



BIENNIAL OPERATING BUDGET FISCAL YEARS 2023/24 AND 2024/25



BIENNIAL OPERATING BUDGET
FISCAL YEARS 2023/24 AND 2024/25

CASTRO VALLEY SANITARY DISTRICT
21040 Marshall Street
Castro Valley, California 94546
(510) 537-0757 – www.cvsan.org

Presented by:

Roland P. Williams Jr., General Manager/Treasurer

Prepared by:

Business Services Department

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INTRODUCTION

BOARD OF DIRECTORS



Daniel M. Akagi



Kristy
(Dooman) Woerz



Ralph Johnson



Timothy
McGowan



Dave Sadoff

STAFF

General Manager

Roland P. Williams, Jr.

Business Services Department

Zaneta Luna, Business Services Supervisor

Efren Quiroz, Application Support Specialist

Michael Nelson, Public Outreach Specialist

Stacy Marcoux-Powell, Executive Assistant
to the General Manager / Clerk of the Board

Purvi Solanki, Administrative Technician

Kyle Levy, Administrative Technician

Paris Jones, Accounting Clerk

Judy Rodriguez, Office Assistant

WASTEWATER

Collection System Maintenance Department

Gregory Williams, Collection System Maintenance Supervisor

Gilbert Espinoza, Senior Collection System Maintenance Worker

Kevin Dip, Senior Collection System Maintenance Worker

Jeff Zhong, Collection System Maintenance Technician

Lorenzo Grayson, Collection System Maintenance Worker

Alfonse Aquino, Collection System Maintenance Worker

Zero Waste Department

Naomi Lue, Zero Waste Supervisor

Jordan Figueiredo, Zero Waste Specialist II

Emmanuel Nava, Zero Waste Specialist II

Cole Caceres, Zero Waste Specialist I

Engineering Department

Landon Lochrie, Associate Engineer

Matthew Lee, Engineering Technician

Evan Choy, Engineering Technician

Garrick Horvath, Engineering Technician

BACKGROUND

SUMMARY

Castro Valley Sanitary District (CVSan) is a small public agency organized under the Health and Safety Code of the State of California. As a California Special District, CVSan has responsibility for the operation and maintenance of the sanitary sewer collection system within the unincorporated community of Castro Valley. The District also is in charge of the administration of a refuse collection franchise, the District's 25% interest in a wastewater treatment facility, implementation and administration of State and local mandated recycling programs, as well as District participation in sub-regional wastewater discharge and solid/hazardous waste management agencies.



CVSan Headquarters circa 1950

HISTORY

CVSan, located in Castro Valley, CA, was formed on July 25, 1939. Castro Valley, an active agricultural and poultry center had become a thriving residential community which, without wastewater facilities, presented serious health problems and made necessary the creation of CVSan and the installation of a sanitary sewer system.

SERVICE AREA

Castro Valley is located in Northern California, east of the San Francisco Bay, in the unincorporated area of Alameda County known as Eden Township. CVSan's service area is located about 15 miles east of Oakland and 40 miles north of San Jose. CVSan provides for the collection of wastewater and oversees the collection, and proper handling of solid waste from homes and businesses located in its 10-square mile service area.



Wastewater services in blue; Refuse services in green.

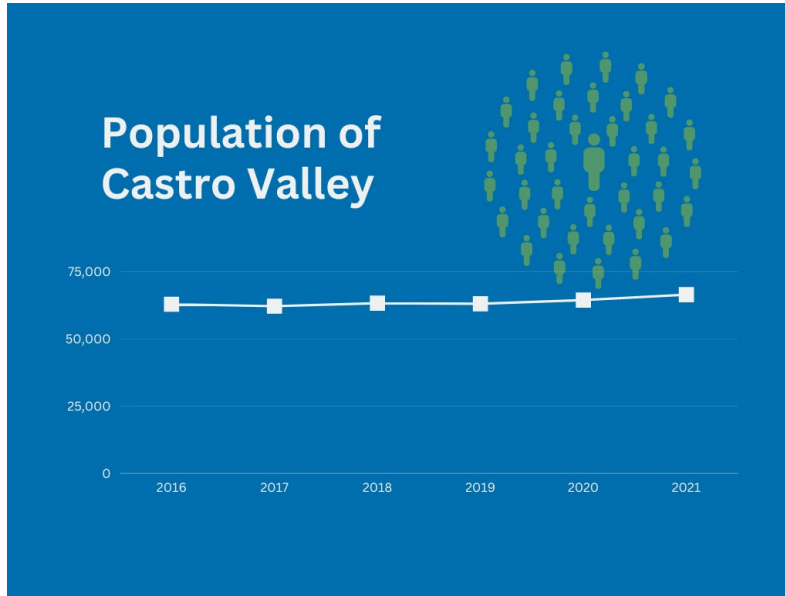


GOVERNMENT

CVSan is an independent political subdivision of the State of California and is a public corporation governed by a Board of Directors elected by CVSan residents. CVSan is not a department of, nor subordinate of, the County of Alameda or any other local public entity.

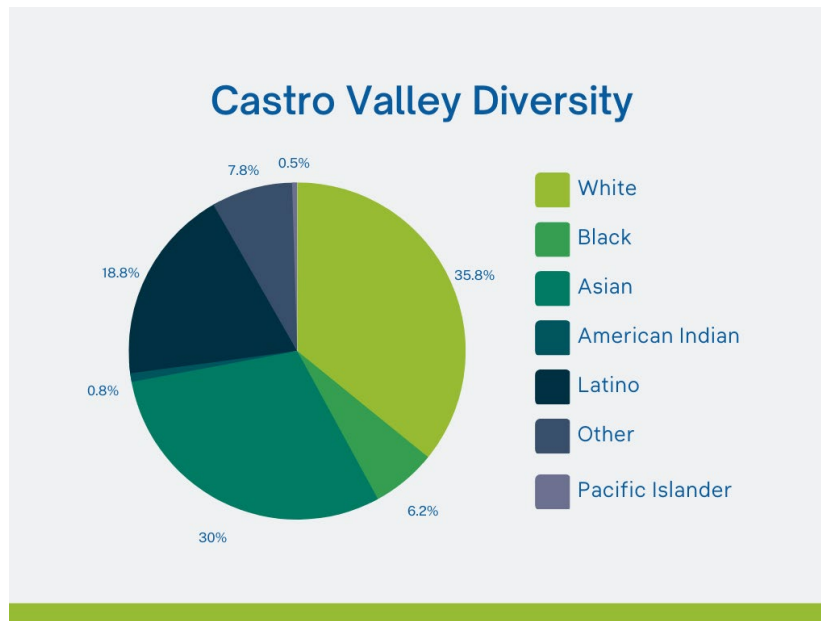
Population

As of 2023, CVSan serves a population of approximately 66,440, with more than 24,000 single and multi-family residences and businesses.¹ The graph below shows the population of Castro Valley at-large, which includes areas outside CVSan’s jurisdictional boundaries.



Diversity

Castro Valley’s diverse population mirrors California’s diversity. The rich cultural diversity adds a vibrant quality to the community. The racial make-up of Castro Valley is shown below.¹



Income

Castro Valley's median household income is \$121,384.¹

Housing

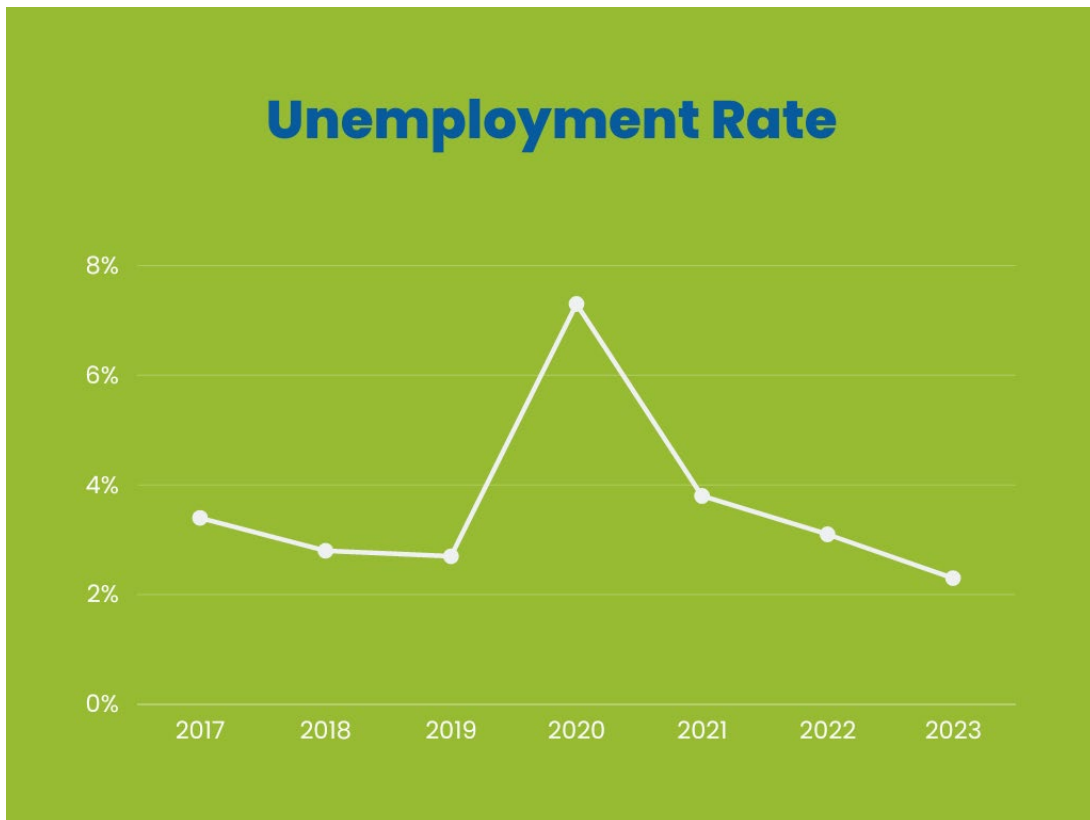
Castro Valley has approximately 23,900 housing units averaging 2.78 persons per household. The median home value is \$960,000.²

Education

Castro Valley Unified School District (CVUSD) and Hayward Unified School District serve CVSan's jurisdiction. CVUSD has one adult school, one high school, one alternative high school, two middle schools, and nine elementary schools within CVSan's boundaries. There are six private schools serving the jurisdiction as well. California State University – East Bay is just west of Castro Valley.

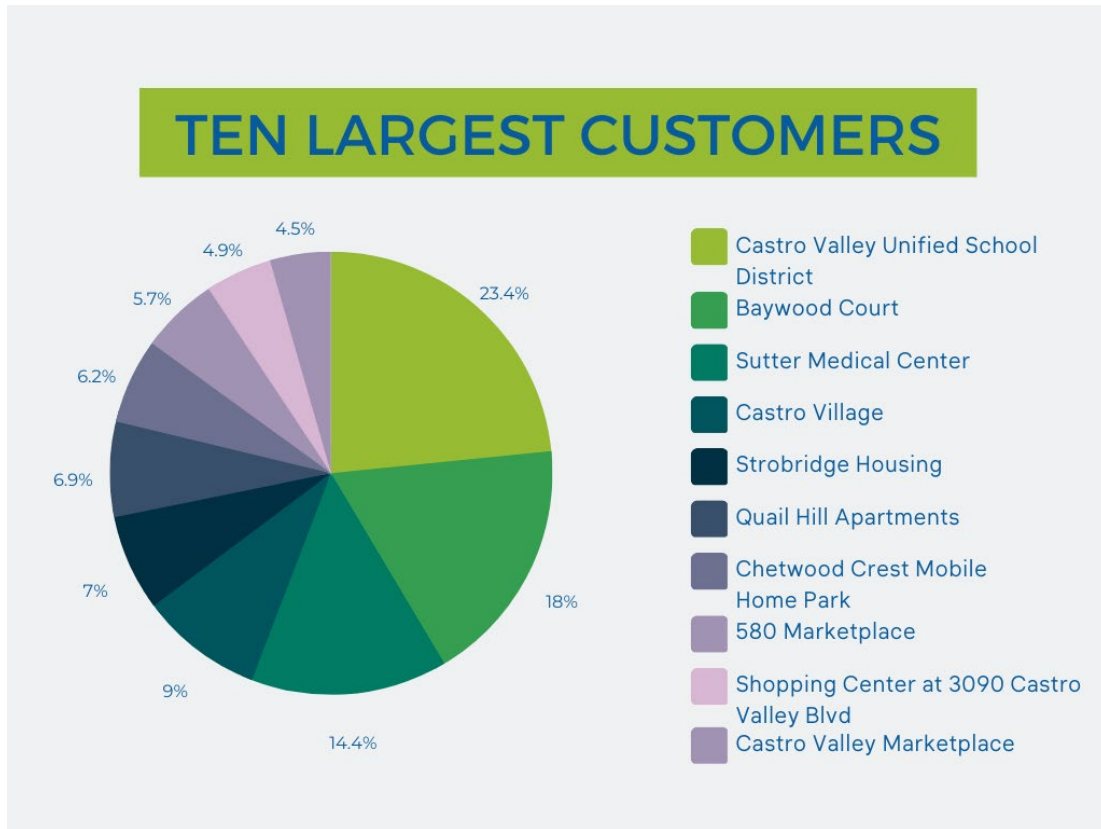
Unemployment Rate

As of 2023, Castro Valley has an estimated population of 66,440 people. The unemployment rate is 2.3%.³



Principal Customers

CVSan's major source of revenue comes from the collection of sewer service charges assessed on the Alameda County Property Tax bill. CVSan's principal customers include the school district, large multi-family complexes, and a variety of businesses.⁴



¹ United States Census Bureau, [website], https://data.census.gov/profile/Castro_Valley?q=160XX00US0611964 (accessed 4/28/2023).

² Redfin: Castro Valley Housing Market [website], <https://www.redfin.com/city/21841/CA/Castro-Valley/housing-market> (accessed 4/28/2023).

³State of California Employment Development Department, Labor Force and Unemployment Rate for California Sub County... [website], <https://data.edd.ca.gov/Labor-Force-and-Unemployment-Rates/Labor-Force-and-Unemployment-Rate-for-California-S/8z4h-2ak6/data> (accessed 4/28/2023).

⁴ Business Services Department Data, (CVSan) [S:\BSD\Budget\2023-24 and 2024-25 Budget\Budget Booklet\Charts_for Demographics Section_2023-04-11.xlsx](S:\BSD\Budget\2023-24_and_2024-25_Budget\Budget_Booklet\Charts_for_Demographics_Section_2023-04-11.xlsx)

JURISDICTION PROFILE

BACKGROUND

CVSan is a political subdivision of the State of California guided by a five-member elected Board of Directors. As an independent special district, CVSan’s mission is to protect public health and the environment by providing wastewater and solid waste services. CVSan serves an estimated 66,000 people within a 13-square mile service area. CVSan services the majority of Castro Valley and a very small portion of San Leandro. In 2015, CVSan annexed portions of unincorporated Alameda County to the northeast, east, and southeast of the district boundaries in the area known as the Castro Valley Canyonlands. This area is provided with residential and commercial solid waste services only. CVSan employs 23 full-time staff and up to three interns throughout the year. The three departments within CVSan are: Business Services Department, Zero Waste Department, and Wastewater Department.



General Manager Roland P. Williams, Jr.

CVSAN DEPARTMENTS

BUSINESS SERVICES DEPARTMENT

The Business Services Department provides management and supervisory support and assistance to the Business Services, Wastewater and Zero Waste programs. The Business Services Department is responsible for financial and administrative services including building maintenance, utilities, office equipment, computers, insurance, Board Member services, and other common services for CVSan. Operational activities for the Business Services Department focus on support services, programs, and equipment used by all of CVSan and its Board of Directors.



Business Services Supervisor Zaneta Luna

ZERO WASTE DEPARTMENT

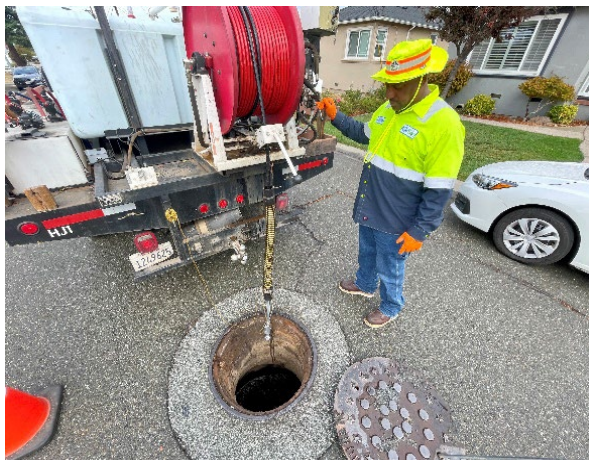
The Zero Waste Department ensures that residential and commercial customers receive quality refuse, yard debris, and recycling services at reasonable rates from CVSan's contracted hauler. The Zero Waste Department ensures compliance with Federal, State, and local regulations including a mandate to reduce materials sent to landfills, along with a requirement to appropriately discard hazardous materials, which helps to ensure proper long-term management of our resources and the environment. The Zero Waste Department works to keep the community informed on legislation, new programs, and the best recycling practices via public outreach.



Community volunteers at CVSan's Earth Day Clean-Up event.

WASTEWATER DEPARTMENT

The Wastewater Department works to collect and convey all wastewater produced within CVSan to the Castro Valley/Oro Loma Wastewater Treatment Plant (Treatment Plant) in San Lorenzo. This is accomplished through establishing specifications for the construction of sewer lines, inspecting for compliance with those specifications, conducting preventive maintenance of the system, repairing and replacing defective elements of the system, and managing flow rates to stay within the capacity of the collection and treatment systems. CVSan's Wastewater Department maintains approximately 160 miles of wastewater sewer mains and eight wastewater pump stations.



Collection System Maintenance Worker Lorenzo Grayson



Collection System Maintenance Worker Alfonse Aquino

AWARDS AND RECOGNITION 2020-2022

AWARD	PROGRAM/PROJECT	AWARDED BY
Excellence in Financial Reporting (2022)	Annual Comprehensive Financial Report FY 20219/20	Government Finance Officers Association
Workers' Compensation Excellence Award (2022)	Safety and Injury Prevention	California Sanitation Risk Management Authority
Outstanding School Recycling Program (2022)	School Recycling and/or Diversion Program	California Resource Recovery Association
Award of Excellence (2021) *Awarded to CVSan and OLSD	Outstanding Capital Project (Nutrient Optimization)	California Association of Sanitation Agencies
Bay Area Green Business Certification (2021)	Commitment to Reduce Waste and Protect Environment	California Green Business Network



Left to Right: Administrative Technician Purvi Solanki, Zero Waste Specialist II Emmanuel Nava, and Zero Waste Supervisor Naomi Lue.

MISSION STATEMENT

We protect public health and the environment by providing wastewater and solid waste services.



Administrative Technician Purvi Solanki



Engineering Technician Matthew Lee

VISION

- We will continue providing excellent customer service resulting in a high degree of customer support.
- We will continue having an efficient and motivated workforce.
- We will continue striving to maintain wastewater rates within the lowest 10% in the Bay Area.
- We will devise a program and plan to address Inflow & Infiltration.
- We are proactive in our assessment of sewer easements and will begin acquisitions.
- We will continue being a leader in decreasing the amount of waste to our landfill.
- We will establish a succession process plan.
- We will identify and mitigate potential business continuity issues.
- We will continue practicing environmental stewardship to protect our resources.
- We will continue proactively enhancing our strategic partnerships.
- We will maintain current infrastructure to sustain collection system reliability.
- We will improve existing collection system to reduce risk of sanitary sewer overflows.
- We will continue anticipating infrastructure replacement.
- We will build reserves for future repairs and upgrades.
- We will develop and implement programs to promote recycling at businesses and multi-family dwellings.
- We will continue our education programs to promote the Reduce, Reuse, Recycle, and Rot values.



STRATEGIC GOALS AND PRIORITIES

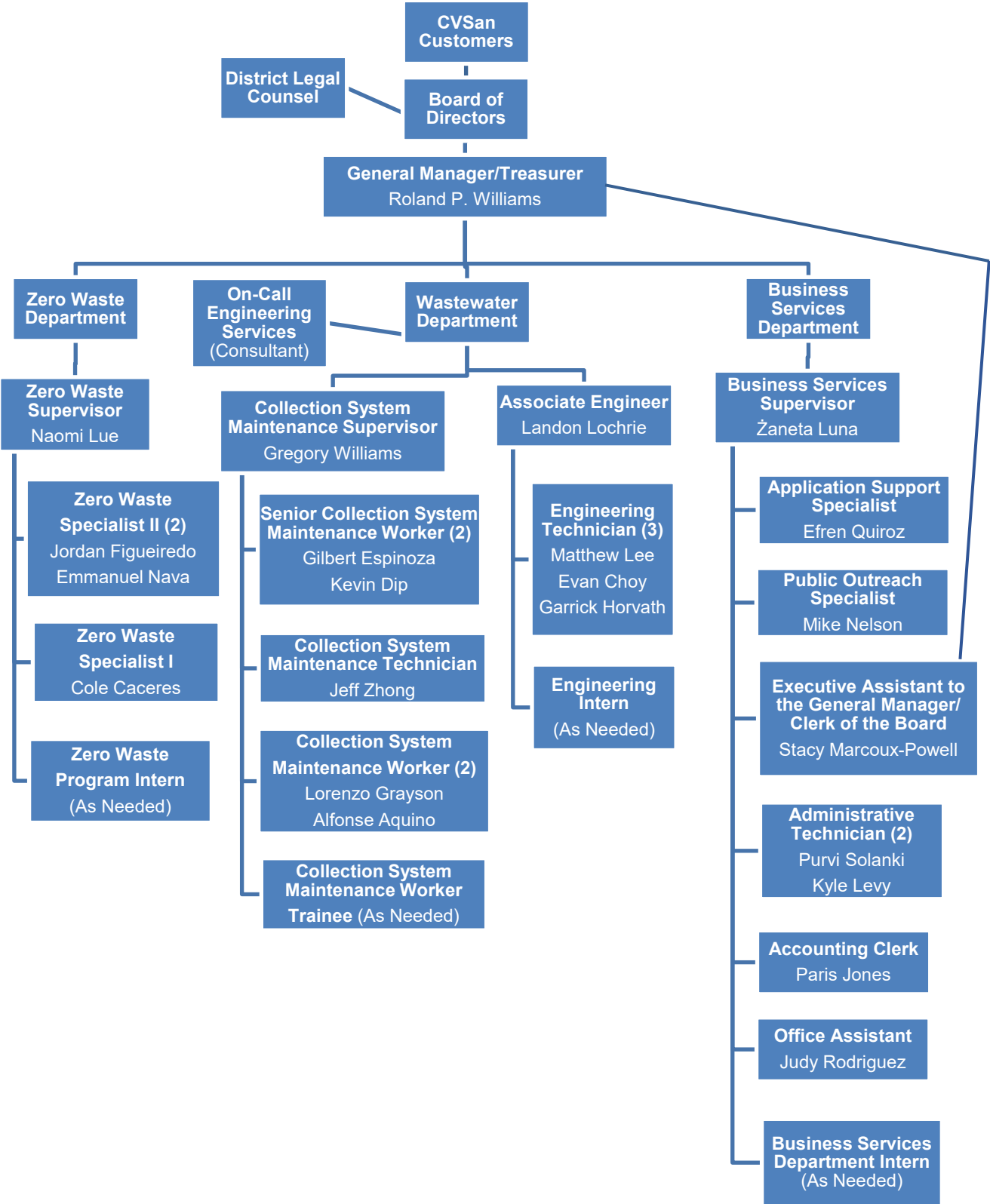
CVSan will continue to lead the community through the use of innovative programs to increase solid waste diversion to 90% and beyond and reduce sewerage overflows to less than eight per year. CVSan will provide excellent service to its customers with reduced complaint calls and improved customer satisfaction. We will institute procedures which will continue to grow investments for the stability of CVSan to maintain a pay-as-you-go capital improvement policy when fiscally prudent.

- Priority #1 – Provide Exceptional Customer Service
- Priority #2 – Maintain Regulatory Compliance with all Applicable Federal, State, and Local Laws
- Priority #3 – Reasonably Establish Rates and Fees
- Priority #4 – Be a High-Performance Organization
- Priority #5 – Develop and Sustain Strategic Partnerships
- Priority #6 – Infrastructure



Castro Valley/Oro Loma Wastewater Treatment Plant

CVSAN ORGANIZATIONAL CHART



**GENERAL MANAGER'S
LETTER OF TRANSMITTAL**



**FY 2023/24 & 2024/25 Budget
GENERAL MANAGER'S LETTER OF TRANSMITTAL**

July 7, 2023

Daniel M. Akagi
President

To: The Honorable Board of Directors and Customers Served by the Castro Valley Sanitary District

Dave Sadoff
President Pro Tem

Kristy (Dooman) Woerz
Secretary

Ralph Johnson
Secretary Pro Tem

Timothy McGowan
Board Member

Roland P. Williams, Jr.
General Manager

I am pleased to present the approved operating two-year Budget for the Castro Valley Sanitary District (CVSan) for fiscal years (FY) 2023/2024 and 2024/2025 (Budget). The Budget was prepared in accordance with the approved CVSan Mission Statement, Vision Statement, and Strategic Plan. CVSan's proposed two-year budgets for expenditures for operations (including depreciation) for FY 2023/24 and 2024/25 are \$15.050 million and \$15.965 million, respectively. CVSan also proposes to expend \$14.927 million and \$3.723 million on capital projects for FYs 2023/24 and 2024/25, respectively. Of these proposed two-year budgets for expenditures, approximately 20% is for wastewater collection, 16% is for wastewater treatment and disposal, 11% is for district administration, 4% is for zero waste recycling and disposal and, 49% for capital improvement.

BACKGROUND AND ANALYSIS

CVSan has focused its efforts on its core business purpose of providing the highest quality wastewater and solid waste services to Castro Valley. The information contained in the Budget is designed to allow more efficient and effective operation by clearly identifying purchases, projects, and programs and reasonably estimated fiscal limits.

The Budget enables staff to think more long-term and relieve resources from a single year two-year budget preparation. This two-year Budget continues to align CVSan with Oro Loma Sanitary District's two-year budget cycle as both agencies are joint owners of the Castro Valley / Oro Loma Wastewater Treatment Plant (WWTP). Therefore, the WWTP capital improvement and repair and rehabilitation costs are factored into the CVSan Budget with reasonable certainty.

CVSan has met many challenges over the past few years and will continue to address major issues during the next two fiscal years starting July 1, 2023. First, State and Regional regulations have increased the need for an even more reliably tight sanitary wastewater system and additional reporting requirements. These changes will necessitate more resources for capital improvements and daily operations. Regulations have also increased concerning short lived carbon



emissions, commonly known as Senate Bill (SB) 1383, which has tightened regulations for the disposal of green waste, including biosolids.

Two-year budgeted personnel expenditures factor in salary step increases and cost of living adjustments that is measured by the National Consumer Price Index Pacific Cities as CVSan implements a salary review program. Approximately 61% of employees have reached the top step in their classification's salary range; an increase from 39% detailed in the last Budget. Typically, a step increase is equivalent to a 5% increase in salary with a range of five salary steps.

The prior budget cycle had anticipated a 5% annual increase in sewer service charges (SSC) for all users. In 2020, the Board voted to defer the 2020/21 increase in response to the COVID-19 effect on the economy. This two-year budget has an increase in sewer service charges (SSC) of 7% per year for all users. This will increase the SSC for Single Family Dwellings from \$481 in FY 2022/23 to \$514.67 in FY 2023/24 and \$550.70 in FY 2024/25. This increase is an average of approximately \$2.81 per month in 2023/24 and \$3.00 in 2024/25, and is still below the national average annual sewer service charge of \$569 (based on the National Association of Clean Water Agencies *2022 Cost of Clean Water Index*).

CVSan receives revenue from the process of developments from easements and subdivisions administrative processing fees. Also, fees are charged for new sanitary sewer connections, capacity, and annexations. All such development fees are adjusted based on an independent study. These fees decreased slightly.

ECONOMIC CONDITION

Local Economy

Since the formation of the CVSan, the growth of the area has been phenomenal. In 1940, there were 5,000 people in the immediate area. By 1950, the population had grown to over 20,000. Currently, there are some 22,000 dwellings, offices, and commercial units, supporting a population of approximately 64,000. The original CVSan boundary has been enlarged by annexations from time to time and now has an area of approximately 34 square miles.

As a result of prior development and land ownership, post-World War II growth followed a filling-in process rather than a solid blanketing of previously undeveloped farmland. Small residential subdivision tracts have been built where sufficient vacant land has been available, with developable land becoming scarce in the valley proper. Pressures to build on the rear portions of deep lots have increased and the subdivision of the more rugged hill areas has been permitted in limited cases by the County of Alameda, the land-use control agency for Castro Valley. Although single-family homes predominate, multiple-residential units continue to develop rapidly.

Castro Valley is principally residential in character, with adequate shopping facilities within Castro Valley and other major commercial areas close at hand. There are no significant industries in Castro Valley.

CVSan will continue to lead the community through the use of innovative programs to increase solid waste diversion to 75% and beyond and manage wastewater to mitigate sewage overflows. CVSan will provide excellent service to its customers with reduced complaint calls and improved customer satisfaction. We will institute procedures which will continue to grow investments for the stability of CVSan to achieve a pay-as-you-go capital improvement policy when fiscally prudent.

TWO-YEAR BUDGET HIGHLIGHTS

CVSan conducts a thorough review of the two-year Budget prior to publishing it. Each item is scrutinized, and additions, deletions, and adjustments are made. Below are some of the notable two-year Budget expense adjustments:

1. The Administrative salaries and benefits budget increased from \$1,876,539 in FY 2022/23 to \$1,845,590 in FY 2023/24 and \$1,907,319 in FY 2024/25. To continue operating with a balanced budget, CVSan temporarily leaves positions unfilled.
2. The Wastewater master plan office lease expense budget increased from \$64,643 in FY 2022/23 to \$67,536 in FY 2023/24, then decreased to \$32,000 in FY 2024/25. This is due to the construction of the Operations and Engineering (O&E) Building at the Center Street Property, when Engineering Department staff will temporarily relocate to portable workspace accommodations and then to the newly constructed building.
3. Capital Improvement projects are budgeted at \$14,297,800 for FY 2023/24 and \$3,723,600 for FY 2024/25. The construction of the new O&E Building during FY 2023/24 is the primary cause of the large budget for that fiscal year.
4. Budgeted depreciation for CVSan Assets, in compliance with Federal Governmental Accounting Standards Board (GASB) Requirement No. 34, has increased from \$1,839,483 in FY 2022/23 to \$2,152,196 in FY 2023/24 and \$2,883,766 for FY 2024/25, in consideration of the replacement cost of such assets.
5. Due to the aforementioned 7% increase for each of the FYs 2023/24 and 2024/25, tax roll assessments revenue of \$11,147,729 and \$11,928,070 is anticipated for each FY, respectively. This is an increase from \$10,418,438 in FY 2022/23.

MAJOR PRIORITIES

CVSan developed a five-year Strategic Plan, which establishes strategic goals to meet its mission and vision.

CVSan has initiated several major projects to upgrade infrastructure and ensure the adequacy of facilities.

- **Gravity Sewer Asset Management Plan Implementation (GSAMP)**
CVSan will continue to implement repair and rehabilitation projects based on the updated gravity sewer asset management plan. These capital projects will allow CVSan to address some of the more critically defective pipelines in the wastewater collection system and repair and replace those pipelines.
- **Inflow and Infiltration (I/I) Reduction**
CVSan staff plan to implement a focused I/I reduction project which will aim to reduce the amount of inflow and infiltration that CVSan's systems takes into the pipelines during wet weather storm events.
- **Lateral Replacement Grant Program (LRGP)**
CVSan's LRGP completed its 24th year in June 2023. Since the program began in 1998, CVSan has granted over \$1,343,072 in funding to 756 property owners. Since it's a matching program, this means a community investment of more than \$2.5 million into the sewer system.
- **Private Sewer Lateral (PSL) Program**
This program requires residents to obtain a certificate of compliance for their PSL prior to the transfer of title (sale) of property. Since inception of the program in 2021, 1,630 private sewer laterals have been repaired and more than 18 miles of private sewer lateral pipe has been replaced.
- **O&E Building Project**
CVSan has outgrown its facilities at Marshall Street and leased space in the Castro Valley Village. CVSan will construct a new headquarters with an approximately 22,000 square foot metal tilt-up office and vehicle storage building at the corner of Center Street and Castro Valley Boulevard in Castro Valley. CVSan will also consider surplusing the existing Marshall Street property and selling it. CVSan has awarded a contract for the project for approximately \$21 million. This project will be funded by a combination of existing cash reserves of \$12 million and debt in the form of sanitary sewer revenue bonds of \$13 million. The project is anticipated to be completed in the fall of 2024.

RELEVANT FINANCIAL POLICIES AND PROCEDURES

Two-Year Budget Development Process

CVSan operates on a fiscal year which runs July 1st through June 30th. CVSan adopts a two-year Budget at the beginning of every other fiscal year. CVSan prepares and presents a two-year Budget using current financial resources and accrual basis accounting. CVSan reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to business enterprises.

The two-year Budget process starts with development of revenue estimates and forecasted expenses. CVSan's Finance Committee provides guidance regarding a budget development. A noticed Public Hearing is held in the process, providing the public the opportunity to formally make comments regarding the Budget directly to the Board of Directors (Board) prior to adoption.

CVSan's Mission Statement, Vision Statement, and Strategic Plan are included in the Budget. The Budget is given to each Board Member and staff to be used as a planning tool for the actions to be pursued in the upcoming two years. It is intended to provide both philosophical and financial controls by providing descriptive and numerical parameters.

CVSan reviews the two-year Budget annually and amends it as necessary. CVSan's General Manager (GM) is authorized to transfer any unencumbered appropriation from one line-item account to another within the same Operation and Maintenance (O&M) account. Any additional appropriations or amendments require approval by the Board.

Reserve Fund Policy

CVSan has an established reserve policy for planned and potential capital improvements to the WWTP and Collection System, Administration, and Solid Waste functions. The reserves can be used to fund current and long-term programmatic goals, economic uncertainties, and can be used to assist in rate stabilization. Reserve funds externally restricted by the grantor or regulation are considered "restricted" and will be expended only as designated; "committed" funds are the Board of Directors formal constraints on the use of CVSan funds; "assigned" funds are set aside for a particular purpose; all other "unassigned" funds will be expended in the best interest of CVSan.

Investment of Funds Policy

CVSan has an established investment policy to invest funds not required for the immediate needs of CVSan in a manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of CVSan and conforming to all statutes governing the investment of such funds. The policy establishes guidelines for the investment of available funds. A total of 78.7% of CVSan's funds are invested in the State Local Agency Investment Fund.

Internal Controls

CVSan has an obligation to safeguard its assets, both financial and physical (infrastructure and other property). In order to protect these assets, a series of checks and balances have been established. These checks and balances serve to mitigate fraud, loss, and other misuse of CVSan resources.

ACKNOWLEDGEMENTS

I would like to express my sincere thanks to CVSan staff and the Board of Directors for their support and assistance during the budget process.

Respectfully submitted,

Roland P. Williams, Jr.
General Manager/Treasurer

FISCAL YEARS
2023/24 AND 2024/25 BUDGETS

RESOLUTION NO. 3547

**RESOLUTION OF THE DISTRICT BOARD OF THE CASTRO VALLEY
SANITARY DISTRICT, ALAMEDA COUNTY, STATE OF CALIFORNIA
ADOPTING THE BIENNIAL BUDGET FOR THE
FISCAL YEARS 2023/24 AND 2024/25**

WHEREAS, a Biennial Budget for Fiscal Years 2023/24 and 2024/25 has been prepared by the General Manager and other CVSan staff; and

WHEREAS, the Board of Directors (Board) has examined the draft of said Budget at the March 21, 2023 Special Board Meeting and directed staff by motion to prepare a Resolution to formally adopt said Budget; and

WHEREAS, the Board desires to adopt a final Biennial Budget for FYs 2023/24 and 2024/25; and

WHEREAS, the Board has, after due deliberation and consideration, determined that said Budget is acceptable and materially represents the expenses and revenues for FYs 2023/24 and 2024/25.

NOW, THEREFORE, the Board of CVSan does hereby resolve that the Biennial Budget attached hereto and made a part hereof is hereby approved and effective July 1, 2023;

AND BE IT FURTHER RESOLVED that the Castro Valley Sanitary District does not require a tax rate to be levied for operation and maintenance;

AND BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Auditor of Alameda County pursuant to law.

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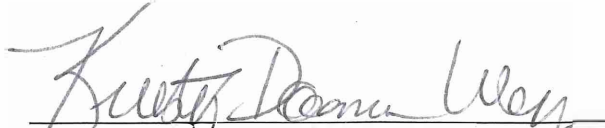
I hereby certify that the foregoing Resolution No. 3547 was adopted by the District Board of the Castro Valley Sanitary District at a regular meeting thereof held on the 15th day of May 2023, by the following vote:

AYES: Directors Akagi, (Dooman) Woerz, Johnson, McGowan, and Sadoff

NOES: None

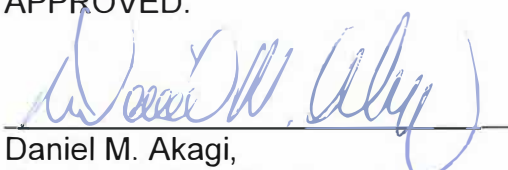
ABSENT: None

ABSTAIN: None



Kristy (Dooman) Woerz,
Secretary of the Sanitary Board

APPROVED:



Daniel M. Akagi,
President of the Sanitary Board

BUDGET OVERVIEW SUMMARY

Detailed Budget

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
REVENUE					
3101001	Tax Roll Assessments	\$ 9,922,322	\$ 10,418,438	\$ 11,147,729	\$ 11,928,070
3101009	Manual Billing	231,462	231,462	247,664	265,001
3101010	Special Dischargers	2,500	2,500	2,500	2,500
3204002	Contract Administration Fees	1,264,492	1,315,072	1,187,189	1,258,420
3207003/04/06	Various Zero Waste Grants	358,082	378,363	346,381	346,436
3207008/22					
3209008	ACI Collection Events	30,000	30,000	10,000	10,000
3209011	ACI Delinquent Account Revenue	16,150	16,150	8,400	9,000
3209014	ACI Zero Outreach Specialist Funds	-	-	40,000	40,000
3102002	Inspection Fees by Permit	3,000	3,000	3,000	3,000
3102003	Inspection Fees in Tracts	-	-	-	-
3102004	Repair Permits	75,000	75,000	75,000	75,000
3102005	Addition/Relocate Permits	2,500	2,500	2,500	2,500
3102006	CCTV Permit	35,000	35,000	35,000	35,000
3102007/08/09/10	Other Inspection Fees	17,000	17,000	17,000	17,000
3102001	PSL CCTV Inspection	-	-	-	-
3103001	Capacity Fees	500,000	500,000	336,000	347,000
3104001/02/08/09	Other Wastewater Fees	4,000	4,000	4,000	4,000
3105000	Grease Receiving Facility	40,000	40,000	40,000	40,000
3104010	Other Services	25,000	25,000	25,000	25,000
3209007	ACI Public Ed. Funds	36,771	37,506	38,256	39,021
3205001/02/05/06/ 07/08/09/10					
31040/3207009					
46060	Interest/Other Revenue	842,494	418,894	418,894	418,894
3207001	State Subventions	2,500	2,500	3,000	3,000
3203002	State Revenue Share	930,000	958,000	1,062,012	1,095,997
3209001	Miscellaneous Revenue	-	-	-	-
	TOTAL REVENUES	\$ 14,338,273	\$ 14,510,385	\$ 15,049,525	\$ 15,964,839
EXPENDITURES					
	Operation Expenses	\$ 12,264,190	\$ 12,527,430	\$ 13,809,566	\$ 13,993,305
	Renewal & Replacement	799,255	857,755	7,682	7,682
	Total Operation Expenditures	\$ 13,063,444	\$ 13,385,184	\$ 13,817,248	\$ 14,000,987
	Revenues less Expenditures	1,274,829	1,125,201	1,232,278	1,963,852
	Department Surplus/(Deficit)				
	Business Services	428,600	23,306	360,542	349,644
	Wastewater	1,760,479	2,148,033	1,951,074	2,610,890
	Zero Waste	(138,584)	(203,224)	(159,424)	(76,768)
	Total Department Surplus/(Deficit)	\$ 2,050,495	\$ 1,968,115	\$ 2,152,192	\$ 2,883,766
	Capital Improvement Projects	\$ 8,177,313	\$ 11,169,263	\$ 14,297,800	\$ 3,723,600
	CIP less Dept. Surplus/(Deficit)	(6,126,818)	(9,201,148)	(12,145,608)	(839,835)
	Depreciation				
45050	Business Services	\$ 132,000	\$ 135,000	\$ 135,000	\$ 135,000
41050	Wastewater	1,690,412	1,704,483	2,700,000	2,740,000
		\$ 1,822,412	\$ 1,839,483	\$ 2,835,000	\$ 2,875,000
	District wide Total Surplus/(Deficit)	(4,304,406)	(7,361,664)	(9,310,608)	2,035,165
	Less Zero Waste Surplus/(Deficit)	\$ (138,584)	\$ (203,224)	\$ (159,424)	\$ (76,768)
	Business Services - Wastewater Surplus/(Deficit)	\$ (4,165,822)	\$ (7,158,440)	\$ (9,151,185)	\$ 2,111,934

PROJECTED RESERVES
Detailed Budget
For Fiscal Years 2023/24 & 2024/25

Description	2020/21 Audited	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget			
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CAPITAL REPLACEMENT RESERVES

Depreciation to Administrative Reserves	\$ 123,005	\$ 132,000	\$ 135,000	\$ 135,000	\$ 135,000			
Administrative Facilities Reserves	2,556,044	2,672,065	(821,006)	(9,499,944)	(10,643,947)			
Depreciation to Wastewater Reserves	1,618,551	1,690,412	1,704,483	2,700,000	2,740,000			
Treatment Plant Reserves	898,227	898,227	898,227	898,227	898,227			
Wastewater Collection System Reserves	<u>5,422,459</u>	<u>5,465,395</u>	<u>5,465,395</u>	<u>5,452,459</u>	<u>5,500,395</u>			
TOTAL ADDITIONS TO CAPITAL RESERVES	\$ 10,618,286	\$ 10,858,099	\$ 7,382,099	\$ (314,258)	\$ (1,370,325)			

ENTERPRISE FUND RESERVES

Description	2020/21	2021/22	2023/24		2023/24	2024/25		2024/25
	Audited	Carry-over	Transfer-In	Expenses	Fund Balance	Transfer-In	Expenses	Fund Balance
WASTEWATER ENTERPRISE FUND								
Restricted Reserves								
-Capital Replacement and Expansion	5,422,459	1,274,829	336,000	760,000	6,273,288	347,000	1,240,000	5,380,288
Unrestricted Reserves								
-Treatment Plant Reserves	898,227	-	-	139,500	758,727	-	58,750	699,977
-Wastewater Enterprise	1,760,479	-	11,147,729	10,174,713	2,733,495	11,928,070	10,323,575	4,337,990
State Revolving Fund Loan (SRF)	-	-	252,036	252,036	-	254,172	254,172	-
CVSan 2018 Revenue Bond	-	-	429,300	429,300	-	429,850	(429,850)	-
								-
ZERO WASTE ENTERPRISE FUND								
Restricted Reserves								
-Grants Received	-	-	346,381	297,650	48,731	346,436	258,050	137,117
Unrestricted Reserves								
-Contract Administration Fees Received	1,277,476	-	1,187,189	1,446,769	1,017,896	1,258,420	1,436,710	839,607
BUSINESS SERVICES COST CENTER								
Administrative Restricted Reserves								
-N/A	-	-	-	-	-	-	-	-
Administrative Unrestricted Reserves								
-Administrative Facilities Reserves	2,556,044	-	1,065,012	13,121,000	(9,499,944)	1,098,997	2,243,000	(10,643,947)
-Administrative Cost Center	<u>20,111,103</u>	<u>-</u>	<u>13,121,000</u>	<u>2,152,192</u>	<u>31,079,911</u>	<u>2,243,000</u>	<u>2,883,766</u>	<u>30,439,146</u>
TOTAL ENTERPRISE FUND	\$ 32,025,788	\$ 1,274,829	\$ 27,884,647	\$ 28,773,160	\$ 32,412,104	\$ 17,905,945	\$ 18,268,172	\$ 31,190,177

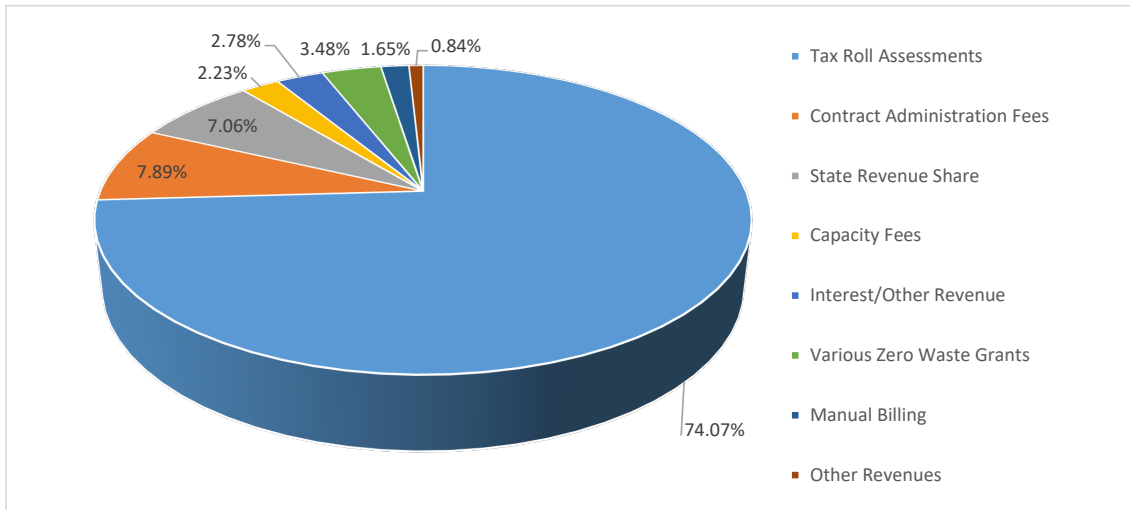
Notes:

Wastewater		Solid Waste		Administration
Restricted	Unrestricted	Restricted	Unrestricted	Unrestricted
\$ Capacity*	\$SSC	\$Grants	\$Contract	\$Department
\$Interest	\$Interest	\$Interest	\$Interest	\$Interest

* Capacity Fees received must be used for CIP/R & R on Collection System

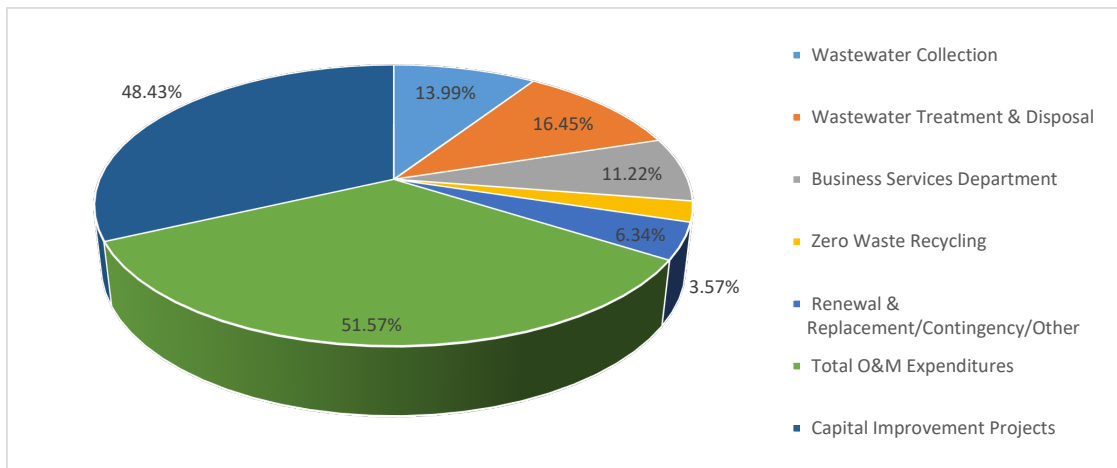
**CVSan Projected Revenues
For Fiscal Year 2023/24**

Type	Amount	%
Tax Roll Assessments	\$ 11,147,729	74.07%
Contract Administration Fees	1,187,189	7.89%
State Revenue Share	1,062,012	7.06%
Capacity Fees	336,133	2.23%
Interest/Other Revenue	418,894	2.78%
Various Zero Waste Grants	523,537	3.48%
Manual Billing	247,664	1.65%
Other Revenues	126,367	0.84%
Total Projected Revenue	\$ 15,049,525	100.00%



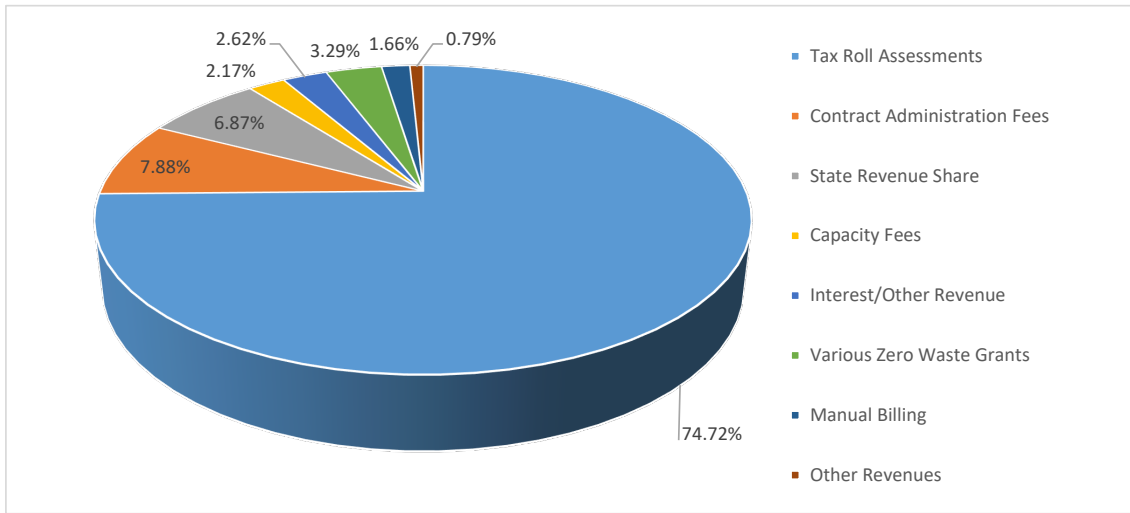
**CVSan Budgeted Expenditures
For Fiscal Year 2023/24**

Type	Amount	%
Wastewater Collection	\$ 4,008,136	13.99%
Wastewater Treatment & Disposal	4,714,850	16.45%
Business Services Department	3,216,430	11.22%
Zero Waste Recycling	1,022,236	3.57%
Renewal & Replacement/Contingency/Other	1,817,025	6.34%
Total O&M Expenditures	14,778,677	51.57%
Capital Improvement Projects	13,881,000	48.43%
Total Budgeted Expenditures	\$ 28,659,677	100.00%



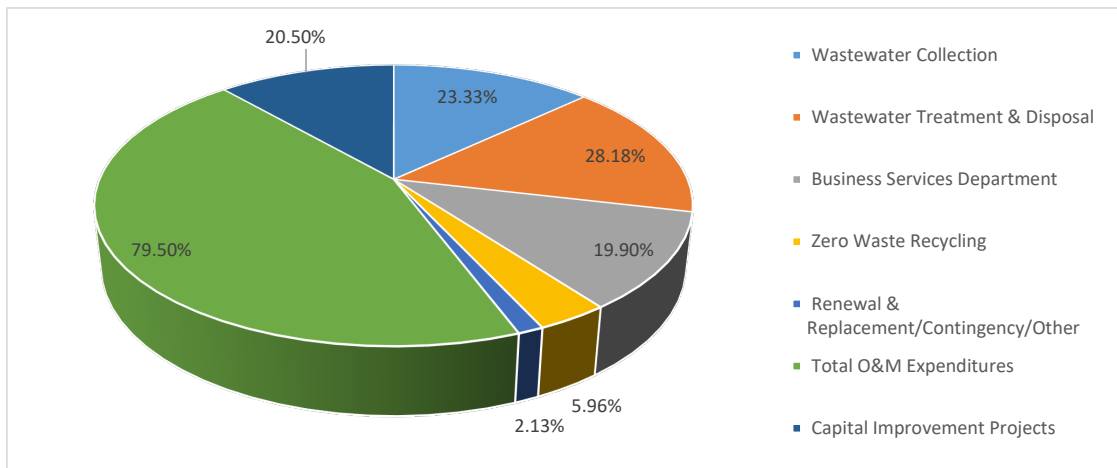
**CVSan Projected Revenues
For Fiscal Year 2024/25**

Type	Amount	%
Tax Roll Assessments	\$ 11,928,070	74.72%
Contract Administration Fees	1,258,420	7.88%
State Revenue Share	1,095,997	6.87%
Capacity Fees	347,000	2.17%
Interest/Other Revenue	418,894	2.62%
Various Zero Waste Grants	524,957	3.29%
Manual Billing	265,001	1.66%
Other Revenues	125,500	0.79%
Total Projected Revenue	\$ 15,963,839	100.00%



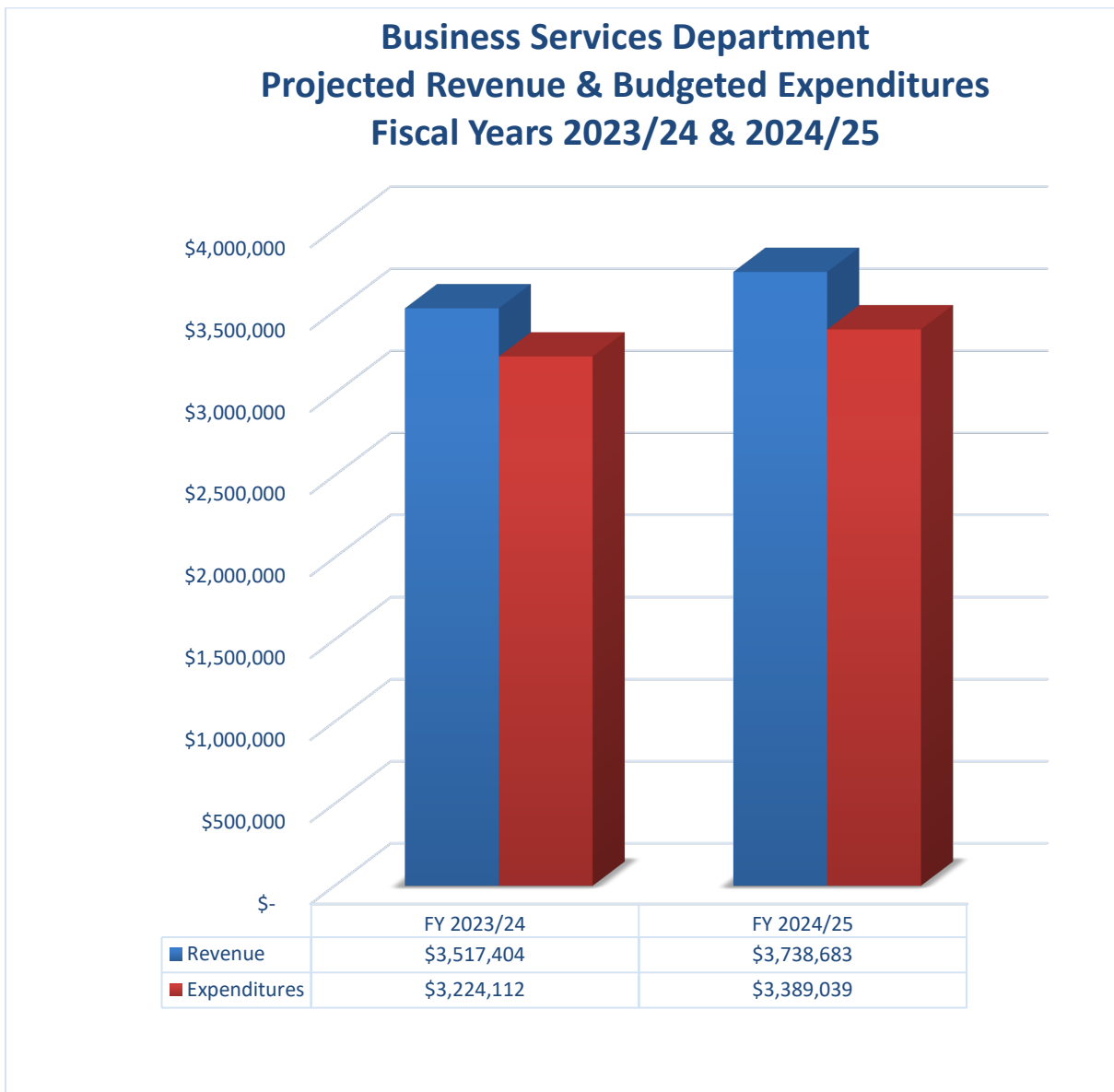
**CVSan Budgeted Expenditures
For Fiscal Year 2024/25**

Type	Amount	%
Wastewater Collection	\$ 3,963,953	23.33%
Wastewater Treatment & Disposal	4,787,850	28.18%
Business Services Department	3,381,357	19.90%
Zero Waste Recycling	1,012,232	5.96%
Renewal & Replacement/Contingency/Other	362,750	2.13%
Total O&M Expenditures	13,508,141	79.50%
Capital Improvement Projects	3,483,000	20.50%
Total Budgeted Expenditures	\$ 16,991,141	100.00%



BUSINESS SERVICES DEPARTMENT

The Business Services Department (BSD) of CVSan exists to provide management, supervision, support, and assistance to the business services, wastewater, and zero waste programs. Personnel assigned the responsibility of providing these services on behalf of the BSD include the General Manager, Business Services Supervisor, Accounting Clerk, Public Outreach Specialist, Application Support Specialist, Executive Assistant, two Administrative Technicians, and Office Assistant. The BSD is responsible for fiscal and administrative services that include fiscal operations, human resources, facilities maintenance, utilities, office equipment, information technology (IT), insurance, staff support of the Board of Directors, and other common services for CVSan. Operational programs for the Department focus on support services, programs, and equipment used by CVSan and its Board of Directors.



**Business Services Department Budget Narratives
Fiscal Years 2023/24 and 2024/25**

CVSan anticipates receiving the State Revenue Share and has included projected revenues in the Budget. State Revenue Share revenues are placed in the Administrative Facilities Reserve.

Description	2021/22 Actual	2022/23 Unaudited	2023/24 Budget	2024/25 Budget
State Revenue Share	\$930,000	\$958,000	\$1,062,012	\$1,095,997

Health, retirement, and property insurance costs continue to rise. CVSan has broken down the cost of coverage for post-retirement health benefits for both eligible retired staff and directors. The level of staffing and benefits costs have increased during the 2021/22 and 2022/23 budget cycle.

CVSan provides pension benefits to qualifying employees under a contract with the California Public Employees' Retirement System (CalPERS). Employees hired after March 1, 2011 receive a second tier retirement benefit equal to the CalPERS pension benefit commonly called the 2% at 55 formula; new employees hired on or after January 1, 2013 receive a third tier retirement benefit equal to the CalPERS pension benefit commonly called the 2% at 62 formula. A portion of this benefit is paid for by CVSan and a portion is paid by the participating employee. Employees cost-share based upon their regular wages at 1%, 3.5%, or half of the normal cost of their retirement reportable compensation, depending upon their tier designation.

Employees may choose from a selection of health insurance plans provided by CalPERS. Subsequent to the labor contract approved by the Board of Directors at its regular meeting on November 2, 2021 and commencing on July 1, 2020 (FY 2020/21), most employees receive a health benefit allowance equal to the cost of the Kaiser Permanente health plan appropriate to their dependent status and that they can apply to the health benefits of their choice. Most employees have chosen to participate in the Kaiser Permanente health plan, but a few employees have chosen other plans. Employees who make other choices pay the difference between the insurance premium costs for the Kaiser Permanente plan and their health plan of choice.

The BSD receives a portion of revenues received by the Wastewater and Zero Waste Departments to support the services provided by the BSD to those Departments. The BSD received \$1,951,666 for FY 2021/22 and \$2,119,784 for FY 2022/23 from the Wastewater and Zero Waste Departments. The FY 2023/24 and FY 2024/25 budget projects the BSD receiving \$2,294,641 and \$2,414,686 respectively from the Wastewater and Zero Waste Departments.

Description	2021/22 Actual	2022/23 Unaudited	2023/24 Budget	2024/25 Budget
Administration - Wastewater Share	\$1,171,000	\$1,271,870	\$1,446,727	\$1,566,772
Administration - Zero Waste Share	\$780,666	\$847,914	\$847,914	\$847,914
Total	\$1,951,666	\$2,119,784	\$2,294,641	\$2,414,686

Administration Equipment and Facilities: Capital Expenditures Funded from Reserves

	<u>2023/24</u>	<u>2024/25</u>
Computer Software and Hardware	\$47,000	\$7,000
<p>BSD strategically plans updates to CVSan’s servers to optimize systems utilized by staff members. These essential updates are scheduled biennially, guaranteeing the seamless functionality of the servers. Moreover, laptops and mobile devices will also undergo necessary updates within each fiscal year, aligning with the established schedule for maximum effectiveness.</p>		

Furthermore, the upcoming budget cycle will account for the IT requirements of the future site at the Center Street Property. This careful consideration aims to facilitate seamless procurement and transportation of IT equipment, ensuring a smooth transition to the new location.

Office Expenses

	<u>2023/24</u>	<u>2024/25</u>
Computer Software and Hardware	\$79,000	\$81,000
<p>BSD has been updating hardware and software on a regular basis. The service and equipment fees have increased over the last several years. IT staff are following a schedule for updating the software as well as the hardware for all staff to optimize the laptops and their functionality. IT needs for the future site at Center Street will be considered during this budget cycle for purchasing purposes and transportation of IT equipment.</p>		

Administration Contractual Services

	<u>2023/24</u>	<u>2024/25</u>
Emergency Response Plans	\$35,000	\$0
<p>CVSan is continuing its work surrounding the topic of emergency response. Funds have been allocated to continue to seek support from a consultant to research and develop an emergency response plan and a hazard mitigation plan.</p>		

Administration Professional Services

	<u>2023/24</u>	<u>2024/25</u>
Legal Notices and Ads	\$10,000	\$10,000

BSD is expecting to publish fewer advertisements and has reduced its budget in this category. More funds have been allocated to other streams of outreach such as social media.

Outreach	\$7,000	\$7,000
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This budget projects a slight increase for CVSan-wide outreach efforts. Although every Department has their own outreach budget, this allocation provides for social media outreach such as boosting ads on Facebook to reach greater audiences.

Milestone Anniversary Outreach	\$10,000	\$35,000
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With the construction of CVSan’s new headquarters building located at Center Street, BSD has budgeted for events associated with this project. One is the grand opening in 2024/25.

Office Telephone	\$10,000	\$10,000
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During FY 2022/23, CVSan switched from desktop phones to using Teams software installed on all laptops. For this reason, the budget for office telephones has been significantly reduced.

BUSINESS SERVICES DEPARTMENT

Detailed Budget

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
REVENUE					
3203002	State Revenue Share	\$ 930,000	\$ 958,000	\$ 1,062,012	\$ 1,095,997
3207001	State Subventions (HOE)	2,500	2,500	3,000	3,000
3205001	County Pool	-	-	-	-
3205002	Local Agency Invest Fund	150,000	150,000	150,000	150,000
3205006	Interest on Administrative Funds	50,000	50,000	50,000	50,000
3205009	CD	443,600	20,000	20,000	20,000
3205010	CalTRUST	5,000	5,000	5,000	5,000
3209001	Miscellaneous Revenue	-	-	-	-
		<u>1,581,100</u>	<u>1,185,500</u>	<u>1,290,012</u>	<u>1,323,997</u>
	Administration - Wastewater Share	1,171,000	1,271,870	1,446,727	1,566,772
	Administration - Solid Waste Share	<u>780,666</u>	<u>847,914</u>	<u>847,914</u>	<u>847,914</u>
		<u>1,951,666</u>	<u>2,119,784</u>	<u>2,294,641</u>	<u>2,414,686</u>
	TOTAL REVENUE	<u>\$ 3,532,766</u>	<u>\$ 3,305,284</u>	<u>\$ 3,584,654</u>	<u>\$ 3,738,683</u>
EXPENDITURES					
45011, 45012, 45020	Program Salaries and Benefits	\$ 1,791,402	\$ 1,876,539	\$ 1,845,590	\$ 1,907,319
45070, 45190	Insurance and Utilities	203,800	208,000	218,100	218,200
45090, 45150	Office Expenses and Repairs & Maintenance	245,500	247,000	313,500	322,500
45120	Professional Services	337,000	287,000	317,000	317,000
45030	Directors Fees and Expenses	90,515	273,545	95,028	194,028
	Other Administration Expenditures (Memberships, Contractual Services, Printing & Publications, Rents & Leases, Depreciation and Training & Travel Allowance)	<u>428,267</u>	<u>382,212</u>	<u>427,212</u>	<u>422,310</u>
45080, 45110, 45130, 45140, 45050, 45170	Sub-total	3,096,484	3,274,296	3,216,430	3,381,357
	Renewal and Replacement				
45200	Office Furnishings	<u>7,682</u>	<u>7,682</u>	<u>7,682</u>	<u>7,682</u>
	TOTAL COST FOR BUSINESS SERVICES	<u>\$ 3,104,166</u>	<u>\$ 3,281,978</u>	<u>\$ 3,224,112</u>	<u>\$ 3,389,039</u>
	BUSINESS SERVICES COST SURPLUS/(DEFICIT)	<u>\$ 428,600</u>	<u>\$ 23,306</u>	<u>\$ 360,542</u>	<u>\$ 349,644</u>

BUSINESS SERVICES DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
4501101	Manager's Salary	\$ 255,000	\$ 268,866	\$ 282,200	\$ 296,310
4501201	Clerical Salary	682,500	712,500	743,070	768,671
4502021	Medicare Taxes	13,739	13,962	14,716	15,378
4502022	Health Insurance	257,220	263,200	148,592	158,000
4502023	Workers Comp Insurance	10,000	10,000	10,500	11,000
4502024	Retirement	122,000	126,000	119,756	126,223
4502030	OPEB Trust	137,726	142,547	142,547	142,547
4502025	Dental Insurance	15,600	16,380	24,000	26,000
4502026	Uniform	400	400	2,500	500
4502027	Unemployment Insurance & ETT	3,840	3,950	3,950	3,950
4502028	Life Insurance	1,854	1,854	1,854	1,854
4502029	Visual Aids	2,300	2,500	2,100	2,200
4502031	Tuition Reimbursement	10,000	10,000	30,000	10,000
4502033/34	Long Term & Short Term Disability	10,050	10,100	4,500	4,600
4502035	Longevity Incentives	2,500	2,900	13,825	15,475
4502037	Soc Sec FICA Tax	4,000	4,200	3,500	3,700
4502039	Matching Deferred Compensation	23,600	24,200	35,000	40,000
4502244	CalPERS CVSan UL	239,073	262,980	262,980	280,911
45030	Directors Fees & Expenses	90,515	273,545	95,028	194,028
45070	Insurance	135,000	138,000	180,600	180,700
45080	Memberships	20,965	21,710	22,210	22,210
45090	Office Expense	89,000	89,000	135,000	137,000
45110	Contractual Services	127,300	99,500	134,500	99,500
45120	Professional Services	337,000	287,000	317,000	317,000
45130	Printing & Publication	103,902	81,902	87,402	117,500
45140	Rents & Leases	1,700	1,700	1,700	1,700
45150	Repairs & Maintenance	156,500	158,000	178,500	185,500
45170	Training & Travel Allowance	42,400	42,400	46,400	46,400
45190	Utilities	68,800	70,000	37,500	37,500
45050	Depreciation	132,000	135,000	135,000	135,000
	TOTALS	\$ 3,096,484	\$ 3,274,296	\$ 3,216,430	\$ 3,381,357

BUSINESS SERVICES DEPARTMENT

Detailed Budget O&M Expenditures

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
SALARIES					
4501101	Management/Supervision	\$ 255,000	\$ 268,866	\$ 282,200	\$ 296,310
4501201	Clerical	675,000	705,000	735,570	761,171
4501202	Clerical Overtime	7,500	7,500	7,500	7,500
	Total Salaries	<u>937,500</u>	<u>981,366</u>	<u>1,025,270</u>	<u>1,064,981</u>
BENEFITS					
4502021	Medicare Tax	13,739	13,962	14,716	15,378
4502022	Health Insurance, Board	-	-	-	-
4502023	Workers Compensation Ins	10,000	10,000	10,500	11,000
4502025	Dental Insurance	15,600	16,380	24,000	26,000
4502026	Admin Uniforms	400	400	2,500	500
4502027	Unemployment Insurance & ETT	3,840	3,950	3,950	3,950
4502028	Life Insurance	1,854	1,854	1,854	1,854
4502029	Visual Aids Reimbursement	2,300	2,500	2,100	2,200
4502030	OPEB Trust	137,726	142,547	142,547	142,547
4502031	Tuition Reimbursement	10,000	10,000	30,000	10,000
4502033	Long Term Disability Insurance	2,000	2,000	2,000	2,000
4502034	Short Term Disability Insurance	8,050	8,100	2,500	2,600
4502035	Longevity Incentive	2,500	2,900	13,825	15,475
4502037	Soc. Sec. Taxes	4,000	4,200	3,500	3,700
4502039	Matching Deferred Compensation	23,600	24,200	35,000	40,000
4502201	Health Insurance, Employees	161,220	163,200	136,799	145,000
4502202	Health Insurance, Retirees	96,000	100,000	11,792	13,000
4502401	Retirement, Employees	122,000	126,000	119,756	126,223
4502243	CalPERS OLSD Unfunded Liability	-	-	-	-
4502244	CalPERS CVSsan Unfunded Liability	239,073	262,980	262,980	280,911
	Total Benefits	<u>853,902</u>	<u>895,173</u>	<u>820,320</u>	<u>842,338</u>
DIRECTORS					
4503001	Directors Fees - Board Meetings	18,400	18,400	40,000	42,000
4503002	Fees - Other Meetings	42,000	42,000	20,000	20,000
4503004	Director Travel	4,500	9,000	8,000	10,000
4503006	Seminar Expense	2,500	5,000	5,000	5,000
4503009	Directors Dental Premiums	-	-	-	-
4503011	Training Expenses	-	-	-	-
4503012	Retired Board Health Premiums	16,728	16,728	16,728	16,728
4503013	Membership	720	750	1,800	1,800
4503014	BOD Election Expense	-	175,000	-	95,000
4503015	BOD Electronic Device	2,000	3,000	3,000	3,000
45030	Directors Expense - Other	3,667	3,667	500	500
4503016	BOD Payroll Taxes	-	-	-	-
	Total Directors	<u>90,515</u>	<u>273,545</u>	<u>95,028</u>	<u>194,028</u>
INSURANCE					
4507001	Basic Liability	70,000	72,000	110,000	110,000
4507003	CSRMA Membership Fee	13,000	13,500	13,500	13,500
4507005	Misc. Floater	3,500	3,500	3,500	3,500
4507007	Commercial Excess Liability	20,000	20,000	20,000	20,000
4507008	Property Insurance	3,000	3,500	8,000	8,000
4507009	Automobile Insurance	25,000	25,000	25,000	25,000
4507010	Physical Damage Liability	-	-	-	-
4507011	Crime Liability	500	500	600	700
	Total Insurance	<u>135,000</u>	<u>138,000</u>	<u>180,600</u>	<u>180,700</u>
	SUBTOTAL	#####	\$ 2,288,084	\$ 2,121,218	\$ 2,282,047
MEMBERSHIPS					
4508001	C.A.S.A.	\$ 8,000	\$ 8,500	8,500	8,500
4508002	Chamber of Commerce	550	600	600	600
4508003	ACSDA	100	100	100	100

BUSINESS SERVICES DEPARTMENT

Detailed Budget O&M Expenditures

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
4508007	California Water Environment Association	-	-	-	-
4508008	California Resource Recovery Association	200	200	200	200
4508009	Water Environment Federation	120	120	120	120
4508012	Costco Wholesale	120	120	120	120
4508013	Rotary International	1,000	1,000	1,000	1,000
4508014	CA Special District Assn	7,805	8,000	8,500	8,500
4508015	Government Finance Officers Association	570	570	570	570
4508016	American Public Works & Other	2,500	2,500	2,500	2,500
	Total Memberships	20,965	21,710	22,210	22,210
OFFICE EXPENSE					
4509001	Copier, Scanner & Fax Supplies	5,000	5,000	6,000	6,000
4509002	Postage	4,000	4,000	5,000	5,000
4509003	Stationery & Forms	3,000	3,000	3,000	3,000
4509004	Forms & Code Reproduction	2,500	2,500	2,500	2,500
4509006	General Office Supplies	13,500	13,500	13,500	13,500
4509008	Computer Software	30,000	30,000	45,000	45,000
4509009	Miscellaneous	6,000	6,000	6,000	6,000
4509010	Ergonomic Upgrades	5,000	5,000	5,000	5,000
4509013	Subscriptions	5,000	5,000	5,000	5,000
4509014	Meeting Supplies & Expenses	10,000	10,000	10,000	10,000
4509015	Computer Hardware	5,000	5,000	34,000	36,000
	Total Office	89,000	89,000	135,000	137,000
CONTRACTUAL SERVICES					
4511001	Janitorial Service	12,000	15,000	15,000	15,000
4511003	Data Processing Charges	7,500	7,500	7,500	7,500
4511008	Temporary Employees	25,000	25,000	25,000	25,000
4511009	Employee Recruitment Serv	6,000	10,000	10,000	10,000
4511011	Consulting Agreement	20,000	20,000	20,000	20,000
4511014	Comprehensive Rate Study Analysis	1,500	1,500	1,500	1,500
4511015	Actuarial Valuation	5,800	6,000	6,000	6,000
4511018	Miscellaneous	8,500	8,500	8,500	8,500
4511019	Code Publishing	6,000	6,000	6,000	6,000
4511020	Emergency Response Plans	35,000	-	35,000	-
	Total Contractual Services	127,300	99,500	134,500	99,500
PROFESSIONAL SERVICES					
4512001	Legal - General, Employment Law/Review	130,000	130,000	130,000	130,000
4512002	Accounting	80,000	85,000	85,000	85,000
4512003	Legal Fees for Lawsuits	20,000	5,000	35,000	35,000
4512005	Teambuilding Services	25,000	25,000	25,000	25,000
4512007	HR Services	30,000	30,000	30,000	30,000
4512008	Labor Relations	50,000	10,000	10,000	10,000
4601001	Alameda County Property Tax Admin. Fee	2,000	2,000	2,000	2,000
	Total Professional Services	337,000	287,000	317,000	317,000
PRINTING & PUBLICATIONS					
4513001	Legal Notices & Ads	30,000	7,500	10,000	10,000
4513002	CVSan Newsletter	7,000	7,000	10,000	10,000
4513003	CVSan Calendar/Annual Report	35,000	35,000	35,000	40,000
4513004	CVSan Website	6,000	6,500	6,500	6,500
4513005	Outreach	5,000	5,000	7,000	7,000
4513006	Copyediting Services	13,000	13,000	1,000	1,000
4513011	Milestone Anniversary Outreach	-	-	10,000	35,000
NEW - 4513012	Fall Festival Sponsorship	2,500	2,500	2,500	2,500
NEW - 4513013	Social Media & Stock Photos	2,000	2,000	2,000	2,000
NEW - 4513014	Quality & Accessibility Management for Website	3,402	3,402	3,402	3,500
	Total Printing & Publications	103,902	81,902	87,402	117,500
	SUBTOTAL	\$ 678,167	\$ 579,112	\$ 696,112	\$ 693,210

BUSINESS SERVICES DEPARTMENT

Detailed Budget O&M Expenditures

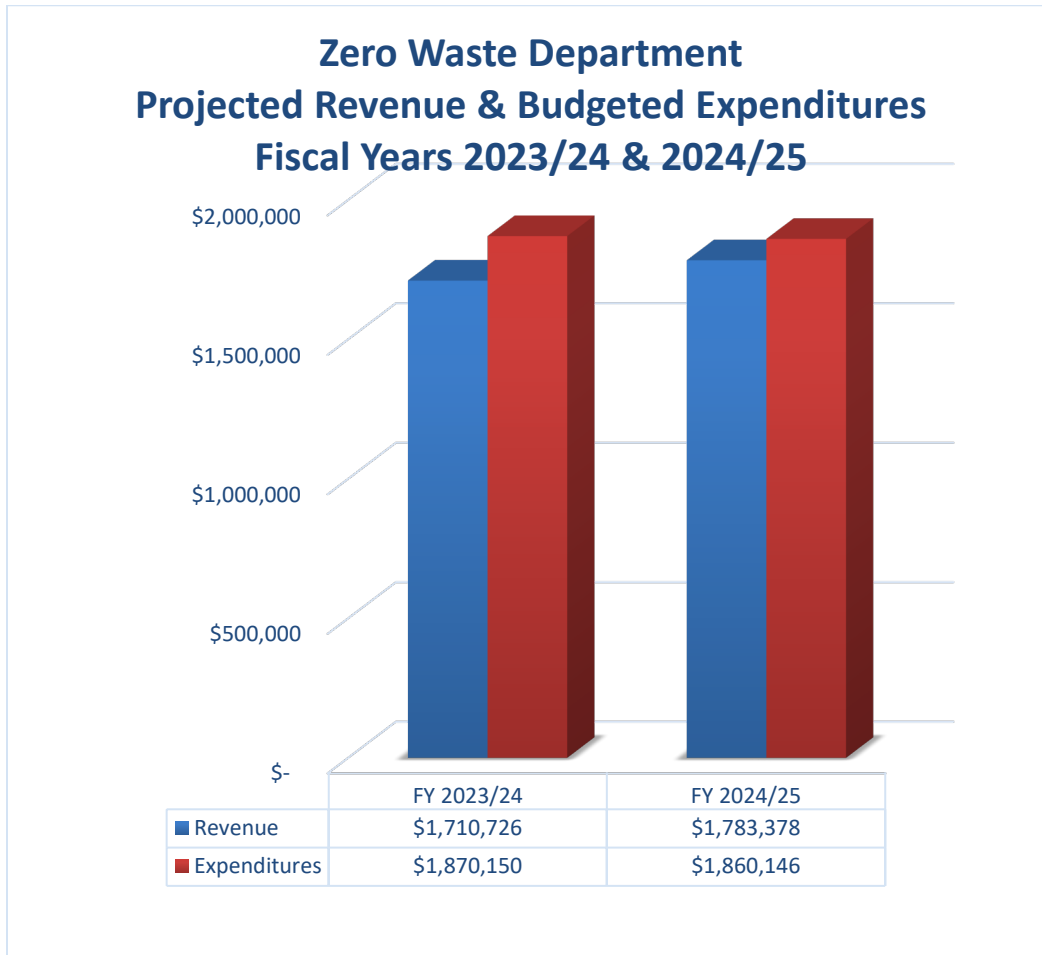
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>RENTS & LEASES</u>					
4514001	Postage Meter Rental	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
	Total Rents & Leases	1,700	1,700	1,700	1,700
<u>REPAIRS & MAINTENANCE</u>					
4515002	Service Contracts	3,000	3,000	3,000	10,000
4515003	Computer Support Services	90,000	90,000	110,000	110,000
4515004	Office/Yard Maintenance	13,000	15,000	15,000	15,000
4515005	Household Supplies	5,000	5,000	5,000	5,000
4515006	Miscellaneous	500	-	500	500
4515007	Office Machine Repairs	-	-	-	-
4515009	Building Maintenance & Repairs	25,000	25,000	25,000	25,000
4515011	Building Maintenance & Repairs - Center St.	10,000	10,000	10,000	10,000
4515012	Safety	10,000	10,000	10,000	10,000
	Total Repairs & Maintenance	156,500	158,000	178,500	185,500
<u>DEPRECIATION BASIS</u>					
4505001	Annual Depreciation	132,000	135,000	135,000	135,000
	Total Depreciation	132,000	135,000	135,000	135,000
<u>TRAINING & TRAVEL ALLOWANCE</u>					
4517001	Manager's Allowance	5,400	5,400	5,400	5,400
4517002	CASA Travel Exp-Manager	500	500	500	500
4517009	Admin Misc. Travel	500	500	500	500
4517010	Conference Travel Expenses	20,000	20,000	20,000	20,000
4517011	Conferences & Seminars	11,000	11,000	15,000	15,000
4517012	Workshop Expense	5,000	5,000	5,000	5,000
	Total Training & Travel Allowance	42,400	42,400	46,400	46,400
<u>UTILITIES</u>					
4519091	Telephone Services and Internet	45,000	45,000	10,000	10,000
4509201	Electricity	15,000	15,500	15,500	15,500
4509301	Gas	1,500	1,500	4,000	4,000
4509401	Water	3,800	4,000	4,000	4,000
4519096	Center St/ECV Facility	3,500	4,000	4,000	4,000
	Total Utilities	68,800	70,000	37,500	37,500
TOTAL ADMINISTRATIVE O & M EXPENSE		#####	\$ 3,274,296	\$ 3,216,430	\$ 3,381,357
<u>RENEWAL AND REPLACEMENT EXPENSE</u>					
ADMINISTRATIVE EQUIPMENT AND FACILITIES					
4520001	Office Furnishings	\$ 7,682	\$ 7,682	\$ 7,682	\$ 7,682
TOTAL ADMINISTRATIVE R & R EXPENSES		7,682	7,682	7,682	7,682
TOTAL FOR ADMINISTRATIVE OPERATIONS		#####	\$ 3,281,978	\$ 3,224,112	\$ 3,389,039
<u>OTHER NON-OPERATING EXP</u>					
4604001	Miscellaneous Expense	5,000	5,000	5,000	5,000
46001	Payroll expenses	-	-	-	-
46002	Pension expense	-	-	-	-
46060	Change in Fair Market Value of Investments	-	-	-	-

ZERO WASTE DEPARTMENT

The Zero Waste (ZW) Department provides all CVSan customers with quality zero waste services ensuring that recycling, organics, and garbage collection and processing services are delivered at reasonable rates from CVSan’s franchised hauler. The ZW Department ensures compliance with federal, state, and local regulations including implementation of California’s organics and recycling law, Senate Bill (SB) 1383, to reduce organic material sent to landfill by 75% and recover 20% of disposed edible food by 2025, and to appropriately manage hazardous materials. These steps are crucial for the long-term management of resources and the protection of the environment. Personnel assigned the responsibility of providing these services on behalf of the Zero Waste Department include the Zero Waste Supervisor, two Zero Waste Specialist IIs, one Zero Waste Specialist I, and, as needed, a Zero Waste Program Intern.

Currently, the ZW Department is implementing CVSan’s Zero Waste Strategic Plan with a goal of zero waste (at least 90% diversion) by 2029. The ZW Department hosts innovative programs and events to reduce waste, reuse materials and goods, increase diversion from the landfill through recycling and composting, and keep the community informed on legislation, new programs, and the best practices for a circular economy.



**Zero Waste Budget Narratives
Fiscal Years 2023/24 and 2024/25**

The ZW Department is funded by both grants and contract administration fees. This budget must carefully follow the grant guidelines of these restricted funding sources; multiple or solitary sources may fund a service or program. Some programs may be subsidized by sponsors or additional grants and therefore the budgeted amounts are subject to revision.

Office Expenses

	<u>2023/24</u>	<u>2024/25</u>
Zero Waste Office Expenses	\$500	\$500
Office expenses include the various office supplies and equipment utilized by zero waste staff members in the performance of their duties.		

Information Technology	\$2,500	\$2,500
Per CVSan’s IT Strategic Plan, this line item provides for the purchase of graphic design software licenses to create communications and marketing materials to promote zero waste programs.		

Contractual Services

	<u>2023/24</u>	<u>2024/25</u>
Rate Review	\$40,000	\$40,000
This line item funds professional services to assist CVSan in determining contract and rate adjustments to the Alameda County Industries (ACI) Franchise Agreement and the Waste Management of Alameda County, Inc. Disposal Agreement rates effective July 1, 2024 and 2025. Five-year maximum rates will be calculated and prepared for CVSan’s 5-Year Rate Plan which would be planned to become effective on July 1 of the years 2024, 2025, 2026, 2027, and 2028; this Plan and the notification process must be compliant with requirements of Proposition 218.		

Street Can/Recycling Pyramids	\$2,000	\$2,000
Street cans for litter (garbage) and pyramids for the recycling of bottles and cans are located along main thoroughfares, such as Castro Valley Boulevard and Redwood Road. This budget is for a professional washing company to steam clean the public garbage cans and recycling pyramids in FY 2023/24 and for replacement signs, doors, locks, liners, stickers, cleaning, and graffiti abatement supplies.		

CVSan Website (CVSan.org)	\$1,000	\$1,000
The ZW Department will share in expenses for services, licensing, software, and/or hardware to redesign, improve and/or add web-based tools to distribute CVSan’s information electronically. CVSan’s website provides information on all aspects of CVSan and is primarily updated in-house.		

Zero Waste Contract \$1,000 \$1,000
 Funding to pay for contract services to assist CVSan with new zero waste programs.

2023/24 **2024/25**

Web-based Advertising and Video \$2,500 \$2,500
 Funds have been allocated for contractual and/or consultant services for new "better" sorting of recycling, organics, and garbage videos, video production, or advertising on social media.

Zero Waste \$10,000 \$10,000
 Funds will facilitate the pursuit of initiatives from CVSan's Updated Zero Waste Strategic Plan and Zero Waste Communications Plan for reaching and engaging the community.

Zero Waste Contract Administration \$5,000 \$5,000
 Funds have been allocated for miscellaneous expenses that meet the mission of CVSan and are a function of administering the Franchise and Disposal Agreements.

Other Programs \$1,000 \$1,000
 Funds have been allocated for contractual services for other programs or projects that meet the mission of CVSan.

Projects

2023/24 **2024/25**

Business/Commercial Recycling \$25,000 \$25,000
 Funds pay for marketing and communication efforts to promote recycling and composting; notification of SB 1383 and the Organics Reduction and Recycling Ordinance; and recycling and organics containers, signs, and stickers for participating business/commercial customers.

Earth Day Clean-Up \$9,000 \$9,000
 Funds will pay for publicity, promotional items, breakfast, and supplies for CVSan's Earth Day Clean-Up. This event promotes recycling, composting, community beautification, litter abatement, bay-friendly gardening, engages the local schools' participation, and provides a continental breakfast for volunteers. The budget for this event is offset by sponsors and is separate from the Recycles Day (Collection Events) portion of the day.

Recycles Day (Collection Events) \$10,000 \$10,000
 Funds will pay for two annual Collection Events to provide collection and transportation of e-waste, fluorescent lightbulbs, household batteries, select household hazardous waste, mattresses, tires, textiles, paint, and pharmaceuticals for proper disposal, recycling, or reuse. This includes free document destruction services for residents and businesses. The events provide customers with a venue for proper disposal of items prohibited from disposal in the regular waste stream, many of which contain environmentally harmful elements. Bagged compost is distributed at the two events.

	<u>2023/24</u>	<u>2024/25</u>
<p>Bay-Friendly Landscape Maintenance</p> <p>Funding will pay for follow-up visits from a landscaping company to tend to CVSan’s landscaping on Marshall Street.</p>	\$1,000	\$1,000
<p>BYOB (Bring Your Own Bag)</p> <p>Funds will assist CVSan community members’ participation in the Alameda County Waste Management Authority (ACWMA) County-wide Reusable Bag program. Social media advertisements will remind Castro Valley readers to remember to bring their reusable bags with them when they shop.</p>	\$800	\$800
<p>ACI Public Education</p> <p>CVSan’s franchised hauler, Alameda County Industries (ACI), submits an annual Public Education and Outreach Plan to CVSan. Funds are used to implement approved programs and publications as well as to facilitate tours of the Davis Street Transfer Station and Aladdin Avenue for CVSan residents and businesses.</p>	\$5,000	\$5,000
<p>Multi-Family Recycling</p> <p>Funding pays for notification of SB 1383 and the Organics Reduction and Recycling Ordinance, recycling or organics bins, recycling bags, flyers, signs, brochures, stickers, and other miscellaneous materials used to promote recycling in multifamily residential projects of five units or more, including apartment complexes, condominium projects, and mobile home parks. Additionally, funding pays for Oops cards, postage, and quarterly postage for Pipeline newsletters, both of which go to multifamily dwelling residents.</p>	\$10,000	\$10,000
<p>Business/Commercial Recognition</p> <p>Funds support the 4R Business, 4R Planet Award program to reward and recognize businesses for their efforts to reduce, reuse, recycle, and rot (or represent, replicate, or reciprocate), as well as for their first-year certification and subsequent annual recertification. These businesses will be honored periodically on our website through news releases, ads, events, and so on at no cost to them. Funds also help pay for the annual Employee Recognition Event.</p>	\$5,000	\$5,000
<p>City/County Payment Program</p> <p>This funding from CalRecycle assists in the collection of all types of recyclable beverage containers (aluminum, glass, plastic, and bi-metal) for recycling. Funds pay for collection containers, litter abatement programs, educational efforts about recycling, and recycled content products made from beverage containers. As of July 2023, CVSan will no longer act as the lead agency on behalf of Unincorporated Alameda County for future funding applications, but will still be eligible to receive funding through the new UAC funds manager: County of Alameda.</p>	\$0	\$0

Canyonlands Recycling	\$500	\$500
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Funds will enable CVSan to educate residents and businesses about CVSan’s program offerings and promote recycling in the Castro Valley Canyonlands area.

<u>2023/24</u>	<u>2024/25</u>
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Community Group Outreach	\$1,000	\$1,000
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Funds will be dedicated to publicity and materials for CVSan’s Community Group Outreach Program and speaking engagements and opportunities. Presentations, tabling, and workshops reach a wide spectrum of community members and professionals.

Compost Donations	\$500	\$500
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Funds will enable CVSan to donate composters for use in garden and landscape programs which benefit soil health, and/or they will enable CVSan to fund a compost workshop to teach participants how to set up and maintain an effective backyard composter. The Franchise Agreement allows for 5% of all compost generated to be returned to the CVSan community through various distribution methods.

Construction and Demolition (C&D)	\$0	\$0
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Funding will pay for social media advertisements to inform residents and contractors of the Alameda County ordinance which requires 50% diversion of construction and demolition debris.

Industry	\$400	\$400
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Funds will pay for boosted social media advertising regarding updates or changes in the industry that are pertinent to the Castro Valley community. For example, funds could be used to promote changes to buyback centers that impact the local community.

Fall Festival	\$1,000	\$1,000
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Pays for booth space and presentation materials at the annual two-day Castro Valley Fall Festival where CVSan is able to directly interact with residents and businesses. This festival allows for the education of the public in a fun and relaxed setting, enabling residents to ask questions and receive information.

Food Scrap Recycling	\$20,000	\$20,000
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Funds will further the residential food scrap recycling marketing campaign, enable the purchase of additional pails and advertisements, and meet the regulatory requirements of SB 1383. CVSan intends to draw continued and increased participation in the program as food and food-soiled paper remain the largest components, by weight, of the residential materials stream.

Graphics	\$1,000	\$1,000
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Funds a copyeditor to review copy for the Pipeline newsletters and annual report. Graphics for a media buy for advertisements in a local newspaper and social media are primarily completed in-house and expenses are funded and assigned to the project or program that is being advertised.

Intern	\$0	\$400
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Funds will pay for the recruitment and posting expenses for a Zero Waste Program Intern or other Intern that supports the ZW Department, as is needed by CVSan.

	<u>2023/24</u>	<u>2024/25</u>
Legislation	\$800	\$800

Funds will pay for boosted social media advertising regarding legislative updates or regulatory changes that are pertinent to the Castro Valley community.

Others	\$800	\$800
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Funds have been allocated for miscellaneous expenses that meet the mission of CVSan.

Pharmaceuticals	\$100	\$100
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Funds will pay for an advertisement in a local newspaper or on social media on proper disposal of pharmaceuticals.

Pipeline	\$5,000	\$5,000
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Funds will pay for the printing of the ZW Department's share of four quarterly CVSan newsletters sent as a billing insert. Article writing, layout production, and printer/mail house communication are completed in-house.

Schools Programs	\$40,000	\$50,000
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Provides environmental education to students and technical assistance to schools to create and maintain waste reduction and recycling programs. Funds will pay for educational materials, promotional items, financial awards for the Green Ribbon Schools program, two scholarships for high school seniors, and recycling and organics containers, signs, and stickers. It is important to send these messages to students, as they carry it home to their families; 25% of the CVSan community's population is under the age of 18.

Street Cans	\$65,000	\$0
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Funds will be used to purchase new public containers in FY 2023/24. Containers will provide the public access to three streams of recycling, organics, and garbage at locations along major thoroughfares in Castro Valley.

Used Oil and Filter Recycling	\$20,000	\$20,000
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Funding will be used to support CVSan's Filter Exchange program, language translation and interpretation, as applicable; purchase of functional promotional items such as funnels; participation in the Alameda County regional media campaign coordinated by StopWaste; support for Unincorporated Alameda County's Used Motor Oil program; reimbursement of certified collection centers for filter hauling costs; and grant reporting requirements. As of July 2023, CVSan will no longer act as lead agency on behalf of Unincorporated Alameda County for future funding applications, but will still be eligible to receive funding through the new UAC funds manager, County of Alameda.

Volunteers	\$1,000	\$1,000
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Funding will promote the Green Hearts Volunteers Program and pay for supplies, promotional materials, thank you gifts, and advertising.

	<u>2023/24</u>	<u>2024/25</u>
Community Outreach for New Contract	\$5,000	\$5,000

Funding will promote services under the Franchise Agreement effective May 1, 2019. Funds will also help pay for printing and mailing services for CVSan’s Proposition 218-compliant Notification for proposed rate changes effective on July 1 of 2024, 2025, 2026, 2027, and 2028.

Reduce Your Waste Size Program	\$0	\$0
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As authorized by the Committee/Board, funds from the Special Assessment for Delinquent Accounts offer single-family residences a \$50.00 credit for downsizing to a 20-gallon garbage cart under the award-winning Reduce Your Waste Size Program.

Hybrid/Electrical Vehicle Maintenance	\$250	\$250
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CVSan currently has three hybrid vehicles that reduce air emissions and fuel consumption. Funds will cover professional car cleanings and miscellaneous small maintenance expenses.

Organization Grants and Donations	\$5,000	\$5,000
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Upon approval of a donation and supply request form, these funds are awarded to community organizations on a first-come, first-served basis.

Photography Equipment and Stock Photos	\$500	\$500
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Funding allows purchase of photography supplies and stock photos to assist in the production of public education materials to promote waste reduction and recycling.

Recycled Products for Office	\$28,000	\$0
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Funding allows CVSan to purchase and use recycled products. Items must follow guidelines outlined by StopWaste and be made of at least 50% post-consumer recycled product in order to be repurchased. SB 1383 requirements for recycled content procurement are now followed as well. Differential costs may be funded for post-consumer recycled paper. Artwork, furnishings, and other grant-approved items with recycled content for the new offices at CVSan’s new Operations and Engineering Building will be purchased.

ACI Driver and CSR Appreciation	\$1,000	\$1,000
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Funding for up to two annual appreciation events to show appreciation to the drivers and customer service/billing representatives of CVSan’s franchised hauler Alameda County Industries (ACI). For example, breakfast may be served and awards given to the three drivers with the best customer service, fewest missed pick-ups over the past six months, and for being an excellent cart handler (fewest carts down and lids open).

ACI Delinquent Accounts \$8,000 \$9,000
 Funds will cover printing and mailing costs for a final Request-For-Payment letter to all customers who have a delinquent account subject to a special assessment as of April 30 of the assessment year.

2023/24 **2024/25**

Event Greening \$2,000 \$2,000
 Funds help CVSan promote and enhance waste reduction activities at Castro Valley events and further educate community members about ways to reduce waste. CVSan intends to continue and increase interest in event greening activities through signage, publicity, advertisements, direct outreach, and the promotion of CVSan’s Event Greening Guide and web page. Funds may also allow CVSan to assist as needed with the purchase of additional supplies and/or materials for green events.

Reduce \$10,000 \$10,000
 Funds will promote, empower, and support source reduction, food waste prevention, food recovery, the prevention of waste, and meeting SB 1383 regulatory requirements. Zero waste initiatives may include promoting food donation, food sharing, onsite composting, voluntary take-backs, sustainable product design, a zero waste purchasing guide, purchasing cooperatives, and promotion and education about zero waste events.

Reuse \$5,000 \$15,000
 Funds will promote approved zero waste initiatives that promote reuse. Funds may be used to facilitate replacement of disposables with reusables at businesses, reward residents for using reusables in public, provide grant funding to businesses to implement reusables, purchase reusable give-aways, and other reuse activities.

Multi-Family Recognition Program \$5,000 \$5,000
 Funds will pay for advertisements, materials, and recognition awards to newly certified multifamily communities as a part of the Multi-Family Recognition Program.

Single Family Residential Program \$5,000 \$5,000
 Funds will pay for advertisements, materials, and activities to promote single-family waste reduction, reuse, recycling, composting, and meeting SB 1383 regulatory requirements. Funds will also help pay for printing and mailing services for CVSan’s Proposition 218-compliant Notification for proposed rate changes effective on July 1 of 2024, 2025, 2026, 2027, and 2028.

Training and Travel Allowance

2023/24 **2024/25**

Training and Travel Allowance \$15,100 \$15,100
 To maintain and enrich staff knowledge of industry practices, waste reduction and recycling programs, governmental policies and enforcement, and other job-related functions, funds are allocated to pay for conferences, seminars, travel, and mileage reimbursement.

ZERO WASTE DEPARTMENT

Detailed Budget

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
REVENUE					
3204002	Contract Administration Fees	\$ 1,264,492	\$ 1,315,072	\$ 1,187,189	\$ 1,258,420
3207003	Measure D Funds	188,000	190,000	160,000	155,000
3207004	Used Oil Recycling Funds	17,451	30,000	20,000	20,000
3207006	Can and Bottle Recycling-State Beverage Container/ DOC City County Payment Program (CCPP)	35,000	35,000	37,000	37,000
3207022	EAB Grant	3,000	3,000	3,000	3,000
3207024	AB 939 Fee	114,631	120,363	126,381	131,436
3207025	SB 1383	-	-	77,000	77,000
3205007	Interest on Solid Waste Funds	3,500	3,500	3,500	3,500
3209007	ACI Public Ed. Funds	36,771	37,506	38,256	39,021
3209008	ACI Collection Events	30,000	30,000	10,000	10,000
3209011	ACI Delinquent Account Admin Fee	16,150	16,150	8,400	9,000
3209014	ACI Zero Outreach Specialist Funds	-	-	-	-
3209015	ACI Rate Stabilization Fee	-	-	-	-
3209016	ACI Non-Diverson Performance	-	-	40,000	40,000
TOTAL REVENUE		<u>\$ 1,708,995</u>	<u>\$ 1,780,591</u>	<u>\$ 1,710,726</u>	<u>\$ 1,783,378</u>
EXPENDITURES					
44011, 44020	Program Salaries and Benefits	\$ 621,967	\$ 654,157	\$ 641,912	\$ 671,508
44110, 44120	Contractual and Professional Services	47,500	47,500	62,500	62,500
44090, 44150	Office Supplies	3,000	3,000	3,000	3,000
44130	Projects	377,150	414,150	297,650	258,050
44080, 44170	Other Solid Waste Expenditures (Memberships and Training & Travel Expense)	17,034	17,094	17,174	17,174
44160	Bag-its	-	-	-	-
		<u>1,066,651</u>	<u>1,135,901</u>	<u>1,022,236</u>	<u>1,012,232</u>
Share of District Administration Costs		<u>780,928</u>	<u>847,914</u>	<u>847,914</u>	<u>847,914</u>
Total of Administration Costs		<u>780,928</u>	<u>847,914</u>	<u>847,914</u>	<u>847,914</u>
TOTAL COST FOR ZERO WASTE OPERATIONS		<u>\$ 1,847,579</u>	<u>\$ 1,983,815</u>	<u>\$ 1,870,150</u>	<u>\$ 1,860,146</u>
ZERO WASTE OPERATIONS SURPLUS/(DEFICIT)		<u>\$ (138,584)</u>	<u>\$ (203,224)</u>	<u>\$ (159,424)</u>	<u>\$ (76,768)</u>

ZERO WASTE DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
44011	Salary	\$ 425,147	\$ 445,147	\$ 435,328	\$ 454,731
4402021/37	Medicare & Soc. Sec. Taxes	7,365	7,655	7,659	7,950
4402022	Health Insurance	96,000	102,000	97,822	102,224
4402023	Workers Comp Insurance	7,000	7,500	7,500	7,500
4402024	Retirement	60,000	65,000	70,000	75,000
4402025	Dental Insurance	7,800	8,200	6,100	6,500
4402026	Uniform	200	200	200	200
4402027	Unemployment Insurance & ETT	1,500	1,500	1,500	1,500
4402028	Life Insurance	768	768	768	768
4402029	Visual Aids	1,400	1,400	1,400	1,400
4402031/35	Tuition Reimbursement/Longevity	1,500	1,500	-	-
4402033/38	Long Term/Short Term Disability	5,287	5,287	5,634	5,734
4402039	Matching Deferred Compensation	8,000	8,000	8,000	8,000
44080	Memberships	1,934	1,994	2,074	2,074
44090	Office Expense	3,000	3,000	3,000	3,000
44110	Contractual Services	47,500	47,500	62,500	62,500
44130	Projects	377,150	414,150	297,650	258,050
44160	Bag-Its	-	-	-	-
44170	Training & Travel Allowance	15,100	15,100	15,100	15,100
TOTALS		<u>\$ 1,066,651</u>	<u>\$ 1,135,901</u>	<u>\$ 1,022,236</u>	<u>\$ 1,012,232</u>

ZERO WASTE DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
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SALARIES

4401101	Salaries	\$ 421,000	\$ 441,000	\$ 431,181	\$ 450,584
4401102	Overtime	4,147	4,147	4,147	4,147
4701101	Salaries paid for with Measure D Funds	-	-	-	-
	Total Salaries	425,147	445,147	435,328	454,731

BENEFITS

4402021	Medicare & Soc. Sec. Taxes	6,165	6,455	6,459	6,750
4402022	Health Insurance	96,000	102,000	97,822	102,224
4402023	Workers Comp Insurance	7,000	7,500	7,500	7,500
4402024	Retirement	60,000	65,000	70,000	75,000
4402025	Dental Insurance	7,800	8,200	6,100	6,500
4402026	Uniform	200	200	200	200
4402027	Unemployment Insurance & ETT	1,500	1,500	1,500	1,500
4402028	Life Insurance	768	768	768	768
4402029	Visual Aids	1,400	1,400	1,400	1,400
4402033	Long Term Disability	953	953	1,300	1,400
4402035	Longevity Incentive	1,500	1,500	-	-
4402037	Soc Sec FICA Tax	1,200	1,200	1,200	1,200
4402038	Short Term Disability	4,334	4,334	4,334	4,334
4402039	Matching Deferred Compensation	8,000	8,000	8,000	8,000
	Total Benefits	196,820	209,010	206,584	216,776

MEMBERSHIPS

4408001	California Resource Recovery Assoc.	800	800	800	800
4408002	Northern California Recycling Assoc.	240	300	240	240
4408003	SWANA	669	669	759	759
4408004	CAPIO	225	225	275	275
	Total Memberships	1,934	1,994	2,074	2,074

OFFICE EXPENSE

4409011	Solid Waste Office Expense	500	500	500	500
4409012	Information Technology	2,500	2,500	2,500	2,500
	Total Office Expense	3,000	3,000	3,000	3,000

CONTRACTUAL SERVICES

4411020	Rate Amendments	12,000	12,000	40,000	40,000
4411022	Street Can/Recycling Pyramids Maintenance	2,000	2,000	2,000	2,000
4411023	CVSan Website - www.cvsan.org	1,000	1,000	1,000	1,000
4411024	Other Programs	5,000	5,000	1,000	1,000
4411025	New SW Contract	5,000	5,000	1,000	1,000
4411026	Web-based Advertising & Video	2,500	2,500	2,500	2,500
4411027	Zero Waste	15,000	15,000	10,000	10,000
4411028	ZW Contract Admin. Exp. (existing contract)	5,000	5,000	5,000	5,000
	Total Contractual Services	47,500	47,500	62,500	62,500

	SUBTOTAL	\$ 674,401	\$ 706,651	\$ 709,486	\$ 739,082
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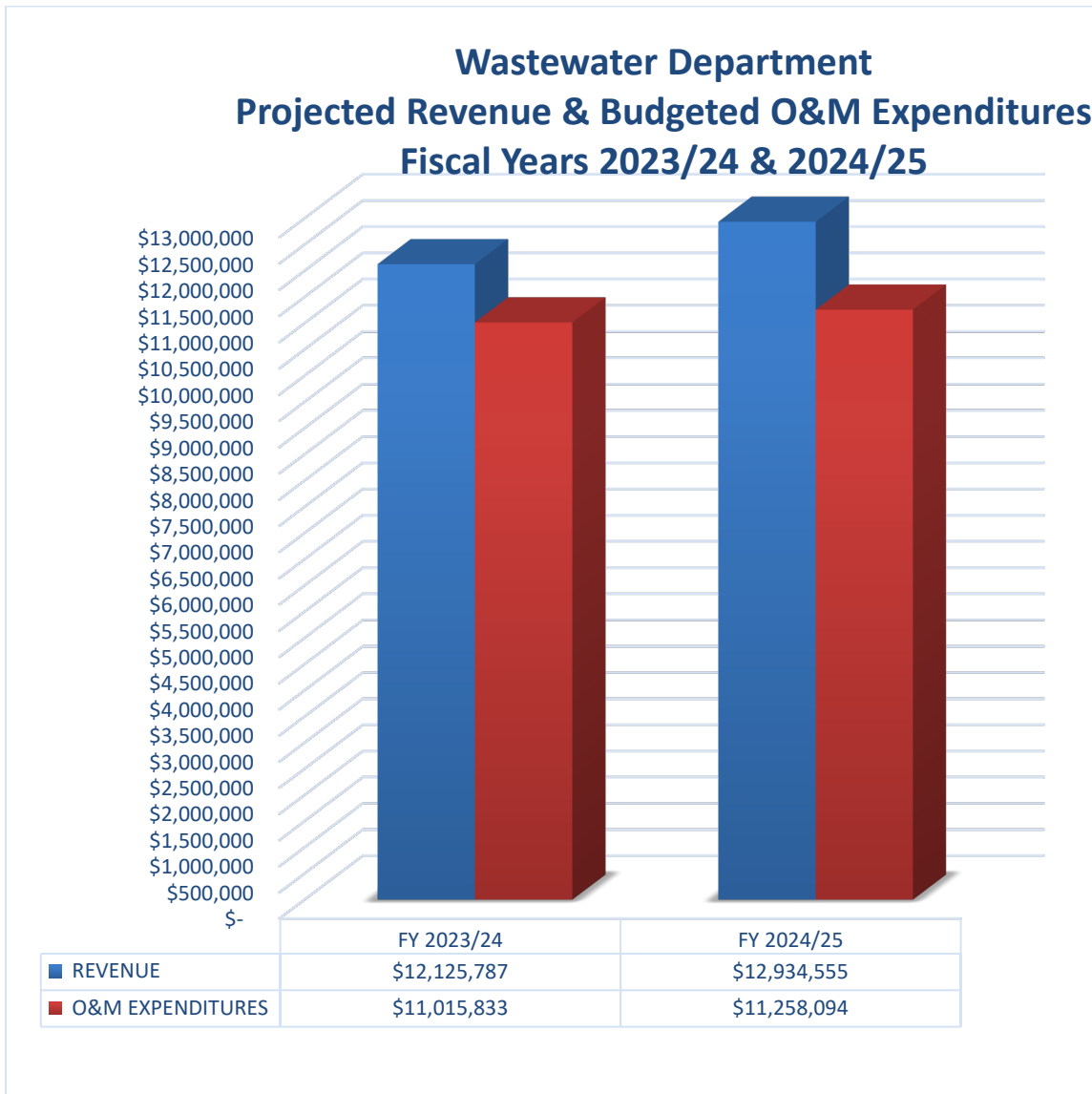
PROJECTS

4413006	Business/Commercial Recycling	\$ 25,000	\$ 25,000	25,000	25,000
4413019	Earth Day Clean-Up	9,000	9,000	9,000	9,000
4413020	Recycles Day Event	30,000	30,000	10,000	10,000
4413033	Bay-Friendly Landscape Maintenance	1,000	1,000	1,000	1,000
4413035	BYOB (Bring Your Own Bag)	800	800	800	800
4413039	ACI Public Education	5,000	5,000	5,000	5,000

ZERO WASTE DEPARTMENT					
Detailed Budget O&M Expenditures					
For Fiscal Years 2023/24 & 2024/25					
Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
4413040	Multi-Family Recycling	15,000	15,000	10,000	10,000
4413042	Business/Commercial Recognition	10,000	10,000	5,000	5,000
4413043	Can and Bottle Recycling Programs	-	10,000	-	-
4413047	Canyonlands Recycling	500	500	500	500
4413048	Chamber of Commerce/Mixer	-	-	-	-
4413049	Community Group Outreach	1,000	1,000	1,000	1,000
4413050	Compost Donations	500	500	500	500
4413052	Construction and Demolition	800	800	-	-
4413055	Industry	400	400	400	400
4413056	Fall Festival	1,000	1,000	1,000	1,000
4413057	Food Scraps	20,000	20,000	20,000	20,000
4413058	Graphics	1,000	1,000	1,000	1,000
4413060	Intern	400	400	-	400
4413061	Legislation	800	800	800	800
4413064	Other	800	800	800	800
4413065	Pharmaceuticals	400	400	100	100
4413066	Pipeline	5,000	5,000	5,000	5,000
4413068	Rowell Ranch Rodeo Parade	-	-	-	-
4413070 - 73	School Programs	52,000	52,000	40,000	92,000
4413075	Street Can/Recycling Pyramids M	35,000	35,000	65,000	-
4413076	Use Reusables	-	-	-	-
4413077	Used Oil & Filter Recycling	15,000	30,000	20,000	20,000
4413078	Volunteers	1,000	1,000	1,000	1,000
4413082	Community Outreach for New Contract	25,000	25,000	5,000	5,000
4413083	Reduce Your Waste Size Program	20,000	15,000	-	-
4413084	Hybrid/Electrical Vehicle Maintenance	250	250	250	250
4413085	Organization Grants/Donations	5,000	5,000	5,000	5,000
4413086	Photography Equipment & Stock Photos	500	500	500	500
4413087	Recycled Products for Office	-	30,000	28,000	-
4413089	Zero Waste Survey	25,000	-	-	-
4413090	ACI Driver Appreciation Events	1,000	1,000	1,000	1,000
4413092	SW Delinquent Accounts	12,000	14,000	8,000	9,000
4413094	Event Greening	2,000	2,000	2,000	2,000
4413096	Reduce	20,000	20,000	10,000	10,000
4413097	Reuse	5,000	15,000	5,000	5,000
4413098	Multi-Family Recognition Program	10,000	10,000	5,000	5,000
4413099	Single Family Residential Program	20,000	20,000	5,000	5,000
	Total Projects	377,150	414,150	297,650	258,050
<u>BAG-ITS</u>		-	-	-	-
	Total Bag-Its	-	-	-	-
<u>TRAINING & TRAVEL ALLOWANCE</u>					
4417002	Conferences & Seminars	15,000	15,000	15,000	15,000
4417005	Employee Mileage Reimbursement	100	100	100	100
	Total Training & Travel Allowance	15,100	15,100	15,100	15,100
TOTAL ZERO WASTE O & M EXPENSE		<u>\$1,066,651</u>	<u>\$1,135,901</u>	<u>\$ 1,022,236</u>	<u>\$ 1,012,232</u>

WASTEWATER COLLECTION SYSTEM MAINTENCE DEPARTMENT

The Collection System Maintenance (CSM) Department maintains and inspects eight Pump Stations and approximately 160 linear miles of wastewater sewer mains. The Department's goal is to have uninterrupted wastewater delivery without hazard to health and/or the environment; effluent leakage; or inflow and infiltration to the Castro Valley / Oro Loma Wastewater Treatment Plant. Currently, the CSM Department consists of one Collection System Maintenance Supervisor, two Senior Collection System Maintenance Workers, two Collection System Maintenance Workers, and one Collection System Maintenance Technician. Each member of the Department holds certification(s) for the operation and maintenance of wastewater collection systems through the California Water Environment Association (CWEA).



**Collection System Maintenance Department Budget Narratives
For Fiscal Years 2023/24 and 2024/25**

In continuance of efforts to maintain compliance with regulatory mandates set forth by the State Water Resources Control Board and identified in CVSan’s Sewer System Management Plan (SSMP), tasks and activities associated with the operation and maintenance of the publicly owned wastewater collection system are anticipated to increase in the volume and complexity of the level of execution. The CSM Department will continue its accelerated pipeline maintenance program, targeted pipeline inspection program, and specialty inspection and repair of its eight Pump Stations. In addition, strategies have been identified to assist CSM Department personnel with developing the necessary inventories, training, and contingency resources for emergency response activities.

Vehicles and Equipment:

Capital Expenditures Funded from Reserves

	<u>2023/24</u>	<u>2024/25</u>
Wastewater Vehicles	\$135,000	\$165,000
These funds are dedicated to the purchase of an all-electric passenger vehicle and new pickup trucks that will replace retired pickup trucks in CVSan’s vehicle fleet.		
Gravity Sewer Rehab & Replacement	\$ -	\$250,000
These funds are dedicated to the cost of emergency CSM tool retrieval and/or immediate mainline repairs discovered by CSM staff independent of the Engineering (ENG) Department’s own Gravity Sewer Rehabilitation and Replacement line item.		

Office Expense:

	<u>2023/24</u>	<u>2024/25</u>
Computer Software	\$35,000	\$35,000
These funds are dedicated to the cost of various software programs for mapping, asset management, and closed-circuit television (CCTV) inspections.		
Tablet and Cellphone Equipment Upgrade	\$6,000	\$7,000
These funds are dedicated to the cost of field tablets and cellphone upgrades for personnel from the CSM and Engineering Departments.		

Operating Supplies:

	<u>2023/24</u>	<u>2024/25</u>
Shop Supplies	\$10,000	\$10,000
These funds are allocated for a small generator, miscellaneous tools, sewer plugs, ladders, and engine starter packs.		
Rodder / Flusher / TV Truck Supplies	\$25,000	\$25,000
The CSM Department continues to perform both routine and hi-frequency preventative maintenance work on a 60-month cycle. In addition, the Department performs		

maintenance and inspection activities in support of projects under the purview of the Engineering Department. To continue to perform the necessary work, and provide support for capital improvement and other projects, the CSM Department must maintain the appropriate materials, tools, and equipment.

The Machine Rodder (MR2) will require new continuous steel rods. This is a typical wear-and-tear item and is expected to need replacement during the two-year budget cycle.

The Hydro-Vacuum combo unit (HV2) requires a replacement sewer cleaning hose. The specifications for the hose are 3/4 inch diameter and 800 feet in length. The secondary Hydro-Flush unit (HF1) requires the replacement of the sewer cleaning hose, with specifications for this hose of 3/4 inch diameter and 800 feet in length. These are items which wear out and their replacements are based on frequency of usage and sustained effectiveness.

Safety Equipment \$20,000 \$20,000

These funds are allocated for purchasing new safety equipment to replace older or worn out safety and personal protective equipment.

Printing, Publication & Outreach:

2023/24 2024/25

Wastewater Outreach Campaign \$91,260 \$20,000

Funds have been allocated for CVSan publicity and promotional items to increase awareness of wastewater-related education programs such as Commercial Fats, Oils, and Grease (FOG) Control, Residential FOG Control, Easement Awareness, Wipes/Overflow Prevention, Service Calls and Emergency Response Outreach, Pump Station Awareness, and upcoming construction projects.

Repairs & Maintenance:

2023/24 2024/25

Vehicles & Equipment Maintenance \$27,000 \$37,000

Performing vehicle maintenance is essential to the reliability and service life of CVSan's vehicles. Maintenance personnel will continue to perform minor repairs and routine maintenance for the vehicle fleet. All major repairs, routine and/or warranty service inspections or specialty equipment maintenance will be performed by a vendor.

In the event of a catastrophic failure of the HV2 vehicle, additional funds have been allocated to cover rental costs of an equivalent unit for a period of 30 days.

Software Support Services \$50,000 \$50,000

These funds have been allocated per the IT Strategic Plan.

Training & Travel Allowance:

	<u>2023/24</u>	<u>2024/25</u>
Department Training & Travel Allowance	\$23,500	\$23,500

With new regulations continuing to be mandated by Federal, State, and local agencies, it is imperative that the Wastewater Department continues to have on-going training. This training is achieved through industry-related conferences, seminars, and workshops that must be attended by Wastewater Department staff.

Training will include, but is not limited to, the CWEA Northern Regional Training Conference, CWEA Safety Training Seminars, the CWEA Annual Conference, Confined Space Training, Traffic Control and Safety Training, computer literacy, and various other industry-sponsored trainings related to operation and maintenance of wastewater systems.

Local Meetings & Expenses	\$1,000	\$1,000
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These funds are allocated for special Wastewater Department meetings, in-house trainings, various Committee meetings, and miscellaneous meeting items.

WASTEWATER OPERATION					
Detailed Budget					
For Fiscal Years 2023/24 & 2024/25					
Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
REVENUE					
3101001	Tax Roll Assessments	\$ 9,922,322	\$ 10,418,438	\$ 11,147,729	\$ 11,928,070
3101009	Public Agency/Manual Billing	231,462	231,462	247,664	265,001
3101010	Special Dischargers	2,500	2,500	2,500	2,500
	Inspection Fees				
3102002	Inspections Fees by Permit	3,000	3,000	3,000	3,000
3102003	Inspection Fees in Tracts	-	-	-	-
3102004	Repair Permits	75,000	75,000	75,000	75,000
3102005	Addition/Relocate Permits	2,500	2,500	2,500	2,500
3102006	CCTV Permit	35,000	35,000	35,000	35,000
3102007	PM No MLX Inspection	-	-	-	-
3102008	PM/Tract w/MLX Lateral Inspection	5,000	5,000	5,000	5,000
3102009	PM/Tract w/MLX Mainline Inspection	10,000	10,000	10,000	10,000
3102010	ADU Inspection Fee	2,000	2,000	2,000	2,000
3102011	PSL CCTV Inspection	-	-	-	-
	Capacity Fees				
3103001	New Connections by Permit (1)	45,000	45,000	30,000	35,000
3103002	New Connections in Tract	60,000	60,000	46,000	46,500
3103005	New SFD Connection	80,000	80,000	55,000	57,000
3103006	Addition/Relation Capacity	100,000	100,000	50,000	52,000
3103007	Parcel Map No MLX Capacity	30,000	30,000	30,000	31,000
3103008	Parcel Map w/MLX Capacity	85,000	85,000	55,000	55,500
3103009	Tenant Improvement Capacity	100,000	100,000	70,000	70,000
3205008	Interest on Wastewater Funds	177,550	177,550	177,550	177,550
3207009	Pump Station Revenue **	12,844	12,844	12,844	12,844
3104001	Tenant Improvement Plan Review Fee	1,000	1,000	1,000	1,000
3104002	Special Discharge Permit Fee	2,000	2,000	2,000	2,000
3104008	PM&Tract w/MLX Plan Filing Fee	500	500	500	500
3104009	PM&Tract w/MLX Grant of Easement Fee	500	500	500	500
3104010	Other Services	25,000	25,000	25,000	25,000
3104011	PSL Time Extension Permit	-	-	-	-
3105000	Grease Receiving Facility	40,000	40,000	40,000	40,000
	TOTAL REVENUE	\$ 11,048,178	\$ 11,544,294	\$ 12,125,787	\$ 12,934,465
EXPENDITURES					
41011, 41012,					
41013, 41020	Program Salaries and Benefits	\$ 1,653,203	\$ 1,719,847	\$ 1,740,447	\$ 1,821,704
41070, 41190	Insurance and Utilities	71,225	72,700	78,331	86,457
41110	Contractual and Professional Services	313,282	291,500	345,300	266,300
41100, 41150	Operating Supplies and Repairs & Maintenance	171,591	165,915	190,518	220,518
	Other Wastewater Expenditures				
41060, 41080,	(Fuel, Memberships, Office Expense, Regulatory				
41090, 41095,	Compliance, Printing, Publication & Outreach,				
41130, 41140,	Rents & Leases, Depreciation and Training & Travel				
41050, 41170	Expenses)	1,014,564	1,014,145	1,653,540	1,568,974
	Wastewater Collection	3,223,865	3,264,107	4,008,136	3,963,953
42000	Wastewater Treatment	2,665,797	2,574,747	2,457,550	2,327,300
43110	EBDA O&M Expense	443,600	443,600	443,600	443,600
42050	Treatment Plant Depreciation	986,864	986,864	1,350,000	1,370,000
	Treatment and Disposal	4,096,261	4,005,211	4,251,150	4,140,900
	Share of District Administration Costs*	1,171,000	1,271,870	1,446,727	1,566,772
	Non-Operating Expenses	5,000	5,000	5,000	5,000
		1,176,000	1,276,870	1,451,727	1,571,772
	Subtotal for O & M	\$ 8,496,126	\$ 8,546,188	\$ 9,711,013	\$ 9,676,625
	Renewal and Replacement				
42200	Wastewater Treatment Plant	179,763	292,263	463,700	646,950
43200	EBDA	73,810	73,810	73,810	73,810
46050	Other Expense - EBDA	-	-	-	-
		253,573	366,073	537,510	720,760
	CVSan Renewal and Replacement				
41200	Collection System	538,000	484,000	1,075,020	1,441,520
	Subtotal for Renewal and Replacement	791,573	850,073	1,612,530	2,162,280
	TOTAL COST FOR WASTEWATER OPERATIONS	\$ 9,287,699	\$ 9,396,261	\$ 11,323,543	\$ 11,838,905
	WASTEWATER OPERATIONS SURPLUS/(DEFICIT) including Renewal & Replacement	\$ 1,760,479	\$ 2,148,033	\$ 802,244	\$ 1,095,560

(1) Must be used for CIP/R & R on Collection System

* Collection System Share of Administrative Costs listed as revenue to Business Services Department.

** Annual portion of \$520,000 Pump Station Deposit to be used for 20 years maintenance.

WASTEWATER DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
41011& 41012	Salaries	\$ 1,151,461	\$ 1,201,654	\$ 1,285,770	\$ 1,337,215
4102021	Medicare & Soc. Sec. Taxes	16,696	17,424	17,115	18,313
4102022	Health Insurance	204,682	210,000	200,101	214,108
4102023	Workers Comp Insurance	20,355	21,000	2,780	2,825
4102024	Retirement	179,649	185,181	177,302	189,713
4102025	Dental Insurance	18,238	18,500	11,950	12,100
4102026	Uniforms	6,434	6,800	6,800	6,800
4102027	Unemployment Insurance & ETT	2,688	2,688	6,800	7,140
4102028	Life Insurance	2,200	2,200	750	760
4102029	Visual Aids	3,700	3,900	2,150	2,180
4102030	Safety Boots	3,600	3,600	3,600	3,600
4102033	Long & Short Term Disability	14,000	14,500	2,470	2,490
4102035	Longevity Incentives	4,500	5,000	-	-
4102037	Soc. Sec. FICA Tax	1,000	1,000	-	-
4102039	Matching Deferred Compensation	24,000	26,400	22,859	24,459
41060	Gasoline & Oil	20,000	20,000	32,000	32,000
41070	Self Insurance	24,000	24,000	32,000	34,000
41080	Memberships	5,765	5,765	6,100	6,150
41090	Office Expense	130,187	130,887	123,066	89,210
41095	Regulatory Compliance	16,000	16,000	18,500	19,000
41100	Operating Supplies	84,150	78,474	77,077	77,077
41110	Contractual Services	313,282	291,500	345,300	266,300
41130	Printing, Publication & Outreach	108,950	93,760	93,760	22,500
41140	Rents & Leases	5,614	5,614	5,614	5,614
41150	Repairs & Maintenance	87,441	87,441	113,441	143,441
41050	Depreciation Expense	703,548	717,619	1,350,000	1,370,000
41170	Training & Travel Allowance	24,500	24,500	24,500	24,500
41190	Utilities	47,225	48,700	46,331	52,457
TOTALS		<u>\$ 3,223,865</u>	<u>\$ 3,264,107</u>	<u>\$ 4,008,136</u>	<u>\$ 3,963,953</u>

WASTEWATER DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>SALARIES</u>					
4101101	Field Maintenance	\$ 661,000	\$ 681,000	\$ 728,530	\$ 750,953
4101201	Engineer/ Eng Technician	461,887	492,080	521,204	550,226
4101103 & 4101203	Overtime	12,374	12,374	19,836	19,836
4101102	On-Call Compensation	16,200	16,200	16,200	16,200
	Total Salaries	1,151,461	1,201,654	1,285,770	1,337,215
<u>BENEFITS</u>					
4102021	Medicare Taxes	16,696	17,424	17,115	18,313
4102022	Health Insurance, Employees	204,682	210,000	200,101	214,108
4102023	Workers Comp Insurance	20,355	21,000	2,780	2,825
4102024	Retirement	179,649	185,181	177,302	189,713
4102025	Dental Insurance	18,238	18,500	11,950	12,100
4102026	Uniforms	6,434	6,800	6,800	6,800
4102027	Unemployment Insurance & ETT	2,688	2,688	6,800	7,140
4102028	Life Insurance	2,200	2,200	750	760
4102029	Visual Aids Reimbursement	3,700	3,900	2,150	2,180
4102030	Safety Boot Reimbursement	3,600	3,600	3,600	3,600
4102033	Long & Short Term Disability	14,000	14,500	2,470	2,490
4102035	Longevity Incentives	4,500	5,000	-	-
4102037	Soc. Sec. FICA Tax	1,000	1,000	-	-
4102039	Matching Deferred Compensation	24,000	26,400	22,859	24,459
	Total Benefits	501,742	518,193	454,677	484,488
<u>FUEL</u>					
4106001	Gasoline & Diesel Fuel	20,000	20,000	32,000	32,000
	Total Fuel	20,000	20,000	32,000	32,000
<u>SELF-INSURANCE</u>					
4107001	Damage Claims	5,000	5,000	10,000	11,000
4107003	Insurance Deductibles	10,000	10,000	10,000	10,000
4107004	Treatment Plant Liability	9,000	9,000	12,000	13,000
4107005	Other	-	-	-	-
	Total Self-Insurance	24,000	24,000	32,000	34,000
<u>MEMBERSHIPS</u>					
4108001	CWEA Membership	2,800	2,800	2,400	2,400
4108003	CWEA Certificate Renewal	500	500	250	250
4108004	Other Membership Fees	765	765	2,000	2,000
4108005	Water Environment Federation	1,300	1,300	1,000	1,000
4108007	Pipe Users Group	400	400	450	500
	Total Memberships	5,765	5,765	6,100	6,150
	SUBTOTAL	\$1,702,968	\$1,769,612	\$ 1,810,547	\$1,893,854

WASTEWATER DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>OFFICE EXPENSE</u>					
4109002	Base Map Reproduction	\$ 1,000	\$ 1,000	\$ 500	\$ 500
4109003	Assessor's Maps	110	110	110	110
4109004	Miscellaneous	2,000	2,000	1,000	1,000
4109005	Computer Software	35,000	35,000	35,000	35,000
4109009	Photo/Video & Processing	600	600	600	600
4109011	Drafting/Inspection Supplies	500	500	500	500
4109012	Tablet & Cell Phone Equipment	10,434	10,434	6,000	7,000
	Subtotal	49,644	49,644	43,710	44,710

WASTEWATER DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

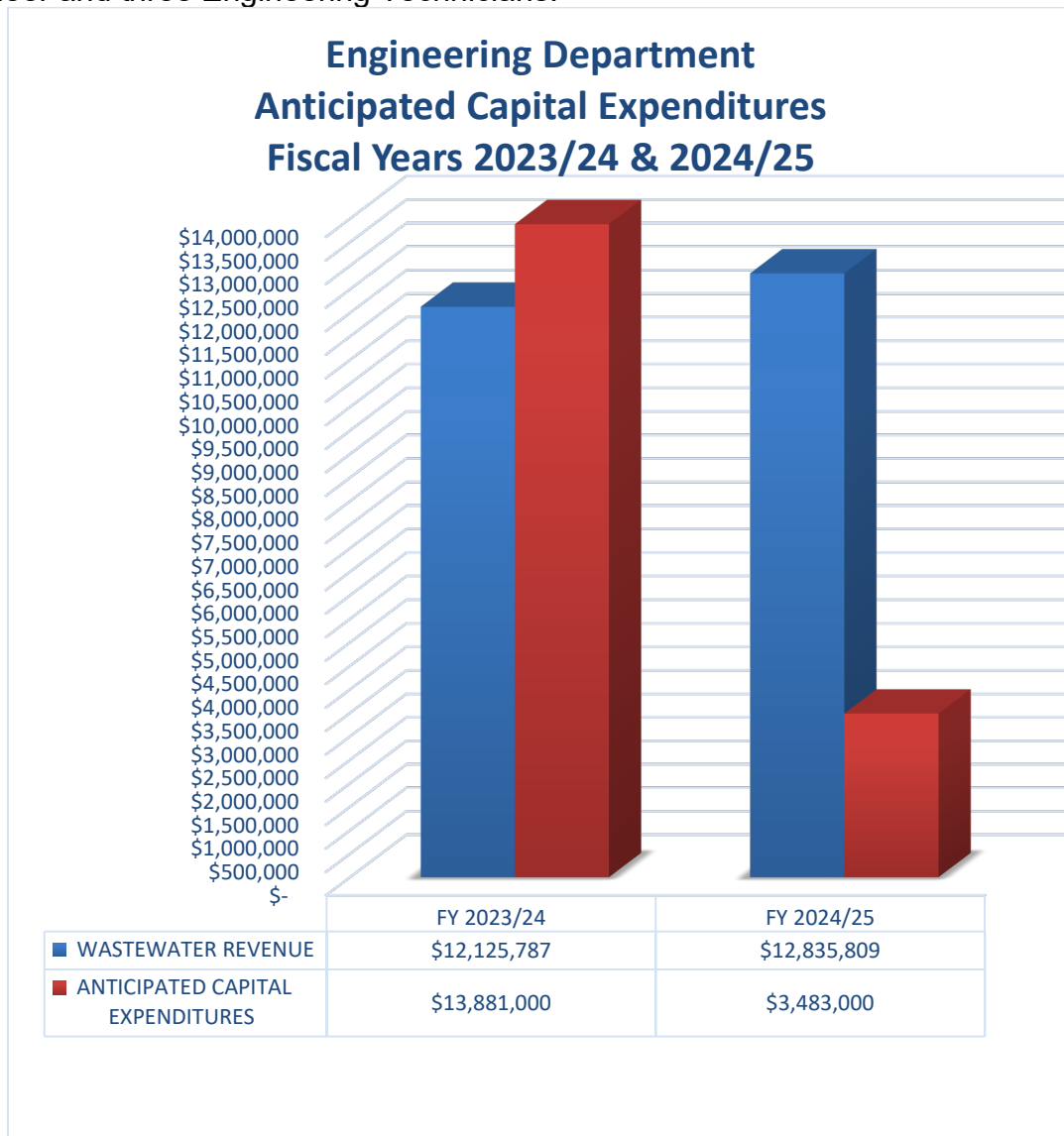
Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>MASTER PLAN OFFICE EXPENSE</u>					
4109051	Office	3,500	3,500	500	500
4109052	Office Lease	64,643	64,643	67,356	32,000
4109054	Miscellaneous	3,500	3,500	2,500	2,500
4109056	Copier	6,000	6,500	3,500	3,500
4109057	Internet	2,900	3,100	5,500	6,000
	Total Master Plan Office	<u>80,543</u>	<u>81,243</u>	<u>79,356</u>	<u>44,500</u>
	Total Office Expense	130,187	130,887	123,066	89,210
<u>REGULATORY COMPLIANCE</u>					
4109501	SWRCB Fees	16,000	16,000	18,500	19,000
	Total Regulatory Compliance	<u>16,000</u>	<u>16,000</u>	<u>18,500</u>	<u>19,000</u>
<u>OPERATING SUPPLIES</u>					
4110001	Disinfectant	1,200	1,200	1,200	1,200
4110002	Cleaning Supplies	1,200	1,200	1,200	1,200
4110003	Shop Supplies	10,000	10,000	10,000	10,000
4110004	Yard Supplies	400	327	327	327
4110005	Rodder/Flusher/TV Truck Supplies	40,000	40,000	25,000	25,000
4110010	Miscellaneous	-	-	-	-
4110012	Personal Protection Equipment	4,350	4,350	4,350	4,350
4110013	Safety Equipment	25,000	20,000	20,000	20,000
4110014	MH Frames & Covers	2,000	1,397	15,000	15,000
	Total Operating Supplies	<u>84,150</u>	<u>78,474</u>	<u>77,077</u>	<u>77,077</u>
<u>CONTRACTUAL SERVICES</u>					
4111006	Miscellaneous	65,000	65,000	40,000	50,000
4111008	DATCO Substance Abuse Testing	800	800	800	800
4111010	Flow Monitoring	61,282	-	75,000	25,000
4111011	Engineering Services	100,000	100,000	100,000	100,000
4111012	Service Charge Collection	27,000	27,000	27,000	27,000
4111013	USA Membership & Notification Costs	3,000	3,000	6,500	7,000
4111015	Communication Radio Service	500	40,000	40,000	500
4111016	Lab Analysis	3,200	3,200	3,500	3,500
4111018	GIS-IAMS	20,000	20,000	20,000	20,000
4111019	IT/CMMS - Lucity Wellness Checkup	-	-	-	-
4111020	Flow Modeling	20,000	20,000	20,000	20,000
4111021	Pretreatment	5,000	5,000	5,000	5,000
4111022	WW Communication Strategic Plan	-	-	-	-
4111023	Printing Services	5,000	5,000	5,000	5,000
4111024	CVSan Website-Permitting Portal S/W Maint	2,500	2,500	2,500	2,500
	Total Contractual Services	<u>313,282</u>	<u>291,500</u>	<u>345,300</u>	<u>266,300</u>
<u>PRINTING, PUBLICATION & OUTREACH</u>					
4113002	Promotional Items	1,500	1,500	1,500	1,500
4113005	WW Outreach Campaign	106,450	91,260	91,260	20,000
4113006	Fall Festival	1,000	1,000	1,000	1,000
	Total Printing, Publication & Outreach	<u>108,950</u>	<u>93,760</u>	<u>93,760</u>	<u>22,500</u>
	SUBTOTAL	\$ 652,569	\$ 610,621	\$ 657,703	\$ 474,087

WASTEWATER DEPARTMENT
Detailed Budget O&M Expenditures
For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>RENTS & LEASES</u>					
4114005	Misc. Equipment Rent/Lease	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
4114006	Pump Station #7 Monitoring	614	614	614	614
	Total Rents & Leases	<u>5,614</u>	<u>5,614</u>	<u>5,614</u>	<u>5,614</u>
<u>REPAIRS & MAINTENANCE</u>					
4115001	Vehicle & Equip Maintenance	\$ 27,000	\$ 27,000	\$ 27,000	\$ 37,000
4115002	Pump Station Maintenance	5,000	5,000	5,000	25,000
4115003	Materials - Sewer Repairs	-	-	-	-
4115009	Rubbish Disposal	769	769	769	769
4115011	Miscellaneous	2,172	2,172	2,172	2,172
4115019	Sewer Repairs & Maintenance	-	-	10,000	10,000
4115020	CRT Maintenance	-	-	16,000	16,000
4115021	Monitoring Equipment Maintenance	2,500	2,500	2,500	2,500
4115022	Software Support Services	50,000	50,000	50,000	50,000
	Total Repairs & Maintenance	<u>87,441</u>	<u>87,441</u>	<u>113,441</u>	<u>143,441</u>
<u>DEPRECIATION</u>					
4105001	Annual Depreciation	703,548	717,619	1,350,000	1,370,000
	Total Depreciation Basis FYE 2012 Audit	<u>703,548</u>	<u>717,619</u>	<u>1,350,000</u>	<u>1,370,000</u>
<u>TRAINING & TRAVEL ALLOWANCE</u>					
4117002	Employee Mileage Reimbursement	500	500	500	500
4117003	Seminar/Training Registration	15,500	15,500	15,500	15,500
4117005	Conference & Travel Expense	7,500	7,500	7,500	7,500
4117006	Local Meetings & Exp.	1,000	1,000	1,000	1,000
	Total Training & Travel Allowance	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>
<u>UTILITIES</u>					
4119091	Pump Station Telephone	3,500	3,500	3,500	7,257
4119092	Pump Station Electricity	13,500	14,000	14,000	14,000
4119093	Gas For Pump Stations	200	200	200	200
4119094	Water	12,000	12,500	10,131	12,500
4119502	Cellular Telephone	18,025	18,500	18,500	18,500
	Total Utilities	<u>47,225</u>	<u>48,700</u>	<u>46,331</u>	<u>52,457</u>
TOTAL WASTEWATER COLLECTION O & M EXPENSE		<u>\$3,223,865</u>	<u>\$3,264,107</u>	<u>\$ 4,008,136</u>	<u>\$3,963,953</u>
TOTAL EXPENSE - WASTEWATER TREATMENT (OLSD)		3,832,424	3,853,874	4,271,250	4,344,250
TOTAL EXPENSE - WASTEWATER DISPOSAL (EBDA)		443,600	443,600	443,600	443,600
TOTAL EXPENSE (REVENUE) - ADMIN AND NON-OPERATING		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL WASTEWATER OPERATIONS O & M		<u>\$7,504,889</u>	<u>\$7,566,581</u>	<u>\$ 8,727,986</u>	<u>\$8,756,803</u>

WASTEWATER ENGINEERING DEPARTMENT

The Engineering Department is an internal service provider supporting the CSM Department in its goals to provide uninterrupted wastewater services for the community while minimizing and eliminating sanitary sewer overflows; minimizing rainwater inflow and infiltration; and preventing health hazards. The services provided by the Engineering Department include permitting of private sewer lateral repairs, special discharge permits, tract and parcel map plan review, and administering CVSan’s pretreatment program, private sewer lateral program, collection system base map and database management, review and analysis of collection system defects, design and implementation of repair projects, project management and inspection of capital improvement projects, and capital improvement project contract administration. Personnel assigned the responsibility of providing these services on behalf of the Engineering Department consist of an Associate Engineer and three Engineering Technicians.



**Engineering Department Budget Narratives
Fiscal Years 2023/24 and 2024/25**

The Engineering Department activities are funded by CVSan’s General Fund and various fees generated from permitting for new sewer connections, repairs and CCTV inspection permits. Due to new regulations set forth and outlined in CVSan’s Sewer System Management Plan (SSMP), the need for capital improvement projects have increased in order to comply with more stringent state mandated regulations on Sanitary Sewer Overflows (SSOs). Management of the design and construction of the various repair and rehabilitation projects is a significant undertaking for CVSan and one that is led by the Engineering Department. The Engineering Department continues to work on implementing asset management and Geographic Information System (GIS) applications. The CSM Department is supporting the Engineering Department and CVSan’s repair and rehabilitation plan by retrieving inspection data to provide to the Engineering Department for analysis and continuing to perform inspections of the collection system for use in the gravity sewer repair and rehabilitation plan. To continue to operate effectively and achieve CVSan’s Mission Statement, the Engineering Department has listed items needed to accomplish its objectives.

Capital Projects:

Capital Expenditures Funded from Reserves

	<u>2023/24</u>	<u>2024/25</u>
New Facilities Grove/Center	\$13,000,000	\$2,000,000
Funds for this project will cover the cost of construction for CVSan new Operations and Engineering (O&E) Building at the Center Street Property		
Pump Station Condition Assessment & Rehabilitation	\$ -	\$500,000
Funds for this project will cover the cost of design and construction for various improvements and rehabilitation repairs to CVSan’s Pump Stations as outlined in the Pump Station Asset Management Plan.		
Gravity Sewer Rehabilitation and Replacement	\$ -	\$250,000
Funds will cover the design of the implementation of the next set of repairs identified based on the Gravity Sewer Asset Management Plan.		
Aerial Pipeline Condition Assessment and Upgrade	\$500,000	\$ -
Funds will pay for the investigation, inspection, testing and monitoring of aerial and creek crossing pipelines and their structural supports. This will also include development of a long-term management and repair plan for the assets.		

I&I Reduction & Proactive Replacement \$50,000 \$150,000

This project will be a planned and targeted approach to rehabilitate subbasins that exhibit high inflow and infiltration (I&I) in CVSan’s collection system. The project will be designed to focus on the goal of I&I reduction through pipeline defect repair and replacement.

Contractual Services:

2023/24 2024/25

Flow Monitoring \$75,000 \$25,000

Funds for this project will facilitate further flow monitoring to study specific areas of CVSan’s collection system identified in the Master Plan Update of 2015 which recommended capacity improvement project in areas south of I-580.

Engineering Services \$100,000 \$100,000

These funds will cover on-call as-needed engineering services by a consulting engineering firm to augment staff as needed and provide technical support and recommendations.

GIS-IAMS \$20,000 \$20,000

Funds will be used to pay a consultant to assist with the update and further implementation of our GIS database as well as improving the database to be accessible via mobile devices.

Flow Modeling \$ 20,000 \$20,000

Funds will cover the cost of a consultant to update CVSan’s sewer system model with any new flow data that may be obtained since FY 2019/20.

Office Expense:

2023/24 2024/25

Computer Software \$35,000 \$35,000

Funds will cover the cost of mapping and asset management software and closed-circuit television (CCTV) inspection software.

Tablet & Cellphone Equipment \$6,000 \$7,000

Funds will cover the costs to purchase new cell phones and tablets for Engineering and CSM Staff for use in the field.

Master Plan Office Lease \$67,356 \$32,000

Funds will cover the cost of the lease for the Capital Improvements Office at Patio Drive.

ANTICIPATED CAPITAL EXPENDITURES

FUNDED FROM RESERVES

For Fiscal Years 2023/24 & 2024/25

Accounting Code	Description	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget
<u>CAPITAL IMPROVEMENT PROGRAM EXPENSE</u>					
<u>ADMINISTRATIVE EQUIPMENT AND FACILITIES</u>					
12087	Computer Equipment	\$ 77,000	\$ 160,000	\$ 120,000	\$ 43,000
12088	Admin Office Renovations/Impr/Security /Remodel	-	-	1,000	200,000
12090	Admin Office Telephone System	-	-	-	-
12096	New Facilities Grove/Center	3,000,000	10,000,000	13,000,000	2,000,000
12091	Miscellaneous Admin Equipment	-	-	-	-
	TOTAL ADMINISTRATION	3,077,000	10,160,000	13,121,000	2,243,000
<u>WASTEWATER COLLECTION</u>					
12085	Wastewater Vehicles	215,000	182,000	135,000	165,000
12086	Miscellaneous Collection System Equipment	50,000	25,000	25,000	25,000
12208	Emergency Bypass System Equipment	50,000	50,000	50,000	-
12399	Gravity Sewer Rehabilitation & Replacement	1,500,000	150,000	-	250,000
12400	Flume Rehabilitiaton and Upgrade	-	-	-	-
12401	Pump Station Condition Assessment & Rehabilitation	500,000	-	-	500,000
12402	Force Main Condtion Assessment & Rehabilitation	100,000	-	-	150,000
12403	Aerial Pipeline Condition Assessment & Upgrade	-	-	500,000	-
12404	Trunk Sewer Capacity Projects	350,000	-	-	-
12405	I/I Reduction & Proactive Replacement	1,000,000	-	50,000	150,000
	Completion and Contingency Factor	<u>20%</u>	<u>20%</u>	<u>20%</u>	<u>20%</u>
	TOTAL WASTEWATER COLLECTION	3,765,000	407,000	760,000	1,240,000
	TOTAL WASTEWATER COLLECTION ANTICIPATED	3,012,000	325,600	608,000	992,000
<u>TREATMENT PLANT</u>					
<u>ORO LOMA SANITARY DISTRICT</u>					
	TOTAL TREATMENT PLANT PROJECTS	1,657,163	255,913	880,600	2,109,600
<u>CAPITAL ITEMS - FINANCING - DEBT SERVICE</u>					
	State Revolving Fund (SRF) Loan Repayment	-	-	-	-
	(2018) Bond Repayment (125% debt coverage)	431,150	427,750	427,750	427,750
	TOTAL ANTICIPATED CAPITAL EXPENDITURES	\$ 8,177,313	\$ 10,485,600	\$ 14,609,600	\$ 5,344,600

ANTICIPATED CAPITAL EXPENDITURES - ORA LOMA TREATMENT PLANT PROJECTS

FUNDED FROM RESERVES
For Fiscal Years 2023/24 & 2024/25

Description	2022/23	2023/24	2024/25	2023/24	2024/25
	Budget	Budget	Budget	Budget	Budget
	Oro Loma's Budget	Oro Loma Sanitary District's Projections		CVSan's Participation	
10-Year Treatment Plant Major Repairs - Renewal & Replacement					
Oro Loma Sanitary District					
Participation Rate is 25% unless otherwise noted.					
Project					
Aeration Basins Inspection/Rehabilitation (Coatings)	\$ -	\$ -	\$ -	\$ -	\$ -
Aeration Basin Diffuser Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -
Arc Flash Hazard Review	\$ -	\$ -	\$ -	\$ -	\$ -
Belt Filter Press Parts	\$ -	\$ 156,000	\$ 162,000	\$ 39,000	\$ 40,500
Belt Filter Press Conveyor Parts	\$ 50,000	\$ 52,000	\$ 54,000	\$ 13,000	\$ 13,500
Blower (3); Aeration Basin (\$1,000,000 in FY 44/45)	\$ -	\$ 104,000	\$ -	\$ 26,000	\$ -
Continuous Discharge Test Plan Development and Sampling	\$ 19,300	\$ -	\$ -	\$ -	\$ -
CEPT System Rehabilitation	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Concrete Assessment & Rehabilitation	\$ 29,000	\$ 156,000	\$ -	\$ 39,000	\$ -
Digester Facilities FEMA Grant Support	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Digester No. 3 Demolition	\$ -	\$ -	\$ -	\$ -	\$ -
Digester No. 6 Rehabilitation (coatings)	\$ -	\$ -	\$ -	\$ -	\$ -
Digester No. 7 Rehabilitation (coatings)	\$ -	\$ -	\$ -	\$ -	\$ -
Effluent Local Limits Report/Testing	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Flare Repairs	\$ 25,000	\$ -	\$ 27,000	\$ -	\$ 6,750
Fuel Tank Coatings Rehabilitation	\$ -	\$ -	\$ 27,000	\$ -	\$ 6,750
Interim Flood Levee Grant App Support	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Gate & Valve Replacements	\$ 54,000	\$ 26,000	\$ 27,000	\$ 6,500	\$ 6,750
Grant Funding Assistance	\$ -	\$ 208,000	\$ -	\$ 52,000	\$ -
Grease System Rehabilitation and Pump Replacements	\$ 43,700	\$ 42,000	\$ 44,000	\$ 10,500	\$ 11,000
Hypochlorite Manifold	\$ -	\$ -	\$ -	\$ -	\$ -
Near Shore Outfall Full-Time Discharge Support	\$ 50,000	\$ -	\$ -	\$ -	\$ -
O&M Manual and CBT Updates	\$ 35,000	\$ 37,000	\$ 38,000	\$ 9,250	\$ 9,500
Plant Beautification Study	\$ -	\$ 42,000	\$ -	\$ 10,500	\$ -
Plant Security	\$ 28,900	\$ 26,000	\$ 27,000	\$ 6,500	\$ 6,750
Pre-design Studies and Testing	\$ 82,000	\$ 52,000	\$ 54,000	\$ 13,000	\$ 13,500
Primary Clarifier Launder Rehab	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Primary Clarifier Rehabilitation (add anodes)	\$ -	\$ -	\$ 1,890,000	\$ -	\$ 472,500
Primary Effluent Channel Coatings	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Primary Sludge Pump Mounting Plate Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Process Instrumentation Replacement	\$ 105,000	\$ -	\$ 38,000	\$ -	\$ 9,500
Pond Road (North) Slope to Drain to Ponds	\$ -	\$ 364,000	\$ -	\$ 91,000	\$ -
Recurring Maintenance					
Landscaping and Grounds	\$ 25,000	\$ 47,000	\$ 27,000	\$ 11,750	\$ 6,750
Painting and Coating	\$ -	\$ 156,000	\$ -	\$ 39,000	\$ -
Paving/Roadway/Fence Maintenance	\$ 70,000	\$ 104,000	\$ 108,000	\$ 26,000	\$ 27,000
Roof Maintenance	\$ 25,000	\$ 26,000	\$ 27,000	\$ 6,500	\$ 6,750
Safety Improvements	\$ 54,000	\$ 32,000	\$ 33,000	\$ 8,000	\$ 8,250
Treatment Plant GIS&	\$ 10,000	\$ 11,000	\$ 11,000	\$ 2,750	\$ 2,750
Thickener Tank Demolition	\$ -	\$ -	\$ -	\$ -	\$ -
SF Bay Water Quality Improvement (Sidestream)	\$ 55,600	\$ -	\$ -	\$ -	\$ -
Sea Level Rise Response Planning Study	\$ -	\$ 104,000	\$ -	\$ 26,000	\$ -
Secondary Clarifier Rehabilitation (NEW) (Coatings)	\$ -	\$ -	\$ -	\$ -	\$ -
Shoreline Adaptation Demonstration Laboratory	\$ 1,254,800	\$ -	\$ -	\$ -	\$ -
Utility Trench Rehabilitation (primary sludge trench)	\$ -	\$ -	\$ -	\$ -	\$ -
Critical Renewal and Replacement - Treatment Plant	\$ 70,000	\$ 73,000	\$ 76,000	\$ 18,250	\$ 19,000
Fiscal Agent Fees (CVSD participation 0%)	\$ 7,000	\$ 8,000	\$ 8,000	\$ -	\$ -
IT, Network & Cybersecurity Upgrades - District-wide (CVSD particip:	\$ 40,000	\$ 42,000	\$ 44,000	\$ 7,980	\$ 8,360
Sewer Service Rate Study (CVSD participation 0%)	\$ -	\$ -	\$ 92,000	\$ -	\$ -
Open House (CVSD participation 19%)	\$ 80,000	\$ 84,000	\$ 87,000	\$ 15,960	\$ 16,530
Engineering Critical (CVSD participation 12.5%)	\$ 10,000	\$ 11,000	\$ 11,000	\$ 1,375	\$ 1,375
Admin Critical (CVSD participation 18%)	\$ 30,000	\$ 32,000	\$ 33,000	\$ 5,760	\$ 5,940
EBDA Replacement Assessment (CVSD participation 0%)	\$ 343,306	\$ 173,000	\$ 180,000	\$ -	\$ -
Contingency					
Total	\$ 3,111,606	\$ 2,168,000	\$ 3,125,000	\$ 485,575	\$ 699,705
Subtotal - Treatment Plant	\$ 2,601,300	\$ 1,999,800	\$ 2,937,000	\$ 499,950	\$ 734,250
Subtotal - Engineering & Admin	\$ 167,000	\$ 177,000	\$ 275,000	\$ 31,075	\$ 32,205
Subtotal - EBDA	\$ 343,306	\$ 173,000	\$ 180,000	\$ -	\$ -
Total Check	\$ 3,111,606	\$ 2,349,800	\$ 3,392,000	\$ 531,025	\$ 766,455
5-Year Average		\$ 2,870,900			
CVSD Participation	\$ 679,775	\$ 531,025	\$ 766,455	\$ 531,025	\$ 766,455

10-Year Treatment Plant Capital Improvements - CIP

Oro Loma Sanitary District

Participation Rate is 25% unless otherwise noted.

Project					
78" Plant Influent Pipeline Inspection/Lining		\$ 156,000	\$ 3,077,000	\$ 39,000	\$ 769,250
Aeration Basin Actuators	\$ 40,000	\$ 42,000	\$ -	\$ 10,500	\$ -
Aeration Basin Fiberglass Grating Replacement	\$ -	\$ 312,000	\$ -	\$ 78,000	\$ -
Bar Screens Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Belt Filter Press Replacement	\$ -	\$ -	\$ -	\$ -	\$ -

ANTICIPATED CAPITAL EXPENDITURES - ORA LOMA TREATMENT PLANT PROJECTS

FUNDED FROM RESERVES
For Fiscal Years 2023/24 & 2024/25

Description	2022/23	2023/24	2024/25	2023/24	2024/25
	Budget	Budget	Budget	Budget	Budget
	Ora Loma's	Ora Loma Sanitary		CVSan's Participation	
	Budget	District's Projections			
Boiler Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Chlorine Automation	\$ -	\$ 78,000	\$ -	\$ 19,500	\$ -
Chlorine Contact Basin Water Champ Replacement	\$ 27,000	\$ -	\$ -	\$ -	\$ -
Cogeneration Engine Overhaul	\$ 351,000	\$ 312,000	\$ 189,000	\$ 78,000	\$ 47,250
Cogeneration/Gen 3 Engine Controls Module Upgrades	\$ 126,500	\$ -	\$ -	\$ -	\$ -
Cogeneration System Upgrade/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated District Operations Building	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Critical Electrical Distribution System Replacements	\$ -	\$ 115,000	\$ 119,000	\$ 28,750	\$ 29,750
Digester Gas System Flares	\$ -	\$ -	\$ -	\$ -	\$ -
Digester Gas System Flares - Automation	\$ -	\$ -	\$ -	\$ -	\$ -
Digester Nos. 8 & 9 and 1, 2, 3, 4 & 5 Demolition	\$ -	\$ 832,000	\$ 4,858,000	\$ 208,000	\$ 1,214,500
Electrical System Master Plan	\$ 160,000	\$ -	\$ -	\$ -	\$ -
Electrical Switchgear Upgrade and/or Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Parking Lot Fence	\$ -	\$ 390,000	\$ -	\$ 97,500	\$ -
Fuel and Diesel Tank Replacements	\$ -	\$ 323,000	\$ -	\$ 80,750	\$ -
Front Gate Actuators Replacements	\$ 27,800	\$ -	\$ -	\$ -	\$ -
Grant Avenue Industrial Area Flood Protection (\$8M in FY 36/37)	\$ -	\$ -	\$ -	\$ -	\$ -
Gravity Belt Thickener Polymer or Polymer System Rehabilitation?	\$ -	\$ -	\$ -	\$ -	\$ -
Gravity Belt Thickener Facility Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -
Gravity Belt Thickener Roof Replacement	\$ -	\$ 208,000	\$ -	\$ 52,000	\$ -
Grease system Rehab & Pump Replacement	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Grit Pump Replacement and Piping Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -
Grit Detritter Rehabilitation	\$ -	\$ -	\$ 162,000	\$ -	\$ 40,500
Grit Washer Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Hypochlorite Tank Replacement	\$ -	\$ 63,000	\$ -	\$ 15,750	\$ -
Influent Pump Station Pump Replacement (IPS 1; 1968 pumps)	\$ -	\$ -	\$ -	\$ -	\$ -
Influent Pump Station VFD replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Local Hazard Mitigation Plan (LHMP)	\$ -	\$ -	\$ -	\$ -	\$ -
MCC Circuit Breakers Replacements throughout Plant	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Mixed Liquor Polymer System	\$ -	\$ -	\$ -	\$ -	\$ -
No. 1 Water Piping Replacement (Ops Building)	\$ 100,000	\$ -	\$ -	\$ -	\$ -
No. 4 Water Suction Valve Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Operations Training Project	\$ -	\$ 78,000	\$ 81,000	\$ 19,500	\$ 20,250
Pipe Trench Repairs	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Plant Energy Neutrality	\$ 933,000	\$ -	\$ -	\$ -	\$ -
Plant Paving Restoration	\$ -	\$ -	\$ -	\$ -	\$ -
Pond Complex Lighting and Security Enhancements	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Ponds 3, 4, and 5 Drainage Pumps	\$ 35,000	\$ 37,000	\$ 38,000	\$ 9,250	\$ 9,500
Primary Sludge Line Reroute for Digesters 6 and 7	\$ -	\$ -	\$ 270,000	\$ -	\$ 67,500
Quonset Hut Storage Facility	\$ -	\$ 104,000	\$ -	\$ 26,000	\$ -
SCADA Software and Server Upgrades	\$ 245,000	\$ 78,000	\$ 108,000	\$ 19,500	\$ 27,000
Plant Battery Energy Storage System	\$ 1,375,300	\$ -	\$ -	\$ -	\$ -
Treatment Plant Roof Replacements	\$ -	\$ 260,000	\$ -	\$ 65,000	\$ -
Treatment Unit Gate service/repair/replacement	\$ 465,000	\$ -	\$ -	\$ -	\$ -
Truck Wash Drainage Pump	\$ -	\$ 84,000	\$ -	\$ 21,000	\$ -
Vehicle Replacements	\$ -	\$ 63,000	\$ 65,000	\$ 15,750	\$ 16,250
Backhoe Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Dump Truck - Ponds	\$ 257,000	\$ -	\$ -	\$ -	\$ -
Washer Compactor Project	\$ 95,000	\$ -	\$ -	\$ -	\$ -
West Switchgear Circuit Breaker Replacement	\$ 129,000	\$ -	\$ -	\$ -	\$ -
Critical Equipment Plant	\$ 307,000	\$ 73,000	\$ 76,000	\$ 18,250	\$ 19,000
IT & Network Upgrades - District-wide (CVSD participation 19%)	\$ 20,000	\$ 21,000	\$ 22,000	\$ 3,990	\$ 4,180
Engineering Critical (CVSD participation 12.5%)	\$ 92,000	\$ 73,000	\$ 11,000	\$ 9,125	\$ 1,375
Administrative Buildings Bathroom Update (CVSD Participation 18%)	\$ -	\$ -	\$ 54,000	\$ -	\$ 9,720
Admin Critical (CVSD participation 18%)	\$ 10,000	\$ 11,000	\$ 11,000	\$ 1,980	\$ 1,980
SB 1383 Cart Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Contingency</i>					
Total	\$ 8,324,600	\$ 3,713,000	\$ 9,141,000	\$ 917,095	\$ 2,278,005
Subtotal - Treatment Plant	\$ 8,202,600	\$ 3,797,200	\$ 6,562,600	\$ 949,300	\$ 1,640,650
Subtotal - Engineering & Admin	\$ 122,000	\$ 105,000	\$ 98,000	\$ 15,095	\$ 17,255
Total Check	\$ 8,324,600	\$ 3,902,200	\$ 6,660,600	\$ 964,395	\$ 1,657,905
5-Year Average		\$ 5,281,400			
CVSD Participation	\$ 2,067,750	\$ 964,395	\$ 1,657,905	\$ 964,395	\$ 1,657,905

FINANCIAL MANAGEMENT

Castro Valley Sanitary District

POLICIES AND PROCEDURES MANUAL

POLICY TITLE: Budget Preparation
POLICY NUMBER: 3020

3020.1 A two-year (biennial) budget proposal shall be prepared on years ending in an odd number (i.e; 2021, 2023, 2025, etc) by Castro Valley Sanitary District's (CVSan's) General Manager (GM) and Department Heads (DHs).

3020.2 Prior to review by the Board of Directors (Board) or any Board Committee, DHs will prepare proposed budgets based on both historical experience and anticipated CVSan needs for their respective departments. The DH will then meet with the GM and any applicable CVSan financial personnel to review the draft budget for their department, prior to any presentation of the budget to the Finance Committee.

3020.3 The Board's Finance Committee shall meet with the GM and any applicable CVSan financial personnel to review the biennial budget proposal.

3020.4 The proposed biennial budget as reviewed and amended by the Finance Committee shall be reviewed by the Board at its regular meeting in May.

3020.5 The proposed biennial budget as amended by the Board during its review shall be adopted at its regular meeting in May following a public hearing to hear comments, protests, or objections to the proposed budget.

3020.6 The Finance Committee will review the budget for amendment annually in January for presentation to the Board in February.

***** END OF POLICY *****

Castro Valley Sanitary District

POLICIES AND PROCEDURES MANUAL

POLICY TITLE: Reserve Fund Policy
POLICY NUMBER: 3036

3036.1 Policy Statement. The Castro Valley Sanitary District (CVSan) has established reserve fund accounts for planned and potential capital improvements to the wastewater treatment plant and collection system, administration and solid waste functions. These reserve accounts can be used to fund current and long-term programmatic goals, economic uncertainties and can be used to assist in rate stabilization. Reserve funds externally restricted by the grantor or regulation shall be considered “restricted” and will be expended only as designated; “committed” funds are the Castro Valley Sanitary District’s Board of Directors (Board’s) formal constraints on the use of CVSan funds; “assigned” funds are set aside for a particular purpose; all other “unassigned” funds will be expended in the best interest of CVSan.

3036.2 Purpose. The Purpose of the Reserve Fund Policy is to establish guidelines and consistency for the prudent accumulation and management of such reserves. The policy will provide guidelines for infrastructure planning and dissemination of information among policymakers, stakeholders and constituents. Reserve funds are to be accumulated and managed in the spirit of the CVSan’s Mission, Vision and Strategic Goals Statements and in accordance with established Generally Accepted Accounting Principles accounting guidelines and Federal, State and Local requirements.

3036.3 Scope.

3036.3.1 Reserve funds are grouped into five major categories. Revenue received will be assigned to the appropriate reserve as set forth in this policy.

3036.3.2 Wastewater.

3036.3.2.1 Reserve is used for current and long-term sanitary sewer collection system capital improvement programs. Programs include CVSan’s sanitary wastewater pipelines, pump stations, equipment, and materials. In addition, the Wastewater reserve is used for Oro Loma/Castro Valley Sanitary District Treatment Plant capital improvement and East Bay Dischargers Authority (EBDA) programs. Programs include capacity upgrades, facility enhancements due to regulatory requirements and other capital improvements.

3036.3.2.2 Reserve funds are collected from new sanitary sewer capacity fees (pursuant to SB1760 & Government Code Section 66013)

and funds not expended (net assets) during the previous fiscal year. The funds received from new sanitary sewer capacity fees are externally restricted for public facilities including sewer line, treatment, disposal and associated assets. However, funds placed in the reserve as net position from the previous fiscal year are assigned.

3036.4 Administration.

3036.4.1 Reserve is used for renewal and replacement of administrative facilities including but not limited to buildings, office furnishing and fixtures and office equipment. Reserve is also established for replacement of District office at 21040 Marshall Street when the useful life has been expended, estimated at forty (40) years, or for future facility acquisitions which may occur.

3036.4.2 Reserve funds are collected from share of countywide 1% tax apportionment, interest on investments of unassigned funds not expended in the previous fiscal year and a portion of funds collected from the Collection and Solid Waste departments.

3036.5 Solid Waste.

3036.5.1 Reserve is used for current and long-term departmental programs and regulatory solid waste service issues.

3036.5.2 Reserve funds are collected from solid waste contract administration fees, Alameda County Waste Reduction and Recycling Initiative (Measure D) and other state or local grant funds. Funds received from state and local grants are externally restricted. Funds received from Measure D can only be spent for landfill diversion through the continuation and expansion of municipal recycling programs and for nonresidential recycling programs. All other non-grant funds are considered to be committed to the reserve.

3036.5.3 Procedures for implementation of the Solid Waste reserves will be presented in CVSan's Policies and Procedures Manual.

3036.6 State Revolving Fund Loan Obligation.

3036.6.1 This fund is required by the State Water Resources Control Board, project 5351-110. A restricted reserve equal to one year's debt service for the State Revolving Fund loan is established and maintained, until the financing agreement is repaid in full in year 2033.

3036.7 Working Capital.

3036.7.1 This fund is made of the aggregate unrestricted reserves. It will target ten (10) months of budgeted operating expenses less the accumulated depreciation in March of each year.

3036.8 Evaluation.

3036.8.1 The Reserve Funds are to be evaluated regularly for efficient planning and response to CVSan conditions. Reserve Fund balances will be reviewed annually for the period ending on October 31. CVSan's Investment Policy will be reviewed in the first quarter of each calendar year. The minimum fund balance of all categories will be maintained at the level not less than the total operating expenses for the upcoming twelve (12) month period. Other factors will also be considered when establishing minimum fund balance levels. Strategic planning can help CVSan's Board anticipate and adapt to changing environmental, regulatory and demographic conditions.

3036.8.1 CVSan will communicate with customers, stakeholders and constituents its financial practices at least annually. This may be accomplished through the various media including electronic, website or social media and/or print materials such as newsletters, annual report or press releases or similar.

***** END OF POLICY *****

Castro Valley Sanitary District

POLICIES AND PROCEDURES MANUAL

POLICY TITLE: Investment of CVSan Funds
POLICY NUMBER: 3035

3035.1 Policy Statement. It shall be the policy of Castro Valley Sanitary District (CVSan) to invest funds not required for the immediate needs of CVSan in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of CVSan and conforming to all statutes governing the investment of such funds.

3035.2 Purpose. In accordance with Section 53646 of the Government Code of the State of California, the treasurer or chief fiscal officer of each local agency shall annually prepare and submit a statement of investment policy for consideration by the local agency at a public meeting of that legislative body. For CVSan, it shall be the responsibility of the General Manager/Treasurer to prepare and submit such policy for adoption by resolution of the CVSan Board of Directors (Board). The adopted Investment Policy shall be reviewed on an annual basis and any modifications to such policy shall be approved by the Board by resolution. The investment policy as adopted by the Board shall be used to guide CVSan staff in investment decisions and transactions.

3035.3 Scope.

3035.3.1 This Investment Policy shall apply to the investment of all funds of CVSan except debt service funds held by the Treasurer of the County of Alameda for payment of bond redemption and interest.

3035.3.2 Except for cash in certain restricted and special funds, CVSan will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

3035.4 Prudence. Investments shall be made with judgment and care, under 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 their capital as well as the probable income to be derived. The standard of prudence to be used by CVSan staff shall be the "prudent person" standard as found in Section 53600.3 of the Government Code of the State of California, and shall be applied in the context of managing an overall portfolio. The General Manager/Treasurer, acting in

accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided significant deviations from expectations are reported within seventy-two (72) hours of discovery and appropriate action is taken to control adverse developments.

3035.5 Objective. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, legality and safety of principal shall be the primary objectives. In addition, CVSan shall retain sufficient liquidity to meet projected and unexpected cash needs. CVSan shall seek to attain market average rates of return on all investments within the constraints imposed by State law, by the avoidance of capital losses and by cash flow considerations. CVSan's investment portfolio shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific issuer or class of securities and shall contain investments of varying lengths of maturity of five years or less. Investments will be allocated in concentrations in accordance with California Government Code Sections 53601 and 53635.

3035.6 Responsibility. The General Manager/Treasurer shall have responsibility for investing CVSan funds and shall develop written procedures and a system of internal controls to implement this Investment Policy. The General Manager/Treasurer shall render a monthly report to the Board specifying the type of investment, institution, date of maturity, amount of deposit, and current market value for all securities with a maturity of more than twelve (12) months and a rate of interest. The report shall state its relationship to this Investment Policy.

3035.7 Procedure.

3035.7.1 Authorization. The General Manager/Treasurer is hereby authorized to invest funds of CVSan in the pooled investment funds specified in Section 3035.7.2 herein below. No person may engage in an investment transaction except as provided under the terms of this Investment Policy and the procedures herein established. The General Manager/Treasurer is a trustee and a fiduciary subject to the prudent investor standard.

3035.7.2 Instruments. Assets of CVSan shall be invested only in:

3035.7.2.1 The Cash Pool of the Alameda County Treasurer's Office.

3035.7.2.2 The Local Agency Investment Fund of the State of California.

3035.7.2.3 The Investment Trust of California (CalTRUST).

3035.7.2.4 The California Employers' Pension Prefunding Trust (CEPPT), a Section 115 trust fund.

3035.7.2.5 The California Employers' Retiree Benefit Trust (CERBT) Fund, a Section 115 trust fund.

3035.7.2.6 Assets collected by and/or in transition from the Alameda County Treasurer's Office or from other sources of revenue such as

capacity and other fees, may be held in an interest-bearing account at an authorized servicing bank for up to sixty (60) days pending transfer to the Local Agency Investment Fund, CalTRUST or for use for satisfying the Accounts Payable on behalf of CVSan.

3035.7.2.7 U. S. Treasury Obligations, which carry the full faith and credit guarantee of the United States Government and are considered to be the most secure instruments available.

3035.7.2.8 Certificates of deposit and other evidences of deposit at financial institutions within Federal Deposit Insurance Corporation (FDIC) guidelines.

3035.7.3 Reporting. The General Manager/Treasurer shall submit to each member of the Board a monthly investment report, which shall consist of a summary report of CVSan's investments. The report shall include a certification that (1) all investment actions executed since the last report have been made in full compliance with this Investment Policy, and (2) CVSan will meet its cash flow requirements for the next twelve (12) months.

3035.8 Ethics and Conflicts of Interest. CVSan officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program or which could impair their ability to make impartial investment decisions.

***** END OF POLICY *****

REVENUES – CAPACITY FEES

Capacity fees represent a one-time contribution of resources to CVSan imposed on contractors and developers for the purpose of financing growth-related construction and improvements. Capacity fees are recognized as a contribution in financial statements. The funds are placed in wastewater reserves and are used for future capacity expansion projects.

REVENUES – SEWER SERVICE CHARGE

The purpose of the sewer service charge is to raise revenue to fund the costs for maintenance and operation and for renewal and replacement of the facilities necessary to collect, treat and dispose of wastewater generated from your home or business to ultimate deep-water discharge into San Francisco Bay.

SEWER SERVICE CHARGE CALENDAR

CVSan's sewer service charges are included on the County of Alameda property tax rolls as a method of collection from property owners. CVSan's calendar for the fiscal year ending June 30 is as follows:

March 1 Lien/levy date
November 1 Due date for first installment (50%)
February 1 Due date for final installment (50%)
December 10 Delinquent for first installment
April 10 Delinquent for final installment

The County collects the taxes (including penalties and interest) from the property owners and remits the sewer fees to CVSan. CVSan receives the majority of its funds during December and May, and collections of delinquent amounts are paid to CVSan intermittently during the year.

SCHEDULE OF CHARGES

Adopted Ordinance No. 195

SSC Rate Comparison Chart

ORDINANCE NO. 195

AN ORDINANCE AMENDING SECTION 4403 OF ARTICLE IV, REGULATION OF SEWER SERVICES OF THE CASTRO VALLEY SANITARY DISTRICT CODE.

The Sanitary Board of the Castro Valley Sanitary District does hereby ordain the following:

Section 1:

Effective July 01, 2023, the following Section of the Castro Valley Sanitary District Code are hereby amended to read as follows:

**ARTICLE IV
REGULATION OF SEWER SERVICES**

**CHAPTER 1
USE OF PUBLIC AND PRIVATE SEWERS**

Section 4403. SCHEDULE OF CHARGES.

The rates to be charged shall be as follows:

Classifications of Use	Annual Charge	
	Effective 7/01/23	Effective 7/01/24
Residential		
Residential Dwelling Unit – Including single-family homes, condominiums, townhouses, and apartments.	\$514.67	\$550.70
Accessory Dwelling Units – Residential unit that is no larger than the maximum size authorized for use as an accessory dwelling unit as defined and permitted by Alameda County.	\$514.67	\$550.70
Other – Mobile home spaces.		
Commercial Users		
Auto Repair Services	\$1,811.51	\$1,938.32
Bakeries	\$2,251.28	\$2,408.87
Barbers	\$943.74	\$1,009.80

Classifications of Use	Annual Charge	
	Effective 7/01/23	Effective 7/01/24
Bars/Drinking Places	\$1,490.51	\$1,594.85
Beauty Services	\$1,769.78	\$1,893.66
Car Washes	\$4,097.03	\$4,383.82
Coin Operated Laundromats	\$3,183.25	\$3,406.08
Dentists	\$1,644.59	\$1,759.71
Eating Places – Fast Food	\$6,593.34	\$7,054.87
Eating Places – Other	\$2,994.93	\$3,204.58
Eating Places – Restaurant 0-50 Seats	\$4,196.54	\$4,490.30
Eating Places – Restaurant over 50 Seats	\$8,394.15	\$8,981.74
Eating Places – Take Out	\$3,297.74	\$3,528.58
Fitness Centers/Health Clubs	\$2,181.73	\$2,334.45
Gas Stations	\$2,648.25	\$2,833.63
Grocery Markets	\$4,498.28	\$4,813.16
Hairdressers	\$1,831.84	\$1,960.07
Health Services	\$1,461.62	\$1,563.93
Laundering Services	\$2,973.53	\$3,181.68
Limited Food Markets	\$2,125.02	\$2,273.77
Miscellaneous Commercial	\$929.83	\$994.92
Mortuaries/Funeral Homes	\$1,292.56	\$1,383.04
Motels/Hotels (Per Bed)	\$511.46	\$547.26
Pre-Schools/Daycare Facilities	\$1,223.01	\$1,308.62
Professional Offices	\$884.89	\$946.83
Retail	\$911.64	\$975.45
Veterinarian Services	\$1,331.08	\$1,424.26
Warehousing	\$948.02	\$1,014.38
Institutional Users		

Classifications of Use**Annual Charge**

	Effective 7/01/23	Effective 7/01/24
Churches	\$1,753.73	\$1,876.49
Community Services/Organizations	\$1,249.76	\$1,337.24
Eden Hospital	\$88,482.58	\$94,676.36
Miscellaneous Institutional	\$1,310.75	\$1,402.50
Nursing/Care Homes (Per Bed)	\$177.62	\$190.05
Parks	\$1,084.98	\$1,160.93
Schools	\$13,513.03	\$14,458.94

(§3, Ord. 14, 07-10-50)
(Repealed, §1, Ord. 28, 12-15-53)
(Added, §1, Ord. 58, 03-07-78)
(Amended, §1, Ord. 61, 05-01-79)
(Amended, §3, Ord. 73, 06-12-84)
(Amended, §3, Ord. 83, 06-07-88)
(Amended, §3, Ord. 87, 06-05-90)
(Amended, §3, Ord. 93, 06-18-91)
(Amended, §3, Ord. 96, 06-17-92)
(Amended, §3, Ord. 112, 06-18-96)
(Amended, §1, Ord. 130, 07-01-02)
(Amended, §1, Ord. 136, 06-01-04)
(Amended, §1, Ord. 138, 07-01-05)
(Amended, §1, Ord. 141, 06-06-06)
(Amended, §1, Ord. 144, 06-05-07)
(Amended, §1, Ord. 146, 06-03-08)
(Amended, §1, Ord. 154, 07-01-11)
(Amended, §1, Ord. 159, 07-01-13)
(Amended, §1, Ord. 166, 06-16-15)
(Amended, §1, Ord. 171, 03-08-17)
(Amended, §1, Ord. 173, 06-06-17)
(Amended, §1, Ord. 174, 11-07-17)
(Amended, §1, Ord. 181, 05-07-19)
(Amended, §1, Ord. 184, 04-07-20)
(Amended, §1, Ord. 186, 05-04-21)
(Amended, §1, Ord. 195, 05-15-23)

Section 2:

This Ordinance shall be entered in the minutes of this Board and posted in three public places in the Castro Valley Sanitary District, and a summary of the Ordinance posted in a legal newspaper published in said District. This Ordinance shall become effective July 01, 2023.

.... 000 O 000

Adopted by the Sanitary Board of the Castro Valley Sanitary District on the 15th day of May 2023.

AYES: Directors Akagi, (Dooman) Woerz, Johnson, McGowan, and Sadoff

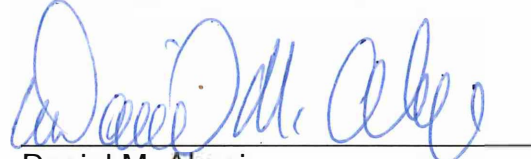
NOES: None

ABSENT: None

ABSTAIN: None



Kristy (Dooman) Woerz,
Secretary of the Sanitary Board

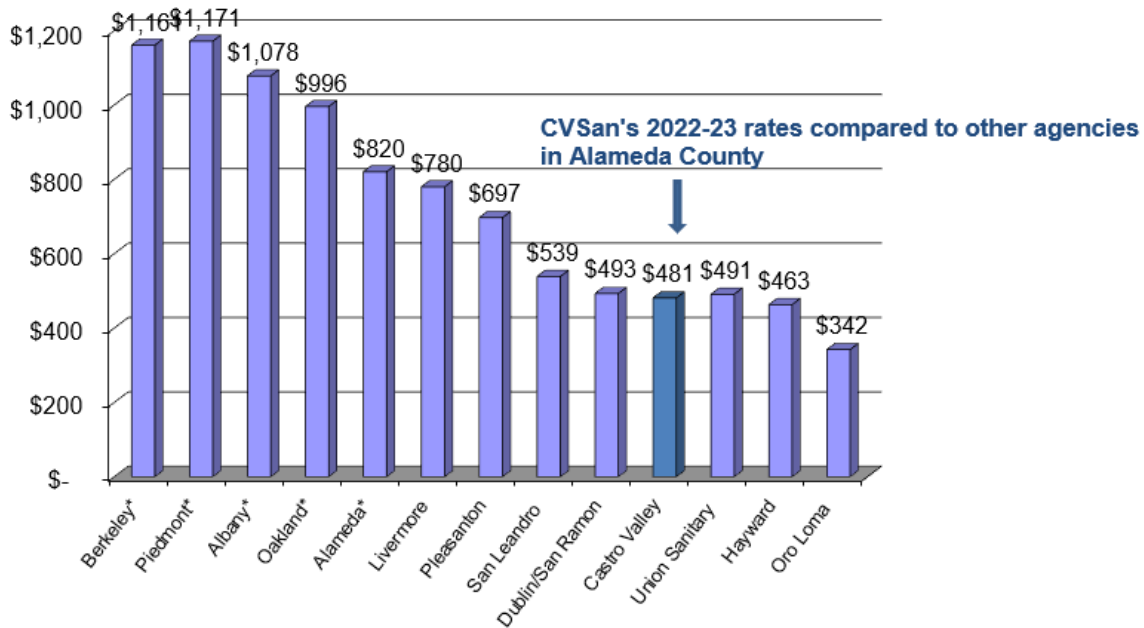


Daniel M. Akagi,
President of the Sanitary Board

APPENDIX

CVSan’s sewer service charge remains below the average for sewer service charges in Alameda County. The county average is \$731 dollars. CVSan is 66% of the average at \$481 for the most recent data available for FY 2022/23.

**ALAMEDA COUNTY SEWER SERVICE CHARGE
 SINGLE FAMILY RESIDENCE
 As of May 1, 2023- "For Illustrative Purposes Only"
 Annual Average \$731 / CVSan 66% of Average**



Alameda County Sewer Service Charges

City of Agency	Sewer Service Charge FY 2022/23
PIEDMONT*	\$1,171
BERKELEY*	\$1,161
ALBANY*	\$1,078
OAKLAND*	\$996
ALAMEDA*	\$820
LIVERMORE	\$780
PLEASANTON	\$697
SAN LEANDRO	\$539
DUBLIN-SAN RAMON	\$493
UNION SANITARY	\$491
CASTRO VALLEY	\$481
HAYWARD	\$463
ORO LOMA	\$342



\$731
 The average annual sewer service charge in Alameda County.

ABOUT THE CHART
 This chart shows the annual cost for a single-family home's sewer service compared to other areas of Alameda County. *Rates for these jurisdictions include the annual charge for wastewater treatment from the East Bay Municipal Utilities District (EBMUD).

HOW ARE SEWER SERVICE RATES CALCULATED?

Every two years, CVSan creates a budget to maintain its wastewater infrastructure. The sewer service rate is calculated by dividing the annual budget by the number of buildings connected to CVSan's wastewater collection system. The Average annual sewer service charge in Alameda County is \$762. CVSan has one of the lowest rates in Alameda County and a lower than average annual charge in the State of California.

Position Summary Schedule

Department & Position Title	2021/22	2022/23	2023/24	2024/25
Business Services				
General Manager	1	1	1	1
Business Services Supervisor	1	1	1	1
Application Support Specialist	1	1	1	1
Public Outreach Specialist	1	1	1	1
Executive Assistant/Clerk of the Board	1	1	1	1
Administrative Technician	2	2	2	2
Accounting Clerk	1	1	1	1
Office Assistant	1	1	1	1
	9	9	9	9
Zero Waste				
Zero Waste Supervisor	1	1	1	1
Zero Waste Specialist II	2	2	2	2
Zero Waste Specialist I	1	1	1	1
	4	4	4	4
Wastewater Collection System Maintenance				
Collection System Maintenance Supervisor	1	1	1	1
Senior Collection System Maintenance Worker	2	2	2	2
Collection System Maintenance Technician	1	1	1	1
Collection System Maintenance Worker	2	2	2	2
	6	6	6	6
Wastewater Engineering				
Associate Engineer	1	1	1	1
Engineering Technician	3	3	3	3
	4	4	4	4
Total Positions	23	23	23	23

GLOSSARY OF TERMS

AB 939	CA Legislation passed in 1989 establishing 50% diversion requirement by 2000 and annual reporting requirements.
ACPWA	Alameda County Public Works Agency
ACSDA	Alameda County Special Districts Association - www.asda.net
ACWA	Assoc. of California Water Agencies
ACWMA	Alameda County Waste Management Authority (Stopwaste.org)
ANPRM	Advanced Notice of Proposed Rulemaking
APWA	American Public Works Association (Northern Chapter 415-454-4568 or www.apwa.net)
AWWA	American Water Works Association
BAC	Bioenergy Association of California
BACWA	Bay Area Clean Water Agencies
BOD	Biochemical Oxygen Demand
BSD	CVSan's Business Services Department
C&D	Construction and Demolition
CAAQS	California Ambient Air Quality Standard
CAC	Community Advisory Committee
CalARP	California Accidental Release Prevention Program
CAPIO	California Association of Public Information Officials
CARB	California Air Resources Board
CASA	California Association of Sanitation Agencies – www.casaweb.org
CCTV	Closed Circuit Television Inspections
CDFA	California Department of Food & Agriculture
CDPH	California Department of Public Health

CDO	Cease and Desist Order
CEC	California Energy Commission
CECs	Constituents of Emerging Concern
CEQA	California Environmental Quality Act
CFR	Code of Federal Regulations
CIWMB	California Integrated Waste Management Board – www.ciwmb.ca.gov
CIWQS	California Integrated Water Quality System Project
CMOM	Capacity, Management, Operation and Maintenance
CPUC	California Public Utilities Commission
CRRA	California Resource Recovery Association - www.crra.com
CSD	CVSan’s Collection System Maintenance Department
CSDA	California Special Districts Association - http://www.csda.net/
CSO	Combined Sewer Overflow
CSRMA	California Sanitation Risk Management Association - http://csrma.org/
CTR	California Toxics Rule
CUAC	Commercial Users Advisory Committee
CUCCAC	California Uniform Construction Cost Accounting Commission
CVCWA	Central Valley Clean Water Association
CVSan	Castro Valley Sanitary District
CVSD	Castro Valley Sanitary District (prior to becoming CVSan)
CWA	Clean Water Act
CWEA	California Water Environment Association – www.cwea.org

DFW	Department of Fish and Wildlife
DH	Department Head
DO	Dissolved Oxygen
DOC	Department of Conservation
DPIs	District Performance Indicators
DSRSD	Dublin San Ramon Services District
DTSC	Department of Toxic Substances Control
DSTS	Davis Street Transfer Station
EBDA	East Bay Dischargers Authority
EBEDA	East Bay Economic Development Alliance
EBMUD	East Bay Municipal Utility District
EDW	Effluent Dominated Waterbody
EIS/EIR	Environmental Impact Statement/Report
ENG	CVSan’s Engineering Department
EPA	Environmental Protection Agency (CVSan's permanent ID #CAL000222208)
EPP	Environmentally Preferable Purchasing
EPR	Extended Producer Responsibility
ESMP	Electronic Self-Monitoring Report
E-Waste	Electronic Waste
FCWA	Federal Clean Water Act
FF	Castro Valley Fall Festival
FOG	Fats, Oil, and Grease
FSEs	Food Service Establishments

GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GHG	Greenhouse Gas
GIS	Geographical Information System
HAP	Hazardous Air Pollutant
HARD	Hayward Area Recreation Department
HHW	Household Hazardous Waste
JPA	Joint Powers Authority or Agency
LA	Load Allocation (non-point sources)
LAFCo	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LAVWMA	Livermore-Amador Valley Water Management Agency
LEED	Leadership in Environmental and Energy Design
LHC	Little Hoover Commission
LOCC	League of California Cities
LRGP	Lateral Replacement Grant Program
MAC	Municipal Advisory Committee
MACT	Maximum Achievable Control Technology (air controls)
MCL	Maximum Contaminant Level
MGD	Million Gallons per Day
MMP	Mandatory Minimum Penalty
MOU	Memorandum of Understanding
MRF	Material Recovery Facility

MSR	Municipal Services Review
MSW	Municipal Solid Waste
MUN	Municipal Drinking Water Use
NACWA	National Association of Clean Water Agencies
NAS	National Academy of Sciences
NCRA	The Northern California Recycling Association - www.NCRArecycles.org
NGOs	Non-Governmental Organizations
NOP	Notice of Preparation
NOX	Nitrogen Oxides
NPDES	National Pollutant Discharge Elimination System
NPS	Non-Point Source
NTR	National Toxics Rule
OERP	Overflow Emergency Response Plan
OES	Office of Emergency Services
OLSD	Oro Loma Sanitary District
OMB	Office of Management and Budget
ONRW	Outstanding National Resource Water
P&P	Policies and Procedures Manual
PAG	Public Advisory Group
PAHs	Polynuclear Aromatic Hydrocarbons
PCBs	Polychlorinated Biphenyls
PCC	Public Contract Code

PET	Polyethylene Terephthalate (PET) containers (plastic bottles)
POTWs	Publicly Owned Treatment Works
PPCPs	Pharmaceutical and Personal Care Products
PSSEP	Partnership for Sound Science in Environmental Policy
QA/QC	Quality Assurance/Quality Control
RCRA	Resource Conservation and Recovery Act of 1976
Region IX	Western Region of EPA (CA, AZ, NV, & HI)
RFP	Request for Proposal
RFQ	Request for Qualifications
RMP	Risk Management Program
RO	Reverse Osmosis
RPPP	Recycled Product Purchase Preference
RRRP	Rowell Ranch Rodeo Parade
RWQCB	Regional Water Quality Control Board – www.swrcb.ca.gov/rwqcb2
SAG	Stakeholder Advisory Group
SCAP	Southern California Alliance of POTWs
SEP	Supplemental Environmental Project
SFBRWQCB	San Francisco Bay Regional Water Quality Control Board
SIP	State Implementation Policy (CTR/NTR criteria)
SLAPP	Strategic Lawsuit Against Public Participation
SRF	State Revolving Fund
SS	Suspended Solids
SSC	Sewer Service Charge

SSMP	Sewer System Management Plan
SSO	<u>Sanitary Sewer Overflows</u> or Site Specific Objective
SWANA	Solid Waste Association of North America
SWRCB	State Water Resources Control Board
TAC	Toxic Air Contaminant or <u>Technology Advisory Committee</u>
TDS	Total Dissolved Solids
TMDL	Total Maximum Daily Load
TSO	Time Schedule Order
TSS	Total Suspended Solids
USEPA	United States Environmental Protection Agency
UPCCAA	Uniform Public Construction Cost Accounting Act
USD	Union Sanitary District
UV	Ultraviolet
UVM	Ultrasonic Velocity Meter
U-Waste	Universal Waste
VOCs	Volatile Organic Compounds
WAS	Waste Activated Sludge
WDR	Waste Discharge Requirements
WEF	Water Environment Federation
WERF	Water Environment Research Foundation
WET	Whole Effluent Toxicity
WESTCAS	Western Coalition of Arid States
WIFIA	Water Infrastructure Finance and Innovation Act

WIN	Water Infrastructure Network
WLA	Waste Load Allocation (point sources)
WMAC/WM	Waste Management of Alameda County, Inc.
WMI	Watershed Management Initiatives
WQOs	Water Quality Order
WRA	Wastewater Research Assistant
WRFP	Water Recycling Funding Program
WRDA	Water Resources Development Act
WWTP	Water Treatment Plan
WQBEL	Water Quality Based Effluent Limitation
WQS	Water Quality Standard
WW	CVSan’s Wastewater Department
ZW	CVSan’s Zero Waste Department

Source: CVSan and CASA Wastewater Acronym Lists

CASTRO VALLEY SANITARY DISTRICT

Glossary of Terms

ACCOUNTING SYSTEM:	The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.
ACCOUNTS PAYABLE:	Amounts owing to private persons, firms, or corporations for goods and services received.
ACCOUNTS RECEIVABLE:	Amounts owing from private persons, firms, or corporations for goods and services furnished.
ACTIVITY:	A specific unit of work or service performed.
ADOPTION:	Formal action by the Board of Directors which sets the spending path for the fiscal year.
ALLOCATION:	The practice of spreading costs among various cost centers on some predetermined reasonable basis (e.g., percentages) as opposed to distribution of expenses on a unit charge or direct identification basis.
APPROPRIATION:	An authorization made by the Board of Directors which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
ASSESSED VALUATION:	The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.
ASSETS:	The entries on a balance sheet showing all properties and claims against others that may be used directly or indirectly to cover liabilities.
AUDIT:	<p>A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:</p> <ul style="list-style-type: none">- ascertain whether financial statements fairly present financial positions and results of operations;- test whether transactions have been legally performed;- identify areas for possible improvements in accounting practices and procedures;- ascertain whether transactions have been recorded accurately and consistently; and- ascertain the managerial conduct of officials responsible for governmental resources.
BOND (Debt Instrument):	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date), along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
BUDGET (Operating):	A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the District and its departments operate
BUDGET CALENDAR:	The schedule of key dates or milestones which the District follows in the preparation and adoption of the budget.
BUDGET MESSAGE: (General Manager's)	A general discussion of the proposed budget presented in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the General Manager.

CAPITAL ASSETS:	Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.
CAPITAL IMPROVEMENT PROJECTS:	Projects which purchase or construct capital assets. A capital project usually encompasses a purchase of land and/or the construction of a building or facility.
CERTIFICATE OF DEPOSIT:	A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.
CONTINGENCY:	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
CONSUMER PRICE INDEX (CPI):	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
CONTRACTUAL SERVICES:	Are expenses for services the District receives from an outside company; for example, utilities, rent and maintenance service agreements.
DEBT SERVICE:	Payment of interest and repayment of principal to holders of the District's debt instruments.
DEFICIT:	(1) The excess of entity's liabilities over its assets (See Net Position). (2) The excess of expenses over revenues during a single accounting period.
DEPARTMENT:	An organizational unit comprised of one or more divisions.
DEPRECIATION:	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period
DISTRICT CODE:	A book containing Board of Directors Approved Ordinances currently in effect. The Code defines District Policy in various categories.
DIVISION:	A program or activity, within a department, that furthers the objectives of the Board of Directors by providing services or products.
EASEMENT:	An interest in land owned by another person or entity that entitles the holder to use it for a specific, limited purpose.
ENTERPRISE FUND:	Financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services be financed or recovered primarily through user charges.
EXPENSES:	The cost of goods received or services rendered whether cash payments have been made or not.
FISCAL YEAR:	The twelve-month period beginning July 1st and ending the following June 30th.
FLUME:	Specially shaped, fixed structures that are used to measure volumetric flow rate in municipal sewer lines, and influent/effluent flows in wastewater treatment plants.
GRANT:	A contribution of assets (usually cash) by one organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.
INTERNAL CONTROLS:	A set of District-wide mechanisms, rules, and procedures implemented to ensure the integrity of financial and accounting information, promote accountability and prevent fraud.
INVESTMENT:	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rental, or base payments.

LIABILITY:	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date; financial obligations entered in the statement of net position.
MATURITIES:	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
NET POSITION:	The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Comprised of: <ul style="list-style-type: none"> - Net Investment in Capital Assets (capital assets less the outstanding debt used to acquire those assets) - Restricted (legally, per contracts, agreements, covenants, etc.) - Unrestricted (does not fit the aforementioned categories)
OBJECTIVES:	Departmental statements describing significant activities to be accomplished during the fiscal year.
ORDINANCE:	A formal legislative enactment by the Board of Directors. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries to which it applies.
PERFORMANCE MEASURES:	Specific quantitative measures of work performed within an activity or program {e.g., total miles of streets cleaned}. Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).
PERSONNEL SERVICES:	Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, the incident fringe benefit cost associated with City employment, and amounts paid to outside firms, consultants, or individuals for contract personal services.
PROGRAM:	An activity, or division, within a department which furthers the objectives of the Board of Directors, by providing services or a product.
PUMP STATION:	A piece of equipment specifically designed to move wastewater from a lower to a higher elevation.
RATING:	The credit worthiness of a District as evaluated by independent agencies.
REIMBURSEMENTS:	Payments remitted by another agency, department, or fund to help defray the costs of a particular service or activity for which some benefit was obtained by the reimbursing party. These amounts are recorded as expenditures, or expenses in the reimbursing fund and as a reduction of expenditures, or expenses, in the fund that is reimbursed.
RESERVE:	An account used to indicate that a portion of net position is legally restricted for a specific purpose, or set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
RESOLUTION:	A special order of the Board of Directors which requires less legal formality than an Ordinance in terms of public notice and the number of public readings prior to approval. A Resolution has lower legal standing than an Ordinance. The adopted operating budget is approved by Resolution and requires a majority vote of the Councilmembers present at the time of adoption.
REVENUE:	The term designates an increase to a fund's assets which: <ul style="list-style-type: none"> - does not increase a liability - (e.g., proceeds from a loan); - does not represent a repayment of an expense already made; - does not represent a cancellation of certain liabilities; and - does not represent an increase in contributed capital

REVENUE BONDS:	When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited-liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In addition to a pledge of revenues, such bonds sometimes may be secured by a lien against property.
REVENUE ESTIMATES:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
RODDER/FLUSHER TRUCK	A truck with specialized equipment meant for routine cleaning and maintenance of underground sewer service pipes.
SALARIES AND BENEFITS:	An operating budget category which generally accounts for full-time and part-time salaries, overtime costs, and fringe benefits.
SEWER LATERAL:	A sewer pipe located on private property which connects to the District maintained line, and which is considered the property owner's responsibility.
SEWER SERVICE CHARGES (SSCs):	Charges levied by the District (primarily via the County tax roll) for services rendered for the transmission, treatment, and disposal of wastewater.
SOURCE OF REVENUE:	Revenues are classified according to their source or point of origin.
STATEMENT OF NET POSITION:	A statement purporting to present the financial position of a local government by disclosing its assets, deferred outflows, liabilities, deferred inflows, and net position as of a specific date. Under varying circumstances, assets are carried at "lower of cost or market", "cost less allowance for depreciation", etc.