 | 197,359.09 | 188,978.44 | 8,380.65 | 397,458.37 | 388,997.68 |
| 12/29/2040 | 200,139.31 | 194,498.84 | 5,640.47 | | 194,498.84 |
| 06/29/2041 | 197,319.07 | 194,498.84 | 2,820.23 | 397,458.38 | 0.00 |
| TOTAL | 7,949,167.56 | \$6,000,000.00 | \$1,949,167.56 | | |

DESCRIPTION OF THE PROJECT: The Project consists of the replacement of the UV disinfection system, the sludge dewatering centrifuge replacement, the headworks automatic screening replacement at the District's wastewater treatment plant and various upgrades and replacements to the District's collection system. The Project is expected to costs \$9,175,000.

**Mt View Sanitary District
All Funds Summary Budget Roll-up
FY 23-24 Final Budget**

| | FY 21-22 Actual | FY 22-23 | | FY 23-24 Budget | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| | | Approved Budget | Year-end Projection | Final Budget | Budget % Change |
| Beginning Fund Balance | 14,153,376 | 13,223,114 | 13,223,114 | 11,540,983 | |
| Total Revenues | 8,634,321 | 9,817,259 | 10,043,626 | 10,396,756 | 6% |
| Total Expenditures | 7,505,740 | 12,477,973 | 11,566,454 | 9,505,028 | -24% |
| Revenue Less Expenditures | 1,128,582 | (2,660,713) | (1,522,827) | 891,728 | |
| Ending Reserve Fund Balance | 15,281,958 | 10,562,401 | 11,700,287 | 12,432,711 | |
| Gen'l Fund Policy Reserves | 4,378,350 | 7,278,820 | | 4,418,860 | |
| CIP Policy Reserves (est. 12/2022) | - | - | | 1,500,000 | |
| Unrestricted Policy Reserves | 1,000,000 | 1,000,000 | | 1,000,000 | |
| Ending Balance | \$ 15,281,958 | \$ 10,562,401 | \$ 11,700,287 | \$ 12,432,711 | |

**Mt View Sanitary District
Budget Summary by Fund
FY 23-24 Final Budget**

| | FY 21-22 Actual | FY 22-23 | | FY 23-24 Budget | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
| | | Approved Budget | Year-end Projection | Final Budget | Budget % Change |
| Beginning Fund Balance | 14,153,376 | 13,223,114 | 13,223,114 | 11,540,983 | |
| Revenues | | | | | |
| Fund 3409 | 8,640,076 | 9,437,750 | 9,437,940 | 10,213,256 | 8% |
| Fund 3410 | (6,261) | 5,000 | 5,201 | 4,500 | -10% |
| Fund 3412 | 55,140 | 344,509 | 577,619 | 179,000 | -48% |
| Fund 3415 | (54,633) | 30,000 | 22,866 | - | -100% |
| Total Revenues | 8,634,321 | 9,817,259 | 10,043,626 | 10,396,756 | 6% |
| Expenditures | | | | | |
| Fund 3409 | 6,560,222 | 6,979,864 | 7,027,318 | 7,575,186 | 9% |
| Fund 3410 | 46,554 | 371,250 | 280,813 | 357,250 | -4% |
| Fund 3412 | 496,032 | 4,712,300 | 3,856,975 | 1,203,300 | -74% |
| Fund 3415 | 402,932 | 401,444 | 401,347 | 369,292 | -8% |
| Total Expenditures | 7,505,740 | 12,464,859 | 11,566,454 | 9,505,028 | -24% |
| Transfers In/Out | | | | | |
| Fund 3409 | 183,930 | (1,283,935) | (419,424) | (2,605,758) | 103% |
| Fund 3410 | 162,700 | 450,246 | 443,753 | 458,955 | 2% |
| Fund 3412 | (1,194,933) | 5,980,000 | 5,146,953 | 1,300,000 | -78% |
| Fund 3415 | 848,303 | (5,133,197) | (5,171,283) | 846,803 | -116% |
| Total Transfers In/Out | (0) | 13,114 | - | - | (1) |
| Total Expenditures | 7,505,740 | 12,477,973 | 11,566,454 | 9,505,028 | -24% |
| Revenue Less Expenditures | 1,128,582 | (2,660,713) | (1,522,827) | 891,728 | -134% |
| Ending Fund Balance | 15,281,958 | 10,562,401 | 11,700,287 | 12,432,711 | |
| District O&M Policy Reserve Fund | 4,378,350 | 7,278,820 | 6,747,100 | 4,418,860 | |
| District CIP Policy Reserve Fund | | | | 1,500,000 | |
| District Unrestricted Reserves | 1,000,000 | 1,000,000 | | 1,000,000 | |
| Ending Balance | \$ 15,281,958 | \$ 10,562,401 | \$ 11,700,287 | \$ 12,432,711 | |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|---|------------------|------------------|--------------------------|------------------|-------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Beginning Fund Balance | 5,398,873 | 6,129,154 | | 6,129,154 | 8,120,352 | |
| Revenues | | | | | | |
| Sewer Service Charges | 7,565,357 | 8,374,200 | 8,344,551 | 8,344,551 | 9,127,900 | 9% |
| Sewer Service Charges - VA Clinic | 161,633 | 175,780 | 121,186 | 151,358 | 191,600 | 9% |
| Ad Valorem Taxes | 467,183 | 437,132 | 469,011 | 469,011 | 458,955 | 5% |
| Connection Fees | 27,650 | 37,595 | 29,032 | 29,032 | 37,600 | 0% |
| Rents & Leases | 196,115 | 196,005 | 158,195 | 197,744 | 196,000 | 0% |
| Permits, Inspections & Licensing Fees | 192,794 | 147,706 | 161,177 | 201,471 | 155,085 | 5% |
| Interest on LAIF | 26,632 | 4,672 | 33,638 | 42,047 | 43,309 | 827% |
| Other Revenues | 2,712 | 64,661 | 2,181 | 2,726 | 2,807 | -96% |
| Total Revenues | 8,640,076 | 9,437,750 | 9,318,970 | 9,437,940 | 10,213,256 | 8% |
| Expenditures | | | | | | |
| Salaries & Benefits | | | | | | |
| 4054C-33 Wages - Combo - Mix | 2,425,149 | 2,732,308 | 1,827,334 | 2,732,308 | 2,854,483 | 4% |
| AutoAllowance | - | 2,400 | - | 2,400 | 2,400 | 0% |
| OnCall | - | 68,928 | - | 68,928 | 70,928 | 3% |
| Overtime | - | 50,000 | - | 50,000 | 55,371 | 11% |
| Salary | 2,425,149 | 2,610,980 | 1,827,334 | 2,284,168 | 2,725,784 | 4% |
| 4104C-33 Benefits - Combo - Mix | 1,391,947 | 1,388,685 | 1,080,905 | 1,319,144 | 1,673,818 | 21% |
| DENTAL/EYE EXP-ACTIVE EMPLOYEE | 32,038 | 22,500 | 25,689 | 32,112 | 37,048 | 65% |
| DENTAL/EYE EXP-RETIRED EMPL | 10,380 | 11,800 | 11,919 | 14,899 | 17,621 | 49% |
| PERS HEALTH BENEFITS-BOARD MEM | 32,976 | 35,190 | 26,644 | 33,306 | 15,500 | -56% |
| DISABILITY INSURANCE | 22,309 | 18,984 | 19,579 | 24,474 | 23,916 | 26% |
| EMPLOYEE RWRDS, RECOGN & INC | 2,381 | 3,000 | 3,070 | 3,837 | 3,200 | 7% |
| EMPLOYEE TRAINING | 9,497 | 12,600 | 21,494 | 26,868 | 12,600 | 0% |
| GASB 68 REPORT | - | - | 700 | 875 | 700 | 0% |
| OPEB TRUST FUND | 218,003 | 53,932 | - | 53,932 | 233,212 | 332% |
| PERS-HEALTH BENEFITS-ACTIVE | 318,412 | 385,010 | 278,108 | 347,635 | 436,760 | 13% |
| PERS HEALTH BENEFITS- RETIREES | 129,229 | 139,820 | 104,960 | 131,200 | 146,770 | 5% |
| PERS - REPLACEMENT BENEFIT FUND (| 58,438 | 55,000 | 48,755 | 55,000 | 50,000 | -9% |
| PERS-RETIREMENT PLAN | 279,878 | 317,540 | 218,105 | 272,631 | 378,696 | 19% |
| PERS RET UNFUND ACCRUED LIABIL | 276,156 | 330,909 | 319,901 | 319,901 | 315,395 | -5% |
| SAFETY SHOES | 2,251 | 2,400 | 1,981 | 2,476 | 2,400 | 0% |
| 50 Benefits | | | | | | |
| 4104C-50 Benefits - Medical Care | 30,888 | 35,311 | 27,781 | 34,727 | 31,138 | -12% |
| DENTAL/EYE EXP-ACTIVE EMPLOYEE | 20,070 | 23,636 | 20,665 | 25,832 | 20,909 | -12% |
| DENTAL/EYE EXP-RETIRED EMPL | 10,819 | 11,675 | 7,116 | 8,895 | 10,229 | -12% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| St PR Tax Exp | 1,537 | 4,930 | 4,658 | 5,823 | 4,930 | 0% |
| 4104C-70 Benefits - CASUI ER | 1,384 | 4,800 | 4,497 | 5,622 | 4,800 | 0% |
| CASUI ER UNEMPLOYMENT TAX | 1,384 | 4,800 | 4,497 | 5,622 | 4,800 | 0% |
| 4104C-71 Benefits - SETT ER | 154 | 130 | 161 | 201 | 130 | 0% |
| SETT ER EMPLOYMNT TRNING TAX | 154 | 130 | 161 | 201 | 130 | 0% |
| Fed PR Tax Exp | 172,252 | 184,600 | 127,519 | 159,399 | 213,800 | 16% |
| 4104G-88 Benefits-Social Security (ER) | 137,626 | 151,280 | 101,255 | 126,569 | 180,480 | 19% |
| SOCIAL SECURITY (EMPLOYER) | 137,626 | 151,280 | 101,255 | 126,569 | 180,480 | 19% |
| 4104G-89 Benefits - Medicare Tax (ER) | 34,626 | 33,320 | 26,264 | 32,830 | 33,320 | 0% |
| MEDICARE (EMPLOYER) | 34,626 | 33,320 | 26,264 | 32,830 | 33,320 | 0% |
| Salaries & Benefits Total | 4,021,774 | 4,345,834 | 3,068,198 | 4,251,400 | 4,778,169 | 10% |
| 4304C-33 & 4304C14 Insurance | 166,055 | 257,570 | 279,198 | 279,198 | 310,693 | 21% |
| INSURANCE PREMIUMS (100,000) | 166,055 | 250,570 | 278,617 | 278,617 | 303,693 | 21% |
| INSURANCE DEDUCTIBLE | - | 7,000 | 581 | 581 | 7,000 | 0% |
| 33 Total - Insurance | 166,055 | 257,570 | 279,198 | 279,198 | 310,693 | 21% |
| Collections | | | | | 4,598,957 | |
| 4254P-10 Gas, Oil & Fuel - Ops - Coll | 9,555 | 10,000 | 6,294 | 7,867 | 8,000 | -20% |
| GASOLINE - FUEL-OILS | 9,555 | 10,000 | 6,294 | 7,867 | 8,000 | -20% |
| 4354P-10 Memberships - Ops - Collectio | 9,558 | 8,000 | 6,209 | 6,631 | 6,300 | -21% |
| CCHSD HAZ GEN - CUPA PERMIT | 1,410 | 1,500 | 1,690 | 2,113 | 1,700 | 13% |
| SWRCB - AFRS | 3,476 | 3,500 | 3,453 | 3,453 | 3,500 | 0% |
| USA MEMBERSHIP FEE | 4,672 | 3,000 | 1,066 | 1,066 | 1,100 | -63% |
| 4504P-10 Contractual Svcs -Ops- Coll | 70,232 | 66,500 | 34,496 | 66,500 | 101,200 | 52% |
| EMERGENCY REPAIRS | - | - | 18,000 | 18,000 | 18,000 | 0% |
| LANDSCAPE PUMP STATIONS | 3,760 | - | - | - | 12,000 | 0% |
| PEST CONTROL | 1,619 | 1,500 | - | 1,500 | 1,500 | 0% |
| ROOT FOAMING-COLLECTION SYSTEM | 19,938 | 25,500 | - | 25,500 | 25,500 | 0% |
| MANHOLE MONITORING | 12,506 | 14,000 | - | 14,000 | 14,200 | 1% |
| SSMP - SOURCE CONTROL/P2 PROGRA | 26,062 | 25,500 | 16,496 | 25,500 | 30,000 | 18% |
| 4654P-10 Rents & Leases - Ops - Coll | 2,982 | - | 8,043 | 8,043 | 8,000 | 0% |
| EQUIPMENT RENTALS | 2,982 | - | 8,043 | 8,043 | 8,000 | 0% |
| 4704P-10 Repairs & Mntc - Ops - Coll | 31,168 | 33,500 | 54,617 | 60,667 | 17,400 | -48% |
| PUMP REPAIRS | 7,100 | 7,500 | 3,800 | 7,500 | 5,000 | -33% |
| GENERATOR-PUMPSTNS | 7,128 | 5,500 | 27,040 | 27,040 | 7,100 | 29% |
| PUMP STATION MAINTENANCE | 7,243 | 9,000 | 8,148 | 10,185 | 5,000 | -44% |
| SEWER MAINTENANCE | 9,412 | 5,000 | 1,254 | 1,567 | - | -100% |
| SMART COVER MAINTENANCE | - | 6,500 | 14,376 | 14,376 | 300 | -95% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|-----------------|-----------------|--------------------------|----------------|-----------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4724P-10 Sml Tools/Equip - Ops - Coll | 7,701 | 3,000 | 35 | 43 | 1,000 | -67% |
| GNRL SMALL TOOLS | 6,655 | 3,000 | 35 | 43 | 1,000 | -67% |
| 4904P-10 Utilities - Ops - Collection | 56,815 | 50,160 | 47,168 | 58,960 | 61,800 | 23% |
| CITY OF MARTINEZ WATER SERVICE | 3,929 | 4,400 | 2,218 | 2,772 | 3,500 | -20% |
| CC WATER SRV NEW BLDG & PLANT | 7,590 | 4,400 | 6,075 | 7,594 | 8,500 | 93% |
| CC WATER SRV-P/STA & VACTOR | 6,118 | 4,400 | 2,711 | 3,388 | 3,800 | -14% |
| ELECTRIC SERVICE | 39,179 | 36,960 | 36,165 | 45,206 | 46,000 | 24% |
| 10 Collections Total | 193,486 | 171,160 | 156,861 | 217,712 | 203,700 | 19% |
| | (17,864.74) | | | | (122,300) | |
| Treatment Plant | | | | | | |
| 4174C-11 Clothing & Prsnl - Com - Plant | 36,526 | 31,000 | 33,902 | 42,378 | 41,790 | 35% |
| SAFETY EQUIPMENT & SUPPLIES | 9,866 | 9,000 | 9,283 | 11,604 | 9,450 | 5% |
| UNIFORMS/RUGS/TOWELS | 26,660 | 22,000 | 24,619 | 30,774 | 32,340 | 47% |
| 4254P-11 Gas, Oil & Fuel - Ops - Plant | 11,526 | 5,700 | 14,976 | 18,720 | 11,500 | 102% |
| GASOLINE - FUEL-OILS | 10,046 | 3,200 | 12,481 | 15,601 | 9,000 | 181% |
| PROPANE | 1,480 | 2,500 | 2,495 | 3,118 | 2,500 | 0% |
| 4354P-11 Memberships - Ops - Plant | 47,377 | 41,400 | 50,759 | 51,502 | 50,300 | 21% |
| BAAQMD - PERMIT FEES | 24,107 | 16,000 | 25,982 | 25,982 | 25,000 | 56% |
| CCHSD HAZ GEN - CUPA PERMIT | 2,172 | 2,200 | 2,242 | 2,803 | 2,300 | 5% |
| SWRCB - WDR | 21,098 | 22,000 | 21,805 | 21,805 | 22,000 | 0% |
| SWRCB - OP CERTIFICATION FEES | - | 1,200 | 730 | 913 | 1,000 | -17% |
| 4474P-11 Chemicals - Ops - Plant | 157,056 | 170,000 | 150,834 | 188,543 | 200,000 | 18% |
| CHEMICALS - OPERATIONS | 107,661 | 170,000 | 150,834 | 188,543 | 200,000 | 18% |
| 4504P-11 Contractual Svcs -Ops- Plant | 165,296 | 117,100 | 54,540 | 116,275 | 133,855 | 14% |
| BIOSOLIDS HAULING | 32,445 | 33,000 | 29,115 | 36,394 | 85,000 | 158% |
| FIRE PUMPS MAINTENANCE | 4,983 | 6,000 | 7,613 | 9,517 | 7,600 | 27% |
| FLOW METERS | 2,050 | 3,000 | 1,289 | 1,611 | 1,355 | -55% |
| LANDSCAPE MNTNCE CONTRACT WOP | 23,289 | 20,000 | 7,345 | 9,182 | 22,400 | 12% |
| MONITORING INSTRUMENT MAINT | - | 30,000 | - | 30,000 | 4,500 | -85% |
| PEST CONTROL | 3,443 | 3,000 | 2,128 | 2,660 | 3,000 | 0% |
| PLANT MAINTENANCE | 72,671 | 4,000 | 7,050 | 8,812 | 10,000 | 150% |
| 4654P-11 Rents & Leases - Ops -Plant | 151 | - | 564 | 705 | 10,000 | 0% |
| EQUIPMENT RENTALS | 151 | - | 564 | 705 | 10,000 | 0% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|---|-----------------|-----------------|--------------------------|------------------|------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4704P-11 Repairs & Mntc - Ops - Plant | 141,488 | 144,750 | 123,036 | 153,795 | 147,500 | 2% |
| AIR COMPRESSOR SYSTEM | 17,318 | 14,000 | 6,103 | 7,628 | 8,000 | -43% |
| CRANES | 1,940 | 2,500 | 2,626 | 3,282 | 2,500 | 0% |
| DRYING BED REPAIRS | 3,279 | 3,000 | 713 | 891 | 3,000 | 0% |
| GENERATOR-PLT | 2,515 | 3,000 | 4,100 | 5,125 | 3,000 | 0% |
| PLANT MAINTENANCE | 41,464 | 50,000 | 81,439 | 101,799 | 85,000 | 70% |
| SANDFILTER SYSTEM MAINTENANCE | 2,104 | 3,000 | - | - | - | -100% |
| SCADA & PLC MAINTENANCE | 23,495 | 10,000 | 21,716 | 27,146 | 40,000 | 300% |
| SLUDGE PUMP MAINTENANCE | 9,703.26 | 5,000.00 | - | - | - | - |
| THICKENER PUMP | 841.41 | 1,000.00 | 13 | 17 | - | - |
| UV MAINTENANCE | 23,053.49 | 50,000.00 | - | - | - | - |
| WASTEGAS BURNER | 2,733 | 3,000 | 6,326 | 7,908 | 6,000 | 100% |
| 4724P-11 Sml Tools/Equip - Ops - Plant | 9,528 | 4,000 | 4,921 | 6,152 | 1,000 | -75% |
| GNRL SMALL TOOLS | 9,528 | 4,000 | 4,921 | 6,152 | 1,000 | -75% |
| 4904P-11 Utilities - Ops - Plant | 386,722 | 374,000 | 336,742 | 424,428 | 471,000 | 26% |
| BIOSOLIDS DISPOSAL | 34,804 | 64,000 | 45,196 | 56,495 | 55,000 | -14% |
| ELECTRIC SERVICE | 341,433 | 300,000 | 281,592 | 351,990 | 400,000 | 33% |
| GRIT SCREENINGS DISPOSAL | 6,525 | 6,500 | 9,954 | 12,443 | 14,000 | 115% |
| HHWCF - DISPOSAL CHARGES | 3,485 | 3,500 | - | 3,500 | 2,000 | -43% |
| 4954P-11 Other Expense -Ops - Plant | - | - | 12,000 | 12,000 | - | 0% |
| MISC OTHER EXPENSE | - | - | 12,000 | 12,000 | - | 0% |
| 11 Treatment Plant Total | 983,810 | 887,950 | 782,275 | 1,014,497 | 1,066,945 | 20% |
| Lab | | | | | (125,745) | |
| 4754L-10 Rsrch & Monitoring -Lab- Coll | - | 1,300 | 242 | 1,103 | 1,000 | -23% |
| ANALYSES -SSO | - | 500 | 242 | 303 | 500 | 0% |
| SOURCE CONTROL RESEARCH MONIT | - | 800 | - | 800 | 500 | -38% |
| 4174L-11 Clothng & Prsnl Sply - Lab | 677 | 1,000 | 636 | 795 | 1,000 | 0% |
| SAFETY EQUIPMENT & SUPPLIES | 677 | 1,000 | 636 | 795 | 1,000 | 0% |
| 4704L-11 Repairs & Mntc - Lab - Plant | 23,105 | 22,700 | 18,202 | 22,752 | 21,900 | -4% |
| LAB - CHEMICALS | 13,992 | 10,000 | 8,272 | 10,340 | 10,000 | 0% |
| LAB EQUIPMENT MAINTENANCE | - | 1,200 | 4,065 | 5,081 | 1,400 | 17% |
| LAB SOFTWARE MAINTENANCE AGREE | 871 | 5,000 | 1,632 | 2,040 | 5,000 | 0% |
| LAB MATERIALS & SUPPLIES | 7,528 | 6,500 | 4,233 | 5,291 | 5,500 | -15% |
| 4724L-11 Sml Tools/Equipment -Lab-Pla | 3,868 | 1,000 | 2,076 | 2,595 | 1,000 | 0% |
| LAB SUPPLIES-SM TOOLS & EQUIPM | 952 | 1,000 | 2,076 | 2,595 | 1,000 | 0% |
| 4754L-11 Rsrch & Monitoring -Lab- Plan | 14,525 | 16,000 | 4,014 | 5,018 | 16,000 | 0% |
| ANALYSES-BIOSOLIDS & GRIT | 3,356 | 3,000 | - | - | 3,000 | 0% |
| ANALYSES-CERTIFICATION | 1,455 | 2,000 | - | - | 2,000 | 0% |
| ANALYSES- INFLUENT | 4,131 | 5,000 | 3,716 | 4,646 | 5,000 | 0% |
| ANALYSES-PROCESS CONTROL | 855 | 5,000 | 224 | 280 | 5,000 | 0% |
| ANALYSES-MISCELLANEOUS | - | 1,000 | 74 | 92 | 1,000 | 0% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|---|-----------------|-----------------|--------------------------|----------------|-----------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4354L-12 Memberships - Lab - Effl/pond | 22,068 | 22,950 | 8,811 | 22,950 | 17,950 | -22% |
| SWRCB - ELAP CERTIFICATION | 3,500 | 5,000 | - | 5,000 | - | -100% |
| TNI MEMBERSHIP | 150 | 150 | - | 150 | 150 | 0% |
| SFEI REGIONL MONITRING MEMBRSH | 18,418 | 17,800 | 8,811 | 17,800 | 17,800 | 0% |
| 4754L-12 Rsrch & Montrng -Lab-Ponds/l | 31,641 | 39,800 | 39,986 | 49,982 | 59,300 | 49% |
| ANALYSES - EFFLUENT, MARSH | 16,527 | 22,500 | 19,711 | 24,638 | 34,500 | 53% |
| ANALYSES-MARSH-ALGAE | 1,476 | 2,000 | 2,145 | 2,681 | 1,500 | -25% |
| ANALYSES-CHRONIC TOXICITY | 12,987 | 15,300 | 18,130 | 22,663 | 23,300 | 52% |
| 4804L-14 Travel & Mtgs - Lab - Adm/Gei | - | 800 | 1,303 | 1,629 | - | -100% |
| LAB & MARSH | - | 800 | 1,303 | 1,629 | - | -100% |
| 11 Lab Total | 95,883 | 105,550 | 75,270 | 106,823 | 118,150 | 12% |
| Marsh | | | | | | |
| 4354B-14 Memberships - Marsh | - | 150 | 150 | 150 | 150 | 0% |
| MT DIABLO AUDOBON SOCIETY | - | 150 | 150 | 150 | 150 | 0% |
| 4454B-14 Operating Supl - Marsh | 372 | 1,500 | 5,086 | 5,144 | 1,500 | 0% |
| EDUCATION SUPPLIES | 372 | 1,500 | 234 | 292 | 1,500 | 0% |
| GRANTS AND DONATIONS | - | - | 4,852 | 4,852 | - | |
| 4504B-14 Contractual Svcs - Marsh | 75,590 | 95,550 | 43,328 | 54,160 | 110,550 | 16% |
| FLOATING ISLANDS | 26,347 | 30,000 | 11,351 | 14,189 | 30,000 | 0% |
| IN SITU LEVEL MONITORING | 505 | 500 | 242 | 303 | 500 | 0% |
| MCNABNEY IN-SITU LEVEL MONITOR | - | 50 | 206 | 257 | 50 | 0% |
| WEED ABATEMENT SVCS | 46,875 | 40,000 | 23,843 | 29,804 | 25,000 | -38% |
| WETLANDS FIELD TRIPS (INCL STAFF & | 1,863 | 25,000 | 7,686 | 9,607 | 55,000 | 120% |
| 4554B-12 Professional Svc- Marsh | 11,507 | 19,000 | 2,296 | 12,870 | 14,500 | -24% |
| MARSH-PROFESS SERV SUPPORT | 2,190 | 8,000 | 2,271 | 2,839 | 4,000 | -50% |
| FLOATING ISLANDS | 9,317 | 10,000 | - | 10,000 | 10,000 | 0% |
| PUBLIC WORKSHOP | - | 1,000 | 25 | 31 | 500 | -50% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|---|-----------------|-----------------|--------------------------|----------------|-----------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4704B-12 Repairs & Mntc - Marsh | 5,953 | 20,000 | 20,164 | 25,204 | 5,000 | -75% |
| MARSH MAINTENANCE | 5,953 | 20,000 | 20,164 | 25,204 | 5,000 | -75% |
| 4724B-12 Sml Tools/Equip - Marsh | 3,916 | 3,000 | 1,998 | 2,497 | 3,000 | 0% |
| MARSH SUPPLIES-SM TOOLS EQUIPM | 3,916 | 3,000 | 1,998 | 2,497 | 3,000 | 0% |
| 4904B-14 Utilities - Marsh | - | 2,500 | 286 | 358 | 500 | -80% |
| VEGETATION DISPOSAL | - | 2,500 | 286 | 358 | 500 | -80% |
| 12 Marsh Total | 97,337 | 141,700 | 73,307 | 100,384 | 135,200 | -5% |
| Admin & General | | | | | | |
| 4154M-14 Directors' Fees - Main - Adm | 20,866 | 26,998 | 15,045 | 18,806 | 28,382 | 5% |
| Directors' Fees | 20,866 | 26,998 | 15,045 | 18,806 | 28,382 | 5% |
| 4204M-14 Election Expense - Main - Adm | - | 12,000 | 300 | 375 | 12,000 | 0% |
| ELECTION EXPENSES | - | 12,000 | 300 | 375 | 12,000 | 0% |
| 4354C-14 Memberships -Combo- Adm/c | 30,775 | 32,700 | 40,534 | 43,135 | 33,335 | 2% |
| CASA MEMBERSHIP DUES | 13,637 | 14,000 | 21,156 | 21,156 | 14,300 | 2% |
| CCHSD-GREEN BUSINESS PROGRAM | - | 1,500 | 940 | 1,175 | 1,500 | 0% |
| CSDA MEMBERSHIP | 8,020 | 10,000 | 12,941 | 12,941 | 10,000 | 0% |
| MISCELLANEOUS MEMBERSHIPS | 4,373 | 3,500 | 2,007 | 3,500 | 3,800 | 9% |
| WEF/CWEA/SFBS | 4,045 | 3,700 | 3,491 | 4,364 | 3,735 | 1% |
| 4354M-14 Memberships - Main - Adm/c | 14,756 | 10,575 | 9,210 | 10,496 | 10,935 | 3% |
| BACWA MEMBERSHIP FEES | 3,819 | 3,850 | 3,853 | 3,853 | 3,850 | 0% |
| NUTRIENT WATERSHED CONTRIBUTIO | - | 4,500 | 3,066 | 3,833 | 4,500 | 0% |
| CALIFORNIA CHAMBER OF COMMERCE | - | 500 | 879 | 1,099 | 500 | 0% |
| CAPIO | - | 275 | 275 | 275 | 275 | 0% |
| CAPPO | - | 260 | 280 | 280 | 260 | 0% |
| ENGINEERS' PE LICENSE RENEWALS | 180 | - | - | - | 400 | 0% |
| COSTCO MEMBERSHIP | 152 | 200 | 149 | 149 | 200 | 0% |
| CSMFO - CALIFORNIA MUNICIPAL FINA | 220 | 300 | 125 | 125 | 300 | 0% |
| ENGINEERING NEWS-RECORD (ENR) | - | 200 | - | - | 160 | -20% |
| GFOA - GOVERNMENT FINANCE OFFIC | 160 | 300 | - | 300 | 300 | 0% |
| MISCELLANEOUS MEMBERSHIPS | - | - | 388 | 388 | - | 0% |
| NIGP | - | 190 | 195 | 195 | 190 | 0% |
| 4404M-14 Office Supl - Main - Adm/Ger | 37,273 | 41,258 | 41,346 | 51,450 | 47,240 | 14% |
| BULK MAIL POSTAGE | 5,000 | 8,000 | 8,200 | 10,400 | 4,400 | -45% |
| COMPUTER PARTS & SOFTWARE | 7,018 | 8,528 | 12,324 | 15,405 | 17,600 | 106% |
| COMPUTER SUPPLIES | - | 1,500 | 6,187 | 7,734 | 1,500 | 0% |
| FURNITURE | 2,620 | 1,500 | 1,528 | 1,528 | 1,500 | 0% |
| OFF SUPL - ENVR/POC (OFF SUPL - EN | - | 1,980 | 656 | 820 | 1,020 | -48% |
| OFF SUPL - LAB (OFF SUPPLIES - LAB) | - | 1,980 | 70 | 88 | 500 | -75% |
| OFF SUPL - ENG (OFF SUPPLIES ENG) | - | 1,350 | 727 | 909 | 1,200 | -11% |
| OFF SUPL - OPS (OFC SUPL - OPS) | - | 4,500 | 1,143 | 1,429 | 1,020 | -77% |
| OFF SUPL - ADM (MISC GNRL OFF SUPI | 17,332 | 10,620 | 9,166 | 11,457 | 16,500 | 55% |
| STAMPS OR POSTAGE | 5,304 | 1,300 | 1,344 | 1,680 | 2,000 | 54% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|-----------------|-----------------|--------------------------|----------------|-----------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4504C-14 Contractual Svcs - Combo - Ad | 10,560 | 24,000 | 16,255 | 20,319 | 35,000 | 46% |
| JANITORIAL SERVICE | 10,560 | 24,000 | 16,255 | 20,319 | 35,000 | 46% |
| 4504M-14 Contractual Svcs - Main - Adr | 397,125 | 403,300 | 333,462 | 376,801 | 369,160 | -8% |
| COMP TECHNICAL SUPPORT | 57,732 | 60,000 | 52,961 | 66,201 | 70,000 | 17% |
| COPIER & MAINTENANCE CONTRACT | (1,595) | 8,500 | 1,004 | 1,255 | 2,000 | -76% |
| DOCUMENT STORAGE | 14,295 | 13,000 | 10,871 | 13,589 | 15,000 | 15% |
| EXECUTIVE COACHING | 8,338 | 20,000 | 8,550 | 10,688 | 11,000 | -45% |
| GIS MMS HOST LEASE LIC MNT | 19,200 | 19,200 | 21,200 | 21,200 | 19,000 | -1% |
| HHW - ANNUAL | 146,261 | 150,000 | 132,960 | 132,960 | 140,000 | -7% |
| MISC. CONTRACT WORK | 31,123 | 15,000 | 709 | 886 | 7,500 | -50% |
| PAYCHEX | 26,876 | 21,000 | 19,610 | 24,512 | 21,000 | 0% |
| PITNEY BOWES | 281 | 2,500 | 1,156 | 1,445 | 2,500 | 0% |
| POST EMPLOYMENT TEST | 358 | 2,000 | 1,126 | 1,408 | 1,600 | -20% |
| PRE-EMPLOYMENT HIRING | 1,520 | 1,500 | 1,036 | 1,294 | 1,200 | -20% |
| PUBLIC OUTREACH - MISC | 231 | 25,000 | 5,750 | 7,187 | 5,000 | -80% |
| SAFETY-MAINTENANCE | 30,617 | 25,000 | 22,500 | 28,125 | 30,000 | 20% |
| SAGE MAINTENANCE AGREEMENT | 3,276 | 4,300 | 5,948 | 5,948 | 6,000 | 40% |
| SECURITY SURVEILLANCE SERVICES | 1,905 | 5,000 | 975 | 1,219 | 1,500 | -70% |
| WEBSITE (STREAMLINE) | - | 1,300 | 5,807 | 7,259 | 5,860 | 351% |
| TEMPORARY WORKER - ADM | 56,708 | 30,000 | 14,685 | 18,357 | 30,000 | 0% |
| TEMPORARY WORKER - OPS MNGMT | - | - | 26,616 | 33,270 | - | 0% |
| 4554M-14 Professional Svc- Main - Adm | 310,874 | 358,357 | 278,742 | 376,922 | 312,578 | -13% |
| ATTORNEY SRVCS-DISTRICT COUNS | 146,720 | 145,957 | 121,631 | 145,957 | 154,128 | 6% |
| AUDITOR | 19,500 | 19,500 | 21,250 | 21,250 | 21,250 | 9% |
| CELL SITE LEASE MANAGEMENT | 1,419 | 3,000 | 2,144 | 2,680 | 3,000 | 0% |
| COUNTY LAFCO APPORTIONMENT FEE | 3,259 | 3,500 | 3,332 | 3,332 | 3,500 | 0% |
| COUNTY PROFESSIONAL SERVICES | 11,999 | 13,000 | 11,136 | 13,919 | 12,000 | -8% |
| GIS UPGRADE | - | 16,000 | - | 16,000 | - | -100% |
| SSC TECHNICAL SUPPORT | - | 11,000 | - | 11,000 | - | -100% |
| GRANT FUNDING SUPPORT | - | 40,000 | 21,023 | 40,000 | 5,000 | -88% |
| DM SAKAZAKI ENV ENDOWMENT FUN | 45 | 2,000 | 3,800 | 4,750 | 2,000 | 0% |
| GIS MMS TECHNICAL SUPPORT | 35,000 | 25,000 | 25,325 | 31,656 | 32,000 | 28% |
| MISC PROFESSIONAL SERVICES | 52,339 | 35,000 | 38,904 | 48,630 | 29,000 | -17% |
| COMPENSATION STUDY | - | - | - | - | 30,000 | 0% |
| CVRA DEMOGRAPHY STUDY | - | - | - | - | 6,000 | 0% |
| NEWSLETTER | - | 13,400 | 7,915 | 9,894 | 3,700 | -72% |
| NPDES CONS SRVCS | 13,105 | 10,000 | - | - | 5,000 | -50% |
| OPEB-PROFESSIONAL SRVCS | 3,700 | 3,000 | - | - | 3,000 | 0% |
| POLICY MANUAL | 13,100 | 3,000 | 925 | 1,156 | 3,000 | 0% |
| RECRUITMENT | 105 | 15,000 | 21,358 | 26,698 | - | -100% |
| 4604M-14 Publctns/Legal Ntcs-Main- Ac | 4,285 | 3,800 | 1,383 | 1,728 | 1,000 | -74% |
| PUBLICATIONS & LEGAL NOTICES | 4,285 | 3,800 | 1,383 | 1,728 | 1,000 | -74% |
| 4704M-14 Repairs & Mntc -Main- Adm/ | 45,018 | 19,200 | 50,298 | 62,872 | 19,200 | 0% |
| ADMIN BLDG MAINTENANCE | 8,740 | 1,000 | 37,814 | 47,268 | 1,000 | 0% |
| AUTO MAINTENANCE | 31,433 | 14,000 | 8,226 | 10,282 | 14,000 | 0% |
| GENERATOR-ADMBLDG | 3,371 | 2,500 | 3,551 | 4,439 | 2,500 | 0% |
| PHONE SYSTEM SRVCE & REPAIRS | 1,474 | 1,700 | 707 | 884 | 1,700 | 0% |

**Mt View Sanitary District
Operations & Maintenance Fund 3409
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|---------------------|---------------------|--------------------------|---------------------|---------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| 4724M-14 Sml Tools/Equipment -Main- | - | 500 | - | - | 500 | 0% |
| GENERAL SMALL TOOL | - | 500 | - | - | 500 | 0% |
| 4804M-14 Travel & Mtgs - Main - Adm/i | 12,806 | 20,100 | 13,195 | 16,494 | 9,500 | -53% |
| ADM - TRAVEL & MEETINGS | 12,036 | 17,000 | 9,035 | 11,294 | 6,000 | -65% |
| DIRECTOR - TRAVEL AND MEETINGS | 770 | 3,100 | 4,160 | 5,200 | 3,500 | 13% |
| 4854M-14 Bad Debt Expense - Main - Ac | - | 3,000 | - | - | - | -100% |
| BAD DEBT EXPENSE | - | 3,000 | - | - | - | -100% |
| 4904M-14 Utilities - Main - Adm/Gen | 99,558 | 70,312 | 51,234 | 64,042 | 74,500 | 6% |
| COMMUNICATIONS | 2,835 | 2,592 | 454 | 567 | - | -100% |
| DATA CARD | 686 | 720 | (48) | (60) | - | -100% |
| DRINKING WATER | 2,560 | 2,400 | 1,114 | 1,393 | 2,400 | 0% |
| ELECTRIC SERVICE | 21,517 | 20,000 | 18,472 | 23,090 | 27,500 | 38% |
| MOBILE PHONE CHARGES | 29,534 | 14,000 | 12,240 | 15,300 | 14,000 | 0% |
| PHONE SERVICES-UTILITIES | 36,357 | 30,000 | 19,002 | 23,753 | 30,000 | 0% |
| U-VERSE HIGH SPEED INTERNET | - | 600 | - | - | 600 | 0% |
| 4951C-14 Interest Expense - Leases | 1,983 | - | 1,399 | 1,749 | - | 0% |
| COPIER & MAINTENANCE CONTRACT | 1,983 | - | 1,399 | 1,749 | - | 0% |
| 4954M-14 Other Expense - Main - Adm/ | 15,995 | 44,000 | 9,691 | 12,114 | 9,000 | -80% |
| 100 ANNIVERSARY CELEBRATION | - | 35,000 | 1,195 | 1,494 | - | -100% |
| HOST SUPPLIES & EVENTS | 4,100 | 3,000 | 3,808 | 4,760 | 3,000 | 0% |
| MISC OTHER EXPENSE | 11,895 | 6,000 | 4,687 | 5,859 | 6,000 | 0% |
| 14 Admin & General Total | 1,001,876 | 1,070,100 | 862,094 | 1,057,304 | 962,329 | -10% |
| | | | | | 175,171 | |
| Total 3409 Expenditures | 6,560,222 | 6,979,864 | 5,297,203 | 7,027,318 | 7,575,186 | 9% |
| | | | | | 775,186 | |
| Transfers In/Out | | | | | (205,186) | |
| Transfer Out - 3410 (Ad Valorem) | (419,829) | (437,132) | - | (437,132) | (458,955) | 5% |
| Transfer Out - 3410 (Expenses) | (63,238) | - | (5,297) | (6,621) | - | |
| Transfer Out - 3415 (2018 Note Payme | (449,345) | (449,345) | (449,345) | (449,345) | (449,345) | 0% |
| Transfer Out - 3415 (2021 Note Payme | (398,958) | (397,458) | (199,569) | (397,458) | (397,458) | 0% |
| Transfer Out - 3412 (CIP Expenses) | (871,133) | - | 871,133 | 871,133 | (1,300,000) | 0% |
| Total Transfers | 183,930 | (1,283,935) | 216,922 | (419,424) | (2,605,758) | 103% |
| District Policy Required Reserve Fund | | 4,055,840 | | | 4,418,860 | |
| District Policy Unrestricted Reserve | | 1,000,000 | | | 1,000,000 | |
| Ending Fund Balance | \$ 7,662,657 | \$ 7,303,105 | 4,238,689 | \$ 8,120,352 | \$ 8,152,663 | 12% |

Mt View Sanitary District
Facilities Rehabilitation Fund 3410
FY 23-24 Final Budget

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget vs Actual | | | FY 23-24 Budget | |
|---|-----------------|---------------------------|--------------------------|----------------|-----------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Beginning Fund Balance | 562,354 | 625,000 | | 625,000 | 633,838 | |
| Revenues | | | | | | |
| Interest on LAIF | 1,074 | 5,000 | 4,161 | 5,201 | 4,500 | -10% |
| Total Revenues | (6,261) | 5,000 | 4,161 | 5,201 | 4,500 | -10% |
| Expenditures | | | | | | |
| Collections | | | | | | |
| 4504P-10 Contractual Services | - | - | 16,825 | 16,825 | - | 0% |
| PUMP STATION NO. 3 | | | 16,825 | 16,825 | | 0% |
| 4724P-10 Equip & Materials - Ops - Coll | 5,712 | 150,000 | 75,797 | 75,797 | 105,000 | -30% |
| VEHICLE REPLACEMENT | - | 65,000 | - | - | 95,000 | 46% |
| PORTABLE PUMP AND HOSES FOR CONTINGENCY | - | 85,000 | 75,797 | 75,797 | - | -100% |
| EASEMENT VEGETATION REMOVAL | - | - | - | - | 10,000 | 0% |
| 10 Collections Total | 5,712 | 150,000 | 92,622 | 92,622 | 105,000 | -30% |
| Treatment Plant | | | | | | |
| 4504P-11 Contractual Svcs -Ops- Plant | 22,116 | 15,000 | - | - | 55,000 | 267% |
| FILTER FEED PUMP #3 REBUILD | | 15,000 | - | - | - | -100% |
| CENTRIFUGE MAINTENANCE | 22,116 | - | - | - | 20,000 | 0% |
| RECONDITIONING SANDFILTER | - | - | - | - | 35,000 | 0% |
| 4724P-11 Equip & Materials - Ops - Plant | 13,693 | 41,000 | 82,901 | 99,864 | 112,000 | 173% |
| ANNUAL PLT EQUIP REP | - | 15,000 | 23,265 | 29,081 | 10,000 | -33% |
| CENTRIFUGE | 1,954 | 6,000 | 44,586 | 55,732 | - | -100% |
| AQUAGUARD SPARE & WEAR REPLACEMENT | - | - | - | - | 7,000 | 0% |
| MISC CONTRACT WORK | - | - | 14,900 | 14,900 | - | 0% |
| SAND FILTER AIR COMPRESSOR | - | - | - | - | 25,000 | 0% |
| ROTOPRESS GEAR BOX & MOTOR | - | - | - | - | 5,000 | 0% |
| 6-INCH DIESEL PORTABLE TRASH PUMP | - | - | - | - | 25,000 | 0% |
| FLASH MIXER - Sand Filter | - | - | - | - | 10,000 | 0% |
| SANDFILTER REHAB | - | - | - | - | 30,000 | 0% |
| OFFICE REMODEL FURNITURE REPLACEMENT | 1,883 | - | 151 | 151 | - | 0% |
| CENTRIFUGE PUMP | - | 20,000 | - | - | - | -100% |
| 11 Treatment Plant Total | 35,808 | 56,000 | 82,901 | 99,864 | 167,000 | 198% |
| | | | | | (110,000) | |
| Lab | | | | | | |
| 4504L-11 Contractual Services | - | 25,000 | - | - | - | -100% |
| LAB REHAB (NEW) | - | 25,000 | - | - | - | -100% |
| 4724L-11 Equip & Materials | - | 25,000 | - | - | - | -100% |
| ANNUAL LAB EQUIPMENT REPLACEMENT | - | 25,000 | - | - | - | -100% |
| 11 Lab Total | - | 50,000 | - | - | - | -100% |
| 12 Marsh | | | | | | |
| 4504B-12 Contractual Services | - | 50,000 | - | - | 70,000 | 40% |
| MOORHEN FLOATING ISLANDS | | 50,000 | - | - | 50,000 | 0% |
| HYDROLOGY STUDY | | - | - | - | 20,000 | |
| 12 Marsh Total | - | 50,000 | - | - | 70,000 | 40% |

Mt View Sanitary District
Facilities Rehabilitation Fund 3410
FY 23-24 Final Budget

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget vs Actual | | | FY 23-24 Budget | |
|--|-------------------|---------------------------|--------------------------|-------------------|-------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Admin & General | | | | | | |
| 4504M-14 Contractual - Main - Adm/Gen | 4,808 | 50,000 | 81,363 | 88,134 | - | -100% |
| ADMIN ELECTRICAL REPAIRS | | - | 48,576 | 48,576 | - | 0% |
| ACCESS ROAD SECURITY PROJECT | - | - | 5,700 | 5,700 | - | 0% |
| LANDSCAPE UPDATE (new Job ID) | | 50,000 | 27,087 | 33,858 | - | 0% |
| 4554M-14 Professional - Main - Adm/Gen | 225 | 250 | 155 | 194 | 250 | 0 |
| COUNTY PROFESSIONAL SERVICES | 225 | 250 | 155 | 194 | 250 | 0% |
| 4724M-14 Equip & Materials | - | 15,000 | - | - | 15,000 | 0% |
| NEW FINANCIAL SOFTWARE | - | 15,000 | - | - | 15,000 | 0% |
| 14 Admin & General Total | 5,033 | 65,250 | 81,518 | 88,328 | 15,250 | -77% |
| Total 3410 Expenditures | 46,554 | 371,250 | 257,040 | 280,813 | 357,250 | -4% |
| Transfers In/Out | | | | | | |
| Transfer In - 3409 (Ad Valorem Tax) | 419,829 | 450,246 | - | 437,132 | 458,955 | 2% |
| Transfer In - 3409 Transfer Expenses | 63,238 | - | 5,297 | 6,621 | - | 0% |
| Total Transfers | 162,700 | 450,246 | 5,297 | 443,753 | 458,955 | 2% |
| Ending Fund Balance | \$ 672,239 | \$ 633,838 | (247,582) | \$ 793,141 | \$ 740,043 | 17% |

**Mt View Sanitary District
Capital Outlay Fund 3412
FY 23-24 Final Budget**

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|------------------|------------------|--------------------------|------------------|------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Beginning Fund Balance | 2,211,409 | 553,353 | | 553,353 | 2,420,950 | |
| Revenues | | | | | | |
| Permits & Inspections | | 20,853 | - | - | 20,900 | 0% |
| Capacity Fees | 54,323 | 315,315 | 427,146 | 533,933 | 23,700 | -92% |
| Interest on LAIF | 4,320 | 8,341 | 23,949 | 29,936 | 44,900 | 438% |
| Other Revenues | (3,504) | - | 11,000 | 13,750 | 89,500 | 0% |
| Total Revenues | 55,140 | 344,509 | 462,095 | 577,619 | 179,000 | -48% |
| Expenditures | | | | | | |
| Collections | | | | | | |
| 4404M-14 Office Exp - Ops - Coll | 2,438 | 2,000 | 50 | 63 | 11,000 | 450% |
| COLL SYS CLEANING & CCTV / CONDITION ASSMT | | 1,000 | - | - | 1,000 | 0% |
| 888 HOWE ROAD SANITARY SEWER REPLACEMEN | 2,388 | 1,000 | 50 | 63 | 10,000 | 900% |
| 4504P-10 Contractual - Ops - Coll | 87,848 | 614,000 | 395,474 | 519,342 | 90,000 | -85% |
| COLL SYS CLEANING & CCTV / CONDITION ASSMT | 8,813 | 589,000 | 395,474 | 494,342 | - | -100% |
| 770 CENTRAL & KELLY / SAXON REPAIRS | - | 25,000 | - | 25,000 | - | -100% |
| IRON ADJUSTMENTS AFTER STREET PAVEMENT PF | 54,080 | - | - | - | 90,000 | 0% |
| 4554P-10 Professional - Ops - Coll | 297,530 | 522,000 | 259,836 | 324,795 | 179,000 | -66% |
| COLL SYS CLEANING & CCTV / CONDITION ASSMT | 7,598 | 162,000 | 83,254 | 104,068 | 69,000 | -135% |
| PUMP STATION MISCELLANEOUS REHABILITATION | | 220,000 | 79,938 | 99,923 | - | -100% |
| 888 HOWE ROAD SANITARY SEWER REPLACEMENT | | 140,000 | 96,643 | 120,804 | 110,000 | -27% |
| 10 Collections Total | 387,816 | 1,138,000 | 655,360 | 844,199 | 280,000 | -75% |
| Treatment Plant | | | | | | |
| 4404M-14 Office Exp - Ops - Plant | - | 1,000 | - | - | - | -100% |
| UV DISINFECTION REPLACEMENT | | 1,000 | - | - | - | -100% |
| 4504P-11 Contractual - Ops - Plant | - | 2,394,000 | 1,661,258 | 2,076,573 | 250,000 | -90% |
| UV DISINFECTION REPLACEMENT | | 2,394,000 | 1,661,258 | 2,076,573 | 250,000 | -90% |
| 4554P-11 Professional - Ops - Plant | 39,468 | 1,069,000 | 697,240 | 871,550 | 543,000 | 0% |
| UV DISINFECTION REPLACEMENT | | 808,000 | 597,680 | 747,100 | 50,000 | -94% |
| I&I REDUCTION PROGRAM / WW FLOW MGMT | | - | - | - | - | 0% |
| PLANT MASTERPLAN & STRATEGIC INITIATIVES | | - | - | - | - | 0% |
| ENERGY INFRASTRUCTURE PROGRAM | | - | - | - | - | 0% |
| PLANT IMPROVEMENTS | | 261,000 | 99,560 | 124,450 | 293,000 | 12% |
| CONTINGENCY | | - | - | - | 200,000 | 100% |
| 11 Treatment Plant Total | 39,468 | 3,464,000 | 2,358,498 | 2,948,123 | 793,000 | -77% |
| 4504B-12 Contractual - Marsh | 5,454 | 35,000 | 6,475 | 8,094 | 35,000 | 0% |
| MOORH M ENHCH WRAP UP | 5,454 | 5,000 | - | - | 5,000 | 0% |
| MOORHEN MARSH MISC IMPROVEMENTS | | 30,000 | 6,475 | 8,094 | 30,000 | 0% |
| 4554B-12 Professional - Marsh | 8,198 | 11,000 | 298 | 372 | 11,000 | 0% |
| MOORH M ENHCH WRAP UP | 8,198 | 11,000 | 298 | 372 | 11,000 | 0% |
| 12 Marsh Total | 13,651 | 46,000 | 6,773 | 8,466 | 46,000 | 0% |

Mt View Sanitary District
Capital Outlay Fund 3412
FY 23-24 Final Budget

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|---|--------------------|------------------|--------------------------|---------------------|---------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Admin & General | | | | | | |
| 4404M-14 Office Exp - Main - Adm/Gen | 1,498 | 300 | 281 | 351 | 300 | 0% |
| COUNTY PROFESSIONAL SERVICES | 497 | 300 | 281 | 351 | 300 | 0% |
| | | | | | | |
| 4554M-14 Professional - Main - Adm/Gen | 53,005 | 64,000 | 44,669 | 55,836 | 84,000 | 31% |
| DEVELOPMENT PLAN REVIEW | 20,859 | 46,000 | 12,804 | 16,004 | 24,000 | -48% |
| DEVELOPMENT INSPECTIONS (sub inspections) | 6,701 | 18,000 | 31,866 | 39,832 | 60,000 | 233% |
| 14 Admin & General Total | 55,097 | 64,300 | 44,950 | 56,188 | 84,300 | 31% |
| | | | | | | |
| Total 3412 Expenditures | 496,032 | 4,712,300 | 3,065,580 | 3,856,975 | 1,203,300 | -74% |
| | | | | | | |
| Transfers In/Out | | | | | | |
| Transfer In - 3409 (Capital) | 871,133 | - | (871,133) | (871,133) | 1,300,000 | 0% |
| Transfer In - 3415 (2021 IPC) | | 5,980,000 | 6,018,086 | 6,018,086 | - | -100% |
| Total Transfers | (1,194,933) | 5,980,000 | 5,146,953 | 5,146,953 | 1,300,000 | 0% |
| | | | | | | |
| Ending Fund Balance | \$ 575,584 | 2,165,562 | 2,543,468 | \$ 2,420,950 | \$ 2,696,650 | 25% |

Mt View Sanitary District
Debt Service Fund 3415
FY 23-24 Final Budget

| Ctr/GL Line / Job | FY 21-22 Actual | FY 22-23 Budget | | | FY 23-24 Budget | |
|--|---------------------|--------------------|--------------------------|--------------------|-------------------|-----------------|
| | | Approved Budget | YTD Actual as of 3/31/23 | YE Proj | Final Budget | Budget % Change |
| Beginning Fund Balance | 5,980,740 | 5,915,607 | | 5,915,607 | 365,844 | |
| Revenues | | | | | | |
| Interest on LAIF | 22,508 | 30,000 | 18,293.08 | 22,866 | - | -100% |
| Other Revenue | (77,141) | | | - | - | 0% |
| Total Revenues | (54,633) | 30,000 | 18,293.08 | 22,866 | - | -100% |
| Expenditures | | | | | | |
| Admin & General | | | | | | |
| 4404M-14 Office Exp - Main - Adm/Gen | 97 | 200 | 82.00 | 103 | 200 | 0% |
| COUNTY PROFESSIONAL SERVICES | 97 | 200 | 82.00 | 103 | 200 | 0% |
| 4950C-14 Interest on Loan Payable | 401,335 | 401,244 | 156,358.45 | 401,244 | 369,092 | -8% |
| INTEREST ON INSTALLMENT SALES AGREEMENT 2018 | 228,985 | 228,985 | 73,087.46 | 228,985 | 210,086 | -8% |
| INTEREST ON INSTALLMENT SALES AGREEMENT 2021 | 172,350 | 172,259 | 83,270.99 | 172,259 | 159,006 | -8% |
| 14 Admin & General Total | 402,932 | 401,444 | 156,440.45 | 401,347 | 369,292 | -8% |
| Total 3415 Expenditures | 402,932 | 401,444 | 156,440.45 | 401,347 | 369,292 | -8% |
| Transfers In/Out | | | | | | |
| 2018 Installment Sales Agreement | | | | | | |
| 2018 Note Payment | 449,345 | 449,345 | 449,344.52 | 449,345 | 449,345 | - |
| 2021 Installment Sales Agreement2 | | | | | | |
| 2021 Note Payment | - | 397,458 | 199,568.97 | 397,458 | 397,458 | - |
| Transfer In - 3409 (Expenses) | 1,500 | - | - | - | - | - |
| Transfer Out - 3412 (2021-2022 Projects) | - | (5,980,000) | (6,018,086) | (6,018,086) | - | -100% |
| Total Transfers | 848,303 | (5,133,197) | (5,369,172.51) | (5,171,283) | 846,803 | -100% |
| Ending Fund Balance | \$ 6,371,478 | \$ 974,110 | (5,507,319.88) | \$ 365,844 | \$ 843,355 | -13% |

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: Financial Management
POLICY TITLE: Internal Controls
POLICY NUMBER: 4100
DATE REVISED: December 2022

Purpose and Authority.

The primary purpose of the Internal Control Policy is to establish checks and balances that help protect Mt. View Sanitary District (MVSD) from internal threats, such as theft, embezzlement, and mismanagement of funds by employees, suppliers, or customers; and, to minimize risks and protect assets, ensure accuracy of records, promote operational efficiency, and encourage adherence to policies, rules, regulations, and laws.

There will be established procedures for the adequate separation of duties, including at least the following:

- a) a Receipt Log of all cash/checks received will be maintained daily by an Administrative Assistant, not in the Finance department;
- b.) the Accounting & Financial Analyst enters the detail into the GL and prepares or oversees the deposit and ensures it is made with the Contra Costa County Auditor-Controller's Office (CCCACO);
- c.) the Chief Finance Officer confirms that the bi-weekly deposits agree with the original of the receipt log, which he/she maintains;
- d.) an Invoice log of all invoices presented for payment is maintained by an Administrative Assistant, not in the Finance department;
- e.) all invoices presented for payment must be approved by an employee authorized by the Policy and Procedure 2270 – Purchasing; the CFO and/or General Manager verifies that the invoices have been approved with the review of the Purchase Journal;
- f.) the Accounting & Financial Analyst enters the invoices for payment but does not have access to add/modify vendors in the accounting system; the CFO adds/modifies vendors;
- g.) the Chief Finance Officer and the General Manager review and authorize all invoices prior to payment via the purchase journal;

- h.) a Check Control Log, maintained by the Administrative Assistant, will be utilized with every Accounts Payable (AP) check run to ensure the number of checks determined in the Select for Payment Report is the number used to ensure no additional checks have been utilized;
- i.) the Check Control Log will be kept with the locked check stock for review; the Board Secretary and Administrative Assistant can access the locked stock; the Accounting & Financial Analyst cannot access the locked check stock;
- j.) the Chief Finance Officer confirms that the bi-weekly AP checks agree with the original of the invoice log, purchase journal, and Check Control Log; the authorized signers of checks are 1) Chief Finance Officer, 2) General Manager, 3) Board President, 4) Board Vice President, or 5) Board Secretary; the Board of Directors receives a copy of paid disbursements and approves/accepts the disbursements at the monthly Board meeting via the Consent Calendar;
- k.) all paid invoices shall be so marked, filed for reference, and mailed by the Administrative Assistant;
- l.) the bank reconciliation will be prepared promptly (within 7 days) after month-end (e.g., by 13th of the month received from CCCACO) by the Accounting & Financial Analyst who has no authority to sign checks or approve other debits and transfers against the account; reconciliations will be reviewed and approved by the Chief Finance Officer with initials and date;
- m.) Payroll is prepared by the Accounting & Financial Analyst and reviewed and submitted by the Chief Finance Officer; new employees are input in the Paychex database by the Board Secretary or Chief Finance Officer; updates are made by the Accounting & Financial Analyst;
- n.) the same employee cannot be responsible for authorizing transactions, collecting or paying bills, and maintaining accounting records.

There will be an annual Financial audit, and any finding(s) shall be reported to the Board of Directors with simultaneous notice to the General Manager.

There will be biennial audits of the Property/Liability, and Workers' Compensation Program claims paid by the District, and those report(s) will be promptly presented to the Board of Directors.

Regarding the District's cash reserve account in the Local Agency Investment Fund (LAIF), the District will maintain a balance for all programs not to exceed the amount as currently authorized by LAIF guidelines, and transfers out of LAIF may only be made to the District's General Cash Account with the Contra Costa County Treasurer's Office (CCCTO) and must have the approval of one of the following individuals: 1) Chief Finance Officer, 2) General Manager, 3) Board President or 4) Board Vice President. The requests for such transfers out of LAIF shall be signed by one of the four individuals above and be supported by detailed information, which shall be maintained by the District's Chief Finance Officer.

Other excess funds shall be deposited in or transferred to such long-term investment accounts as the Board may, from time to time designate by resolution; and

Funds in the investment account(s) shall only be withdrawn upon approval of the Board of Directors by resolution. Such withdrawals must then be remitted only to one of the checking accounts

referenced above in Section 4100.40 of this policy. The requests for such transfers shall be signed by the Chief Finance Officer or General Manager and be supported by detailed information, which shall be provided to the Board of Directors approving the transfer. Such information shall be maintained by District's Chief Finance Officer.

To maximize interest earnings and manage the District's cash flow needs, the Chief Finance Officer will strive to maintain a reasonable balance in the checking accounts to off-set monthly bank charges, but at the same time recognizing that surplus funds should be transferred as appropriate to LAIF or the long-term investment accounts.

Templates for Fed-wire or Automated-Clearing House (ACH) Transfers out of the District's bank accounts may only be created by the Chief Finance Officer. Subsequent use of these Fed-wire or ACH templates shall require two staff – the Accounting & Financial Analyst and the Chief Finance Officer or General Manager.

The signing of any checks written on the accounts of the District will be in accordance with the District's Purchasing Policies and Procedures. All "fed wires" or ACH transfers that exceed \$50,000 (other than to/from LAIF or from the Payroll Account) shall be considered similar to a "large check" and be disclosed quarterly to the Board.

Any payment of funds for claims and/or allocated loss adjustment expenses will be made in accordance with the District's California Sanitation Risk Management Authority Insurance Policies (CSRMA).

The Board of Directors will review these internal control policies upon completion of each year's audit with input from its external auditor.

Review of Policy.

This policy shall be reviewed by staff every two years to ensure compliance with all applicable laws and, if necessary, presented to the Board for update.

This Policy No. 4100 supersedes any policy inconsistent with the provisions included above.

Mt. View Sanitary District

POLICY AND PROCEDURE MANUAL

POLICY SECTION: Financial Management
POLICY TITLE: Accounts Receivables / Write-offs
POLICY NUMBER: 4200
DATE REVISED: December 2022

Purpose and Authority.

It is the policy of the District that accounts receivable are reviewed monthly, as it is critical to the cash flow of the District and requires continued follow-up and attention.

There will be established procedures for the review and write-offs, including at least the following:

- a) The accounts receivable balances are reviewed monthly by the Chief Financial Officer, along with assigned staff.
- b) Notices are sent for all accounts 45 days after their due date.
- c) Finance charges of ten (10) percent per month are assessed on all accounts past due as provided by District Code, Section 7.15.3 Payment of Fees, Charges, and Delinquencies.
- d) Credit memos are limited to the control of the Chief Financial Officer after approval by the General Manager or his or her designee.
- e) At month-end closing, an accounts receivable schedule is prepared, reviewed, and reconciled to the General Ledger. The trial balance report is compared to the General Ledger for accuracy.
- f) A five (5) percent allowance of total accounts receivable is deemed appropriate for bad debt to be carried on the Balance Sheet. Every attempt is made for collection before the District writes-off any balance or deposits funds. At year-end, it is determined if there are uncollectible items and, if so, those are written off by the Chief Financial Officer upon approval by the General Manager or his or her designee. Any amount over the approved allowance for bad debt must be approved by the Board of Directors prior to write-off.
- g) At the auditors' recommendation (see FY 2021 End of Audit Communication Letter, p4), balances that are 4 years old and older are deemed appropriate for write-off. This includes construction deposits.

Review of Policy.

This policy shall be reviewed and, if necessary, updated every three years to ensure compliance with all applicable laws.

Mt. View Sanitary District

Policies and Procedures Manual

POLICY SECTION: Financial Management
POLICY TITLE: District Financial Reserves Policy
POLICY NUMBER: 3125
DATE REVISED: December 2022

Purpose and Authority.

The Mt. View Sanitary District Board of Directors considers it prudent to establish a policy for the District’s fund balances and to establish reserves as necessary to provide for the continued long-term provision of services to the District’s ratepayers.

The purpose of the District Financial Reserves Policy is threefold:

- a) To enable realistic long-term planning,
- b) To assist with the effective development of annual budgets, and
- c) To promote clear communications with the general public and District staff.

The elements of the policy are created by the Board of Directors and may be revised by the Board of Directors as needed. In developing this policy, the District reviewed and considered information provided by the California Special Districts Association and the Government Finance Officers Association (GFAO), conducted independent research, and consulted with the District’s Auditor.

District Financial Structure

The District operates on a fiscal year that runs from July 1 to June 30. The District’s business functions are that of an enterprise. As such, for the purposes of reporting the District’s Financial Position, all of the District’s business activities are considered a single business operation. For internal tracking, budgeting, and long-range planning, the District has separated its functions into four individual operations; Operations and Maintenance, Facilities Rehabilitation, Capital Outlay, and Debt Service.

Each operation is budgeted and accounted for separately through the use of separate charts of accounts or “Funds” as identified in Table 1 below:

TABLE 1

| Business Operation | Fund |
|----------------------------|-------------|
| Operations and Maintenance | 3409 |
| Facilities Rehabilitation | 3410 |
| Capital Outlay | 3412 |
| Debt Service | 3415 |

The District’s Revenues consist of Sewer Service Charges, Ad Valorem Property Taxes, Revenues from Leases (Cellular Telephone Sites and Billboards), Development Related Fees (Permit, Plan Review, Inspection, and Connection Fees), and miscellaneous other fees and charges for services provided. The District’s Revenues are generally received and deposited into Fund 3409 – Operations and Maintenance and distributed among the four Funds either by Board Direction or budgeted transfer from Operations and Maintenance. Existing Board Direction is to transfer District Ad Valorem Property Tax Revenue to Fund 3410 – Facilities Rehabilitation to fund the repair, replacement, and extension of the useful life of existing District Facilities. Current Board Direction is also to transfer Developer Related Fee revenues to Fund 3412 – Capital Outlay to offset the costs associated with assisting in the land development process (plan review and inspection) and to fund capacity (fair share of existing or future capacity within the District’s collection, treatment and disposal systems).

The majority of the District’s Revenue is the Sewer Service Charge which is collected by the County Tax Assessor/Collector along with the general property taxes. The District’s Sewer Service Charge is therefore collected in December and April of each year, with approximately 50% of revenue due and received at each installment. It is, therefore, necessary for the District to maintain sufficient cash on hand to fund District Operations and Maintenance expenditures for a minimum of six to seven months until receipt of the initial revenues in December of each year.

Definitions

Fund 3409 Fund Balance – Fund 3409 Fund Balance is defined as the cash assets allocated to the Operations and Maintenance Fund less all current commitments and liabilities allocated to Operations and Maintenance. The Fund accounts for services rendered on a cost-reimbursement basis within the District. The District maintains one enterprise fund, the General Fund, which is used to account for operating revenue and expenses related to providing service to its customers.

Fund 3410 Fund Balance – Fund 3410 Fund Balance is defined as the cash assets allocated to the Facilities Rehabilitation Fund less all current commitments and liabilities allocated to Facilities Rehabilitation. The Fund is used to account for the repair and/or replacement of the collection system and other aging systems of the Treatment Plant from proceeds of the Ad Valorem Tax collections.

Fund 3412 Fund Balance - Fund 3412 Fund Balance is defined as the cash assets allocated to the Capital Outlay Fund less all current commitments and liabilities allocated to Capital Outlay. The Fund is used to account for the construction and acquisition of capital improvements by the District.

Fund 3415 Fund Balance – Fund 3415 Fund Balance is defined as the cash assets allocated to Capital Projects less all current commitments and liabilities allocated to the Capital Projects. The Fund is used to account for the District’s financing activities in accordance with the guidelines set forth in the District’s Debt Issuance Policy and Procedures.

District Financial Reserves

Operations and Maintenance – Fund 3409

Operating Reserve – The Operations and Maintenance Fund shall maintain an operating reserve equal to 7/12 of the District’s Operations and Maintenance expenditure budget for the purpose of funding budgeted District operations and maintenance expenditures until receipt of Sewer Service Charge revenues from the County Tax Assessor/Collector. The Operating Reserve may be depleted as necessary to fund budgeted District operations and maintenance expenditures and shall be replenished no later than July 1 of each year.

Petty Cash Reserve – The Operations and Maintenance Fund shall maintain a petty cash reserve of \$250.00. Petty cash may be used to make change for customers and/or to pay for small purchases which require cash, such as parking or public transit. The Petty Cash Reserve will be fully replenished at least monthly or whenever the balance falls below \$150.00.

Designated Reserve – The Operations and Maintenance Fund shall maintain a designated reserve of \$1,000,000. The purpose of the designated reserve is to, upon approval by the District Board of Directors, fund significant one-time outlays such as a sudden immediate capital need (such as might result from the failure of a major component within the system) or in response to some natural disaster. The unrestricted reserve may also be used by the Board of Directors for rate stabilization or for any other purpose approved by the Board of Directors.

Fund 3409 Fund Balance – The Operations and Maintenance Fund 3409 fund balance, less defined reserves, is undesignated and unreserved and may, by Board of Directors Approval, be appropriated and depleted to meet District needs.

Facilities Rehabilitation – Fund 3410

Fund 3410 Fund Balance – The Facilities Rehabilitation Fund 3410 fund balance is designated and assigned to future facilities rehabilitation project needs. The District Board of Directors may appropriate and deplete the Fund 3410 fund balance as necessary in support of those project needs.

Capital Outlay – Fund 3412

Fund 3412 Fund Balance – The Capital Outlay Fund 3412 fund balance is designated and assigned to future Capital Outlay project needs. The District Board of Directors may appropriate and deplete the Fund 3412 fund balance as necessary in support of those project needs.

The minimum designated reserve target shall be a fixed dollar amount of \$1.5M annually.

Other – The District Board of Directors may, from time to time, designate and establish additional reserves for specific or general purposes.

The District shall use a comprehensive approach to budgeting resources to properly maintain assets. The comprehensive approach shall take into account plans to maintain existing facilities and replace worn, aged, deteriorated, obsolete or inefficient assets.

Mt. View Sanitary District

Policies and Procedures Manual

POLICY SECTION: Financial Management
POLICY TITLE: Fixed Capital Assets
POLICY NUMBER: 4300
DATE CREATED: October 13, 2022

Purpose and Authority.

The District has significant investments in capital assets, such as land, buildings, furniture, fixtures, vehicles, subsurface sewer lines, and equipment. The purpose of this policy is to ensure that the District's capital assets are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with regulations, audit requirements, and generally accepted accounting principles.

This policy addresses the requirements for the accounting of capital assets and does not address areas related to the approval, authorization, and appropriation of building construction or capital outlay projects.

Description.

A capital asset is any tangible or intangible asset that the District has either purchased, paid for, constructed, or manufactured for use in the day-to-day operations of the District, and the District is the titled owner or legally responsible party (i.e., leased items) with:

- 1) a useful life greater than one year, and
- 2) a cost basis of \$5,000 (capitalization threshold) or more.

Cost basis refers to the total price of the item, less discounts, and includes ancillary payment at the time of purchase/lease/donation required to place the asset in its intended state of operations. Donations with an estimated or appraised value of \$5,000 or more and having a useful life greater than one year are also considered capital assets. If something other than cash is used to pay for an item, then the fair market value of the non-cash payment or consideration determines the item's cost or market acquisition value. Fair market value is what the District would normally spend on a like purchase.

Capital assets include items such as land, land improvements, intangibles, subsurface sewer lines, buildings and building improvements, vehicles and equipment, and moveable furniture and fixtures.

Items with a cost basis of less than \$5,000 are recognized as a current period expenditure in the period it was acquired, and items with a cost basis of \$5,000 or more are capitalized. When assets are capitalized, the cost is moved to an asset account for financial reporting purposes.

Responsibilities and Controls.

The Accountant/Financial Analyst referenced in this policy is the individual with capital asset responsibilities or personnel tasked with capital asset responsibilities. The Administrative Services Manager referenced in this policy is Administrative Services Manager in the Administration Department or assigned personnel responsible for the District’s information technology.

Mt. View Sanitary District employees are responsible for safeguarding the District’s capital assets. Management is responsible for establishing and maintaining internal controls to achieve the objectives of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations. The Accounting Department is responsible for overseeing the financial reporting of capital assets. The Accounting Department is responsible for tagging, inventorying, properly capturing cost basis, calculating and maintaining accumulated depreciation, updating financial records relating to capital assets, and providing information for financial reporting of the asset. The Administrative Services Manager is responsible for tracking all information technology-related capital assets and communicating changes in those assets to the Accounting Department.

Guidelines and Definitions.

A. Capital Asset Classifications & Useful Life

Estimated useful life means the estimated number of years that an asset will be put in use for the purpose for which it was acquired/leased. Capital assets that meet the appropriate cost basis and estimated useful life criteria are grouped in the following classes:

| <u>Class</u> | <u>Estimated Useful Life</u> |
|--|-------------------------------------|
| • Vehicle and equipment | 5-15 years |
| • Moveable furniture and fixtures | 5-10 years |
| • Buildings and building improvements | 20-50 years |
| • Land (not depreciated) | Not applicable - Infinite years |
| • Land improvements | 10-20 years |
| • Intangible asset | 5- indefinite years |
| • Infrastructure, such as subsurface lines | 20-50 years |
| • Capacity rights | 30 years |

Vehicle and equipment – Tangible assets not permanently affixed to a building and are used for operations. Some examples include sewer rodders, sewer cleaning trucks, closed-circuit television cameras, etc. Large purchases of equipment are not capitalized if individual items are below the capitalization threshold.

Moveable furniture and fixtures – Tangible assets to be used for daily operations. Large purchases of furniture and fixtures are not capitalized if individual items are below the capitalization threshold. Improvements or additions to existing furniture or fixtures that meet or exceed the capitalization threshold should be recorded as an addition to the asset. Some expenses to be included in the cost of moveable furniture and fixtures include freight charges, handling and storage charges, in-transit insurance, installation charges, and charges for testing and preparation for use.

Buildings and building improvements – A building is a structure permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are additions or improvements to buildings that materially extend the useful life of a building, increase the value of the building by meeting the capitalization threshold, or both. Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building are to be included in the value of the building. Assuming all meet the capitalization threshold, examples include installation or upgrade of heating and cooling systems, installation or upgrade of walls, floors, new/upgraded windows, fiber optic cabling, expansions/additions to buildings, etc. Adding, removing and/or moving of walls relating to renovation projects that are not major rehabilitation and do not increase the value of the building are not to be capitalized. See additional information in Section I, Improvements and Repairs.

Land – Defined as the surface of the earth used to support structures and may be used to grow grass, shrubs, and trees, together with applicable acquisition costs and without any land improvements. Land is characterized as having unlimited life. Therefore, costs such as the purchased/leased/donated price, legal and title fees, surveying, right-of-way, environmental fees, appraisal fees, and commission fees are capitalized but not depreciated.

Land improvements – Betterments, site preparations, and site improvements other than building, which are built, installed or established to enhance the quality or facilitate the use of land for a particular purpose. Examples include landscaping, fencing, parking lots, sprinklers, flagpoles, etc. Costs include purchased/leased/donated price, job costs, contract price, and any other expenditure necessary to put a structure or improvement into operations.

Intangible asset – A non-physical identifiable long-term asset. Examples include goodwill, land use rights, copyrights, patents, capacity rights, software, etc. However, user training and annual maintenance costs cannot be capitalized.

Infrastructure asset – Defined as long-lived capital assets that are stationary and can be preserved for a significantly greater number of years than most capital assets. Examples include subsurface sewer lines.

B. Procuring a Capital Asset

Purchasing a capital asset is done in the same manner as any other purchase of goods if it has been approved through the annual capital budget process. Information technology purchases, including related items and supplies, must be ordered and/or approved by the Administrative Services Manager.

The department supervisor is responsible for notifying the Accounting Department when the capital asset item and all of its components are purchased. The department supervisor must complete and submit a Capital Asset Addition Form to the Accounting Department within 2 weeks of receiving the asset. See Tagging section below. Excluding construction projects, every effort must be made to procure capital assets prior to May 31st annually.

Subsequent Expenditures: To Capitalize or Expense

Subsequent expenditures after the asset has been placed in service must meet governmental accounting standards to be added to the value of the existing asset.

Governmental accounting standards require expenditures that either:

- Extend the original estimated useful life, or
- Increase the service capacity of the asset, or
- Significantly improve quality and higher value compared to the old item/part (for replacement), or
- Significantly changes the original purpose or function of the asset.

Accordingly, expenditures must meet or exceed \$5,000 to be capitalized. Refer to Capital Asset Decision Tree (Attachment A) for determining the capitalization of subsequent purchases made on an existing capital asset.

C. Capital Leases

Capital leases are defined as a lease that transfers substantially all benefits and risks of ownership of property to the District during the term of the lease. Leases which meet one of the four requirements below are considered capital leases and shall be accounted for as a capital asset if the cost of the property reaches or surpasses the capitalization threshold.

1. The lease transfers ownership of the property to the lessee by the end of the lease term (i.e., the title of the leased copier transfers at the end of the lease term); or
2. The lease contains a bargain purchase option (e.g., the leased copier can be purchased for \$5,000 or more, and the price of the purchase option is less than the remaining value of the asset); or
3. The lease terms equal 75% or more of the estimated useful life of the leased property (e.g., a copier is leased for 4 years, and the copier has a useful life of 5 years); or
4. The present value of the minimum lease payments exceeds 90% of the fair market value of the leased property at the date of the lease agreement (e.g., 60 monthly lease payments of \$150 totaling \$9,000 on a copier with a purchase price of \$10,000).

D. Receiving a Capital Asset

The department ordering the goods will be the responsible party to receive and verify the items ordered and ensure the item received is correct and in good condition. Generally, all orders are received with a packing slip. This packing slip should be compared against the items received and ordered. Proper receipt of goods will be acknowledged by signing and dating the packing slip for attachment to the invoice.

E. Tagging

All capital assets held by the District are assigned an asset number and a tag identification number when possible. Asset identification tags are affixed to each asset unless it is not practical. Once the Capital Asset Addition Form is submitted to the Accounting Department, the Accounting Department coordinates with the appropriate personnel to tag newly acquired assets or retag the assets at the department's request. Capital asset tags should be placed on assets in a manner that ensures ease of identification when capital asset inventory is performed without defacing or reducing the functionality of the asset. During the tagging process, the Accounting Department will verify information such as the description of the asset, model number, serial number, and location of the asset. Components of an asset will be identified with an individual asset number.

E. Asset Valuation

Purchased or leased assets shall be recorded on actual costs, including:

- Purchase price of the item, related taxes, and transportation costs.
- Construction cost of the item, which can include labor.
- Direct expenses such as freight and handling, installation and assembly costs, in-transit insurance, and any other direct expenses incurred by the District in obtaining the asset prior to the date the asset is put in service.

Subsequent items which fall under the \$5,000 threshold and are purchased/leased/donated after an asset has been placed in service are expensed immediately and not capitalized.

The estimated value recorded by the District for a donated asset is the market value on the date the asset is received by the District. To determine the market value of the asset, the department receiving the donated asset is responsible for determining the value of the asset, and may use the appraisal price or market selling price of an equivalent item. If there are any questions regarding the valuation method, the department should contact the Accounting Department for assistance.

For donated sewer construction projects (also known as contributed facilities), the Engineering Department will provide the estimated value of the donated asset.

When the District constructs a capital asset for its own use, all direct costs are included in the total cost of the asset. This includes items such as architectural, engineering, legal, consulting, etc.

F. Construction-in-Progress

Construction-in-Progress (CIP) is defined as the accumulation of all costs incurred on uncompleted land improvements, buildings, building improvements, infrastructure, or other capital construction projects. Feasibility study costs should not be recorded to CIP if the feasibility study is used to determine whether a project is probable.

CIP may also include other capital asset classes (e.g., vehicles) that have not been put in service or completed cost accumulation as of the fiscal year-end.

When CIP assets are ready to be placed into service, they are reclassified into the appropriate asset class.

G. Improvements and Repairs

Repair and maintenance expenditures are those incurred in the ordinary course of business to keep an asset functioning as intended for the length of its original, useful life and for its original purpose. Repairs and maintenance allow the asset to retain value rather than provide additional value. Whereas improvement costs provide additional value to an existing asset. Criteria for capitalizing improvement costs are discussed in the examples below.

Examples of expenditures/expenses classified as repair and maintenance include:

- Plumbing or electrical repair.
- Cleaning, pest extermination, or other periodic maintenance.
- Interior decorations such as draperies, blinds, curtain rods, paint, etc. Maintenance of building exterior such as repainting, replacing sections of deteriorated siding, roof, etc.
- Adding, removing and/or moving walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building.
- Improvement projects of minimal or no added life expectancy and/or value to the building.
- Any other maintenance-related expenditure/expense that does not increase the value of the asset.
- General equipment repairs to bring the asset to its original condition (i.e., replacing a broken component).

H. Movement of Assets

Often it is necessary for departments to move capital assets from one location/department to another. Movement of the asset will be completed after obtaining proper authorization from the requesting and receiving departments. All computer equipment shall be moved only with the express written consent of the Administrative Services Manager. A Capital Asset Deletion/Transfer Form must be completed and submitted to the Accounting Department within 14 days of the event.

Should a component be moved from one asset to another, the department supervisor must submit a completed Capital Asset Deletion/Transfer Form to change the capital asset system record for the component unit to the Accounting Department within 14 days of the event.

I. Disposal/Retirement of Capital Assets

A department may dispose of a capital asset due to:

- Lack of need – obsolescence
- Impairment – significant or unexpected wear, damage, or deterioration
- Excess cost of maintenance
- Theft/Loss
- Trade-in

The department supervisors are responsible for completing and submitting a Capital Asset Deletion/Transfer Form to the Accounting Department within 14 days of the event. All computer and technology-related disposals or transfers must be approved by the Administrative Services Manager prior to notifying the Accounting Department with the exception of computer and technology-related items. It is the department's responsibility to make arrangements to pick up and dispose of the asset. For computer and technology-related items, the Administrative Services Manager will arrange the disposal.

Stolen assets must be reported to the police, and a copy of the police report is provided to the Accounting Department with a Capital Asset Deletion/Transfer Form. When recording the disposal of the stolen asset in the District's accounting system, the police report number must be included in the Reason field.

With a building or sewer rehabilitation or renovation, only a section of the asset is retired (partial retirement) for the section of the asset being renovated. To determine the value of the asset being renovated, the District's methodology is based on discounting the current costs of the renovation back to the date of the asset being renovated.

J. Impairment

Impairment is a significant or unexpected decrease in the service utility or abrupt decrease in the fair value of a capital asset that will continue to be used in operations. Because impaired assets continue to be used in operations rather than be sold, their book values need to be reduced to reflect the loss in service utility resulting from the impairment. However, a temporary decline in service would not constitute impairment (e.g., using an office building as a warehouse for one year).

Impairment is assumed to be permanent unless there is sufficient evidence to demonstrate that it is not, in which case the capital asset should not be written down. Indicators of impairment are:

- Physical damage where action would be needed to restore lost service utility.
- Changes in laws, regulations, or other environmental factors that negatively affect service utility (beyond the control of the District).
- Technological developments that negatively affect service utility or evidence of obsolescence.
- A change in the manner or duration of use of a capital asset that negatively affects service utility (under-employing the asset from its originally intended use).

- Stoppage of construction or development. For impairments resulting from stoppage of construction or development, the lower carrying value or fair value should be utilized.

K. Physical Inventory of Capital Assets

The Administration Department may verify the integrity of the capital asset records by conducting periodic physical inventory counts of capital assets and assessments and making any necessary adjustments to the capital asset system and financial records. The Accounting Department is tasked to conduct the physical inventory count and assessment at least once every three (3) years for the same asset class for inventoriable assets. A physical inventory should be performed by personnel having no direct responsibility (custody and receipt/issue authority) for the assets subject to the inventory count. If it is not feasible to use such personnel for any part of the inventory, then those portions are, at least, to be tested and verified by a person with neither direct responsibility for that portion of the inventory nor supervised by the person directly responsible.

The following capital asset classes are subject to periodic physical inventory:

- Vehicle and equipment
- Moveable furniture and fixtures
- Buildings and building improvements
- Land improvements
- Intangible asset

Due to the nature of certain stationary assets, performing a physical inventory every three years is not required. However, if required, the carrying value of the asset should be adjusted if the asset has been impaired. See section L for additional details.

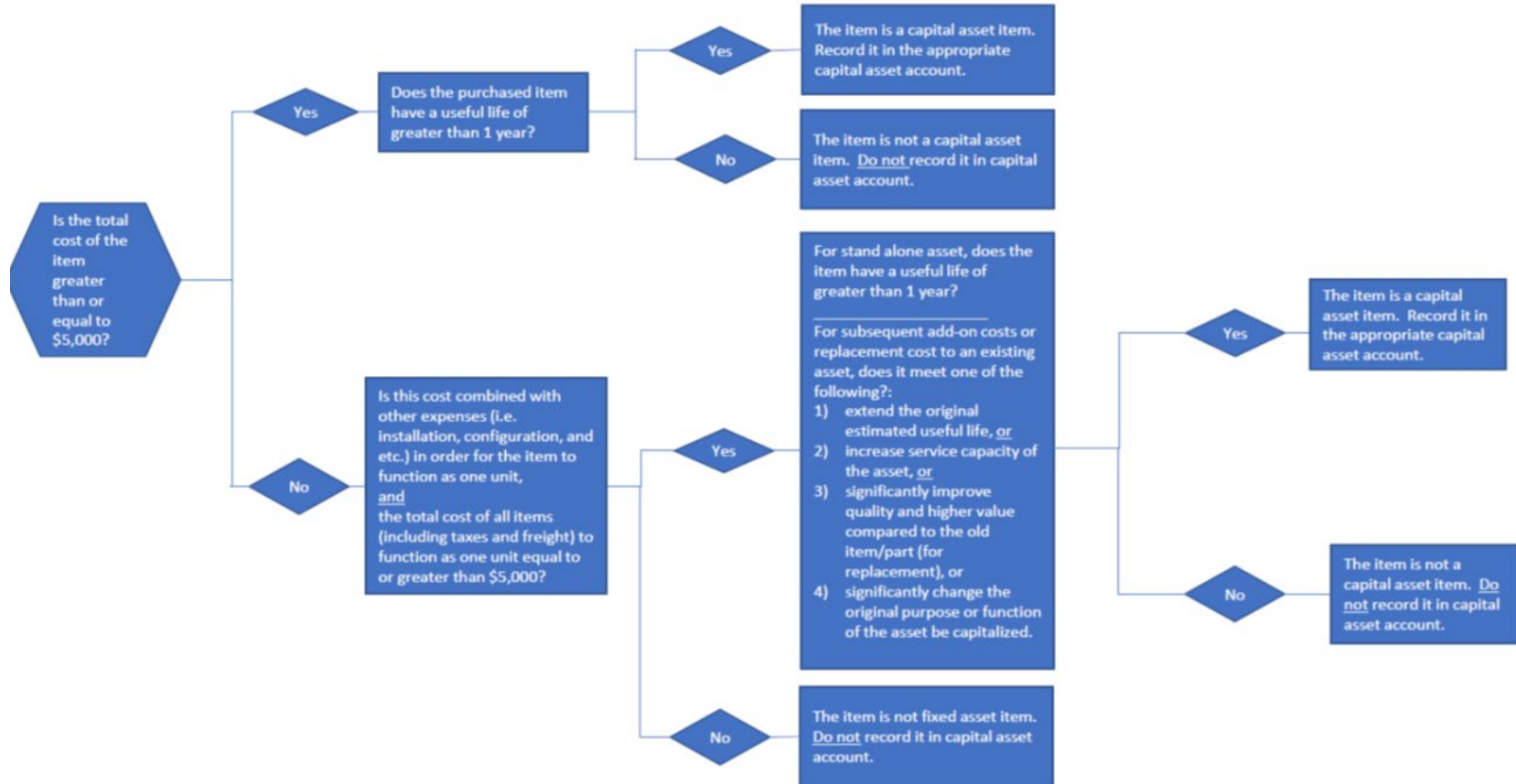
L. Depreciation of Capital Assets

Depreciation or amortization is the process of allocating the cost basis of a depreciable capital asset minus its salvage value over the period of its useful life rather than accounting for the cost as an expenditure in the year of acquisition. At the time a capital asset is acquired/leased/gifted, its cost basis is capitalized and subsequently depreciated utilizing the straight-line method beginning in the month the asset is placed in service and continues throughout its useful life

Review of Policy.

This policy shall be reviewed and, if necessary, updated every two years to ensure compliance with all applicable laws.

Attachment A - Capital Asset Decision Tree – Determining a Capital Asset Item



Mt. View Sanitary District

Policies and Procedures Manual

POLICY SECTION: Financial Management
POLICY TITLE: Investment of District Funds
POLICY NUMBER: 2115
DATE REVISED: December 2022

Purpose and Authority.

The purpose of this policy is to establish policies and procedures governing the investment of District funds. This policy is adopted pursuant to Government Code Sections 53600.6 and 53630.1, Government Code Section 53601, Government Code Section 53646(a), and other applicable laws.

The State Legislature has declared the deposit and investment of public funds by local officials, and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1); and,

Government Code Sections 53601, et seq., allows the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,

The treasurer or fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy, and such policy, and any changes thereto, are to be considered by the local agency’s legislative body at a public meeting (GC § 53646(a)). The statement shall also be annually presented to any oversight agency of the local agency.

For these reasons and to ensure prudent and responsible management of the public’s funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

Investment Guidelines.

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District.

Prudence.

The Members of the Board of Directors and District Employees authorized to make investment decisions subject to this policy are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, as fiduciaries, they shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under the circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Persons acting in accordance with this policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that upon discovery, the deviations from policy or expectations that pose a significant risk to the District's financial position are promptly reported to the General Manager and Board President and thereafter reported in the next issued quarterly treasury report.

Objectives.

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Liquidity: The secondary objective shall be to meet the liquidity needs of the District.

The third objective shall be to achieve a return on the funds under the District's control.