



AGENDA

NOTICE OF REGULAR MEETING

TIME: 6 p.m.

DATE: Tuesday, December 17, 2024

PLACE: Regular Meeting Place
7051 Dublin Boulevard, Dublin, CA
www.dsrsd.com

Our mission is to protect public health and the environment by providing reliable and sustainable water, recycled water, and wastewater services in a safe, efficient, and fiscally responsible manner.

1. CALL TO ORDER

2. PLEDGE TO THE FLAG

3. ROLL CALL

4. BOARD REORGANIZATION

4.A. Select and Approve President and Vice President of the Board of Directors for 2025

Recommended Action: Approve by Motions (2)

5. SPECIAL ANNOUNCEMENTS/ACTIVITIES

6. PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC)

At this time those in the audience are encouraged to address the Board on any item of interest that is within the subject matter jurisdiction of the Board and not already included on tonight's agenda. Comments should not exceed five minutes. Speaker cards are available from the District Secretary and should be completed and returned to the District Secretary prior to addressing the Board. The President of the Board will recognize each speaker, at which time the speaker should proceed to the lectern. Written comments received by 3 p.m. on the day of the meeting will be provided to the Board.

7. AGENDA MANAGEMENT (CONSIDER ORDER OF ITEMS)

8. CONSENT CALENDAR

Matters listed under this item are considered routine and will be enacted by one Motion, in the form listed below. There will be no separate discussion of these items unless requested by a Member of the Board or the public prior to the time the Board votes on the Motion to adopt.

8.A. Approve Regular Meeting Minutes of November 19, 2024

Recommended Action: Approve by Motion

8.B. Adopt Pay Schedule in Accordance with California Code of Regulations, Title 2, Section 570.5,

Requirement for a Publicly Available Pay Schedule and Rescind Resolution No. 29-24

Recommended Action: Adopt by Resolution

8.C. Adopt Revised Investment Policy, Rescind Resolution No. 44-23, and Authorize Treasurer to Invest District Funds

Recommended Action: Adopt Policy and Authorize by Resolution

8.D. Adopt Revised Surplus Personal Property Policy and Rescind Resolution No. 33-18

Recommended Action: Adopt Policy by Resolution

9. BOARD BUSINESS

9.A. Accept Annual Comprehensive Financial Report with Independent Auditor's Report for Fiscal Year Ended June 30, 2024, and Memorandum on Internal Control and Required Communications for Fiscal Year Ended June 30, 2024

Recommended Action: Accept by Motion

9.B. First Reading of Ordinance Amending District Code Sections 1.20.080, 2.60.030, and 3.20.020 Relating to Infrastructure Responsibilities and Funding; Sections 3.70.040 and 3.70.080 Relating to Wastewater Capacity Reserve Fees; and Sections 5.30.010, 5.30.020, and 5.30.080 Relating to Wastewater Rates and Charges for Nonresidential Users

Recommended Action: Waive Reading by Motion

9.C. Discuss Board Committee and Joint Powers Authority Assignments for Calendar Year 2025

Recommended Action: Discuss and Provide Input

10. REPORTS

10.A. Boardmember Items

10.A.1. Joint Powers Authority and Committee Reports

LAVWMA Board Meeting of November 20, 2024

DERWA Board Meeting of December 9, 2024

10.A.2. Submittal of Written Reports for Day of Service Events Attended by Directors

10.A.3. Request New Agenda Item(s) Be Placed on a Future Board or Committee Agenda

10.B. Staff Reports

11. CLOSED SESSION

11.A. Public Employee Performance Evaluation Pursuant to Government Code Section 54957
Title: General Manager

11.B. Conference with Labor Negotiators Pursuant to Government Code Section 54957.6

Agency Designated Representative: Douglas E. Coty, General Counsel

Unrepresented Employee: General Manager

12. REPORT FROM CLOSED SESSION

13. ADJOURNMENT

All materials made available or distributed in open session at Board or Board Committee meetings are public information and are available for inspection during business hours by calling the District Secretary at (925) 828-0515. A fee may be charged for copies. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Secretary as soon as possible, but at least two days prior to the meeting.



TITLE: Select and Approve President and Vice President of the Board of Directors for 2025

RECOMMENDATION:

Staff recommends the Board of Directors select and approve, by two (2) separate Motions, first the President and then the Vice President of the Board to serve as Board officers effective immediately and until the next annual selection scheduled for December 2025.

DISCUSSION:

For this year's rotation, Vice President Goel would be in line for President and Director Halket would be in line for Vice President for 2025 in accordance with the Selection and Rotation of Board Officers policy (Attachment 1), which provides the guidelines and criteria for the annual selection of the President and the Vice President:

- In the year of a District general election, the selection must take place at the first meeting after the elected Boardmembers are sworn in.
- The Board officers must have been elected to the Board rather than appointed, and eligibility occurs after 12 months of continuous service following first election to the Board.
- Under normal rotation, the Vice President would become the President. The elected member who has served the longest on the Board (in continuous service) on the Board since last being President would become Vice President.

The following table lists the Board officers for the last five years:

Year	President	Vice President
2024	Johnson	Goel
2023	Vonheeder-Leopold	Johnson
2022	Halket	Rubio
2021	Johnson	Halket
2020	Duarte	Johnson

For next year's rotation, Director Halket would be in line for President and Director Govindarao would be in line for Vice President for 2026. Traditionally, the term for the officers begins immediately upon the Board's action in this matter and runs through the next selection of officers in December.

Originating Department: Office of the General Manager	Contact: V. Chiu/J. Lee	Legal Review: Not Required
Financial Review: Not Required	Cost and Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Selection and Rotation of Board Officers Policy	



Policy No.: P100-24-3

Type of Policy: Board Business

Policy Title: Selection and Rotation of Board Officers

Policy Description: Guidelines for Selecting Board President and Vice President on the District Board

Approval Date: 5/21/2024

Last Review Date: 2024

Approval Resolution No.: 10-24

Next Review Date: 2028

Rescinded Resolution No.: 19-15

Rescinded Resolution Date: 4/7/2015

The purpose of this policy of the Board of Directors of Dublin San Ramon Services District is to establish guidelines and criteria for the selection of Board officers (President and Vice President).

1. Timing of Selection

The selection of Board officers (President and Vice President) shall take place annually, with the President elected first and the Vice President second, each by separate motion:

- a. In an election year, at the first regular Board Meeting after elected Boardmembers are sworn in.
- b. In a non-election year, at the first regular Board meeting in December.

2. Eligibility

The President and Vice President must have been elected to the Board of Directors rather than appointed. Eligibility for the offices of President and Vice President occur after twelve (12) months of continuous services following first election to the Board of Directors.

3. Rotation for Presidency

Elected members who meet the requirements specified in Section 2 above can rotate for Presidency:

- a. The Vice President is the President-elect under normal rotation.
- b. The elected member who has served the longest on the Board (in continuous service) without ever serving as President shall rotate to the Presidency.
- c. If all elected members of the Board have been President, the elected member who has served the longest on the Board (in continuous service) since last being President shall rotate to the Presidency.

Policy No.: P100-24-3**Policy Title:** Selection and Rotation of Board Officers**4. Rotation for Vice Presidency**

Elected members who meet the requirements specified in Section 2 above can rotate for Vice Presidency:

- a. The elected member of the Board who has served longest on the Board (in continuous service) without ever serving as President shall rotate to the Vice Presidency.
- b. If all elected members of the Board have been President, the elected member who has served the longest on the Board (in continuous service) since last being President shall rotate to the Vice Presidency.

5. Tie Breaker

If no member meets the rotation criteria in Section 3 or 4 above, or if there are members whose eligibility criteria are the same, then succession shall be determined by which member has served longest on the Board (in continuous service). If a tie still exists, the seated President shall call for a motion to nominate one of the tied members, unless one of the members opts to cede the leadership rotation to the other. If a tie persists after multiple motions, the seated President may request the District Secretary to draw lots to determine which member will serve as the next President or Vice President.

DUBLIN SAN RAMON SERVICES DISTRICT
MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

November 19, 2024

1. CALL TO ORDER

A regular meeting of the Board of Directors was called to order at 6 p.m. by President Johnson.

2. PLEDGE TO THE FLAG

3. ROLL CALL

Boardmembers present at start of meeting: President Ann Marie Johnson, Vice President Arun Goel, Director Richard M. Halket, Director Dinesh Govindarao, and Director Georgean M. Vonheeder-Leopold.

District staff present: Jan Lee, General Manager/Treasurer; Michelle Gallardo, Interim Administrative Services Director; Steve Delight, Engineering Services Director/District Engineer; Ken Spray, Finance Director, Dan Gill, Operations Director; Douglas E. Coty, General Counsel; and Nicole Genzale, Executive Services Supervisor/District Secretary.

4. SPECIAL ANNOUNCEMENTS/ACTIVITIES – None

5. PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC) – 6:01 p.m. No public comments received.

6. AGENDA MANAGEMENT (CONSIDER ORDER OF ITEMS) – No changes made.

7. CONSENT CALENDAR

Director Vonheeder-Leopold MOVED for approval of the items on the Consent Calendar. Director Govindarao SECONDED the MOTION, which CARRIED with FIVE AYES.

7.A. Approve Regular Meeting Minutes of November 5, 2024 – Approved

7.B. Accept Regular and Recurring Reports: Quarterly Financial Report, Capital Projects Created from Programs, and Capital Budget Adjustments Approved by the General Manager – Approved

Director Govindarao requested that staff add a chart to future quarterly financial reports showing the budget projections for the fiscal year based on the quarterly budget-to-actual. He also advised of some color discrepancies in certain report graphs.

8. BOARD BUSINESS

8.A. Adopt Revised Financial Reserves Policy and Rescind Resolution No. 40-15

General Manager Lee reviewed the item for the Board and introduced Senior Management Analyst Corinne Ferreyra who gave a presentation (handed out to the

Board and posted to the website as supplemental materials) providing an overview of the current policy, the proposed revisions, and proposed next steps.

The Board and staff discussed certain aspects of the presentation regarding the use of Rate Stabilization Fund reserves to manage long-term pension liability (unfunded accrued liability) and establishing a target and revised minimum for the Capital Replacement Fund based on more refined information from the District's asset management models over the last 10 years. The Quarterly Financial Reports are a means for the Board to monitor the reserve level targets and evaluate any necessary actions to address shortfalls. Staff clarified that the proposed revisions to the reserve levels for the Capital Replacement fund would not require a rate increase or additional debt financing to sustain the revised reserve levels if approved. Staff also clarified that Capital Replacement fund reserve levels are a function of budgeted expenditures approved by the Board, and therefore the Board maintains oversight for setting capital reserve levels. The Board and staff discussed the prudence of the proposed policy updates for managing the accumulation and management of designated reserves.

Vice President Goel MOVED to adopt Resolution No. 49-24, Revising the Financial Reserves Policy and Rescinding Resolution No. 40-15. Director Halket SECONDED the MOTION, which CARRIED with FIVE AYES.

8.B. Receive Update on Drinking Water Regulations

General Manager Lee reviewed the item for the Board and introduced Operations Director Gill who gave a presentation (handed out to the Board and posted to the website as supplemental materials) providing an overview of regulations regarding cross connection and backflow prevention, lead and copper rule improvements, lead and schools testing, water conservation, and a schedule of District activities through 2035 to support the regulatory requirements.

The Board and staff discussed certain aspects of the presentation regarding residential backflow prevention requirements, system responsibilities, and customer outreach. The District will work closely with the City of Dublin to inform residents regarding the homeowners' responsibilities to meet regulatory requirements. They also discussed the expanded requirements for lead testing in private schools and childcare facilities, as well as the types and longevity of pipes used in the District's service area. Staff reported it is evaluating the best way to accomplish the increase in site testing such as utilizing third-party assistance. Any budgetary resources needed to support these efforts will be incorporated into the proposed two-year operating budget that will be reviewed by the Board in late spring 2025.

9. REPORTS

9.A. Boardmember Items

- 9.A.1. Joint Powers Authority and Committee Reports – None
- 9.A.2. Submittal of Written Reports for Day of Service Events Attended by Directors – None
- 9.A.3. Request New Agenda Item(s) for a Future Board or Committee Agenda – None

Director Govindarao stated the staff Annual BBQ Cook-off and Veteran's Day celebration on November 7 was a great event and complimented the competing staff chefs.

9.B. Staff Reports

General Manager Lee reported on the following items:

- A LAVWMA Board meeting will be held tomorrow at 6 p.m.
- The December 3 Board meeting will be cancelled. The next Board meeting will be held on December 17.
- The General Election results are expected to be certified on December 5. The Oath of Office for the three returning Boardmembers will be conducted on December 17 at 5:45 p.m., prior to the Board meeting.

10. CLOSED SESSION

At 7:06 p.m. the Board went into Closed Session. General Counsel Coty announced that Engineering Services Director Delight will be an additional attendee for Closed Session Item 10.A.

10.A. Conference with Legal Counsel – Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2): One Case

Engineering Services Director Delight left the closed session at approximately 8:15 p.m.

10.B. Public Employee Performance Evaluation Pursuant to Government Code Section 54957
Title: General Manager

11. REPORT FROM CLOSED SESSION

At 8:26 p.m. the Board came out of Closed Session. President Johnson announced that there was no reportable action.

12. ADJOURNMENT

President Johnson adjourned the meeting at 8:26 p.m.

Submitted by,

Nicole Genzale, CMC
Executive Services Supervisor/District Secretary



TITLE: Adopt Pay Schedule in Accordance with California Code of Regulations, Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and Rescind Resolution No. 29-24

RECOMMENDATION:

Staff recommends the Board of Directors adopt, by Resolution, the District Pay Schedule in accordance with California Code of Regulations (CCR), Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and rescind Resolution No. 29-24.

DISCUSSION:

Per Resolution No. 29-24, the Board of Directors adopted the publicly available pay schedule in accordance with California Code of Regulations (CCR), Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule, during its regularly scheduled meeting on August 6, 2024. The regulations require that the classification title and salary ranges for all public employee classifications at the District, be listed on the publicly available pay schedule, that has been “duly approved and adopted by the employer’s governing body in accordance with requirements of applicable public meetings laws.” The classifications and corresponding salary ranges listed on the pay schedule are governed by the terms of the Board-approved Memoranda of Understanding (MOUs) with the bargaining units and Salary and Benefits Resolution for Unrepresented Employees, previously approved by the Board.

The pay schedule has been updated to reflect cost-of-living adjustments (COLAs) to base salary rates for all District job classifications, in accordance with the MOUs for the period of December 13, 2021 through December 21, 2025 with the Stationary Engineers, Local 39; International Federation of Professional and Technical Engineers (IFPTE), Local 21; and Mid-Management Employees' Bargaining Unit (MEBU); and the Salary and Benefits Resolution for Unrepresented Employees. The adjustments will take effect on December 23, 2024 (which is the first day of the first pay period for calendar year 2025), in the amount of 2.3 percent (2.3%), as the change in the Consumer Price Index (CPI) (all urban wage earners, not seasonally adjusted, San Francisco-Oakland-Hayward, CA, current, all items series) for the twelve (12) month period ending October 31 was 2.3%. Two (2) District employees considered to be ‘y-rated’ (i.e., salaries which are currently higher than the new salary rate effective on December 25, 2023) will receive the higher of either: zero percent (0%) cost-of-living salary adjustment of the employee’s y-rated salary, or the new salary rate for the employee’s classification with the applicable cost-of-living adjustment applied. With the cost-of-living adjustment applied, both of the y-rated employees will continue to be y-rated.

Originating Department: Administrative Services	Contact: S. Koehler/M. Gallardo	Legal Review: Not Required
Financial Review: Not Required	Cost and Funding Source: FYE 2025 Operating Budget	
Attachments: <input type="checkbox"/> None <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)		

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH THE CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5 AND RESCINDING RESOLUTION NO. 29-24

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors approve and adopt all pay schedules; and

WHEREAS, the regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate; and

WHEREAS, by Resolution No. 29-24, the Board-adopted pay schedule was approved on August 6, 2024, and

WHEREAS, the Mid-Management Employees' Bargaining Unit (MEBU) have met in good faith and agreed to labor contracts effective December 13, 2021, through December 21, 2025; and

WHEREAS, the International Federation of Professional and Technical Engineers, Local 21 (Local 21) have met in good faith and agreed to labor contracts effective December 13, 2021, through December 21, 2025; and

WHEREAS, the Stationary Engineers, Local 39 (Local 39) have met in good faith and agreed to labor contracts effective December 13, 2021, through December 21, 2025; and

WHEREAS, the Board amended the Unrepresented Employees Salary and Benefits Resolution, effective August 6, 2024; and

WHEREAS, the specific language of the labor contracts and salary and benefits resolution establish new base salaries effective the first day of the first pay period of calendar year 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, as follows:

1. That the pay schedule titled DSRSD Pay Schedule, set forth in Exhibit "A" and attached hereto and incorporated herein by reference, is hereby approved and adopted, and Resolution No. 29-24, attached as Exhibit "B," is hereby rescinded.

2. That the pay schedule approved and adopted by this resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

Res. No. _____

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2024, and passed by the following vote:

AYES:

NOES:

ABSENT:

, President

ATTEST: _____
Nicole Genzale, District Secretary

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

Exhibit A

Non-Exempt, Hourly Classifications				Monthly Salary					Hourly Pay Rate					
Job Classification	Exempt	Code	Effective Date	Resolution #	Step A	Step B	Step C	Step D	Step E	Step A	Step B	Step C	Step D	Step E
ACCOUNTANT I	H	2311	12/23/2024	67-21	9,210	9,670	10,155	10,663	11,194	53.1346	55.7885	58.5865	61.5173	64.5808
ACCOUNTING TECHNICIAN I	H	1311	12/23/2024	16-22	7,440	7,813	8,203	8,614	9,044	42.9231	45.0750	47.3250	49.6962	52.1769
ACCOUNTING TECHNICIAN II	H	1312	12/23/2024	16-22	8,184	8,593	9,023	9,474	9,949	47.2154	49.5750	52.0558	54.6577	57.3981
ADMINISTRATIVE ASSISTANT I	H	1611	12/23/2024	16-22	6,107	6,412	6,733	7,070	7,424	35.2327	36.9923	38.8442	40.7885	42.8308
ADMINISTRATIVE ASSISTANT II	H	1612	12/23/2024	16-22	6,719	7,056	7,408	7,777	8,166	38.7635	40.7077	42.7385	44.8673	47.1115
ADMINISTRATIVE ASSISTANT II (y-rated)	H	y1612	12/23/2024	16-22	0	0	0	0	8,419	0.0000	0.0000	0.0000	0.0000	48.5712
ADMINISTRATIVE ASSISTANT I - CONFIDENTIAL	H	4611	12/23/2024	28-24	6,411	6,732	7,069	7,424	7,795	36.9865	38.8385	40.7827	42.8308	44.9712
ADMINISTRATIVE ASSISTANT II - CONFIDENTIAL	H	4612	12/23/2024	28-24	7,055	7,407	7,776	8,166	8,574	40.7019	42.7327	44.8615	47.1115	49.4654
CONSTRUCTION INSPECTOR I	H	1431	12/23/2024	16-22	9,027	9,479	9,952	10,449	10,972	52.0788	54.6865	57.4154	60.2827	63.3000
CONSTRUCTION INSPECTOR II	H	1432	12/23/2024	16-22	9,927	10,423	10,945	11,492	12,067	57.2712	60.1327	63.1442	66.3000	69.6173
ELECTRICIAN I	H	1541	12/23/2024	16-22	8,822	9,263	9,728	10,213	10,724	50.8962	53.4404	56.1231	58.9212	61.8692
ELECTRICIAN II	H	1542	12/23/2024	16-22	9,706	10,192	10,701	11,236	11,798	55.9962	58.8000	61.7365	64.8231	68.0654
ENGINEERING/GIS TECHNICIAN I	H	1401	12/23/2024	16-22	8,264	8,677	9,112	9,568	10,046	47.6769	50.0596	52.5692	55.2000	57.9577
ENGINEERING/GIS TECHNICIAN II	H	1402	12/23/2024	16-22	9,092	9,548	10,026	10,527	11,052	52.4538	55.0846	57.8423	60.7327	63.7615
ENVIRONMENTAL CHEMIST I	H	2571	12/23/2024	67-21	9,493	9,967	10,465	10,992	11,538	54.7673	57.5019	60.3750	63.4154	66.5654
ENVIRONMENTAL COMPLIANCE INSPECTOR I (CLEAN WATER)	H	1421	12/23/2024	16-22	8,067	8,471	8,894	9,339	9,806	46.5404	48.8712	51.3115	53.8788	56.5731
ENVIRONMENTAL COMPLIANCE INSPECTOR II (CLEAN WATER)	H	1422	12/23/2024	16-22	8,874	9,319	9,784	10,273	10,785	51.1962	53.7635	56.4462	59.2673	62.2212
ENVIRONMENTAL COMPLIANCE INSPECTOR I (PRETREATMENT)	H	1561	12/23/2024	16-22	8,735	9,171	9,629	10,111	10,616	50.3942	52.9096	55.5519	58.3327	61.2462
ENVIRONMENTAL COMPLIANCE INSPECTOR II (PRETREATMENT)	H	1562	12/23/2024	16-22	9,609	10,089	10,592	11,122	11,679	55.4365	58.2058	61.1077	64.1654	67.3788
ENVIRONMENTAL HEALTH & SAFETY TECHNICIAN	h	1582	12/23/2024	16-22	8,184	8,593	9,023	9,474	9,949	47.2154	49.5750	52.0558	54.6577	57.3981
HUMAN RESOURCES ANALYST I	H	4331	12/23/2024	28-24	10,167	10,674	11,207	11,771	12,359	58.6558	61.5808	64.6558	67.9096	71.3019
HUMAN RESOURCES TECHNICIAN	H	4342	12/23/2024	28-24	8,184	8,593	9,023	9,474	9,949	47.2154	49.5750	52.0558	54.6577	57.3981
INFORMATION TECHNOLOGY ANALYST I	H	2371	12/23/2024	67-21	10,869	11,408	11,980	12,581	13,209	62.7058	65.8154	69.1154	72.5827	76.2058
INFORMATION TECHNOLOGY TECHNICIAN I	H	1371	12/23/2024	16-22	7,881	8,274	8,688	9,122	9,578	45.4673	47.7346	50.1231	52.6269	55.2577
INFORMATION TECHNOLOGY TECHNICIAN II	H	1372	12/23/2024	16-22	8,669	9,102	9,556	10,035	10,536	50.0135	52.5115	55.1308	57.8942	60.7846
INSTRUMENTATION AND CONTROLS TECHNICIAN I	H	1551	12/23/2024	16-22	9,520	9,995	10,495	11,020	11,570	54.9231	57.6635	60.5481	63.5769	66.7500
INSTRUMENTATION AND CONTROLS TECHNICIAN II	H	1552	12/23/2024	16-22	10,471	10,994	11,545	12,121	12,728	60.4096	63.4269	66.6058	69.9288	73.4308
INSTRUMENTATION, CONTROLS, AND ELECTRICAL SUPERVISOR	H	3555	12/23/2024	54-21	13,822	14,512	15,239	16,001	16,801	79.7423	83.7231	87.9173	92.3135	96.9288
JUNIOR ENGINEER	H	2400	12/23/2024	67-21	10,096	10,599	11,131	11,684	12,270	58.2462	61.1481	64.2173	67.4077	70.7885
LABORATORY TECHNICIAN	H	1572	12/23/2024	16-22	8,268	8,681	9,116	9,572	10,051	47.7000	50.0827	52.5923	55.2231	57.9865
LABORER - TEMPORARY/RA	H	9600	12/23/2024	28-18	3,987	4,160	4,334	4,506	4,680	23.0000	24.0000	25.0000	26.0000	27.0000
MAINTENANCE WORKER I	H	1601	12/23/2024	16-22	7,007	7,356	7,724	8,109	8,515	40.4250	42.4385	44.5615	46.7827	49.1250
MAINTENANCE WORKER II	H	1602	12/23/2024	16-22	7,708	8,093	8,498	8,922	9,368	44.4692	46.6904	49.0269	51.4731	54.0462
MANAGEMENT ANALYST I	H	2611	12/23/2024	67-21	9,652	10,134	10,640	11,173	11,731	55.6846	58.4654	61.3846	64.4596	67.6788
MECHANIC I	H	1531	12/23/2024	16-22	8,112	8,519	8,945	9,391	9,862	46.8000	49.1481	51.6058	54.1788	56.8962
MECHANIC II	H	1532	12/23/2024	16-22	8,925	9,372	9,839	10,331	10,848	51.4904	54.0692	56.7635	59.6019	62.5846
MECHANIC II (CRANE CERTIFIED)	H	1533	12/23/2024	16-22	9,149	9,606	10,086	10,589	11,119	52.7827	55.4192	58.1885	61.0904	64.1481
MECHANICAL SUPERVISOR	H	3535	12/23/2024	54-21	11,699	12,283	12,899	13,548	14,219	67.4942	70.8635	74.4173	78.1615	82.0327
OPERATIONS STOREKEEPER	H	1502	12/23/2024	16-22	8,178	8,587	9,016	9,467	9,942	47.1808	49.5404	52.0154	54.6173	57.3577
OPERATOR-IN-TRAINING	H	1520	12/23/2024	16-22	6,914	7,260	7,624	8,004	8,405	39.8885	41.8846	43.9846	46.1769	48.4904
SENIOR ELECTRICIAN	H	1544	12/23/2024	16-22	10,677	11,210	11,772	12,360	12,978	61.5981	64.6731	67.9154	71.3077	74.8731
SENIOR ENVIRONMENTAL COMPLIANCE INSPECTOR	H	1564	12/23/2024	16-22	10,571	11,099	11,653	12,236	12,848	60.9865	64.0327	67.2288	70.5923	74.1231
SENIOR INSTRUMENTATION AND CONTROLS TECHNICIAN	H	1554	12/23/2024	16-22	11,519	12,095	12,701	13,335	14,001	66.4558	69.7788	73.2750	76.9327	80.7750
SENIOR MECHANIC	H	1534	12/23/2024	16-22	9,819	10,310	10,824	11,366	11,934	56.6481	59.4808	62.4462	65.5731	68.8500
SENIOR MECHANIC (CRANE CERTIFIED)	H	1535	12/23/2024	16-22	10,064	10,567	11,095	11,649	12,231	58.0615	60.9635	64.0096	67.2058	70.5635
SENIOR PROCESS WASTEWATER TREATMENT PLANT OPERATOR	H	1524	12/23/2024	16-22	10,610	11,139	11,697	12,281	12,896	61.2115	64.2635	67.4827	70.8519	74.4000
SENIOR UTILITY BILLING AND CUSTOMER SERVICES REPRESENTATIVE	H	1354	12/23/2024	16-22	8,276	8,690	9,125	9,580	10,060	47.7462	50.1346	52.6442	55.2612	58.0855

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

Exhibit A

SENIOR WASTEWATER TREATMENT PLANT OPERATOR	H	1523	12/23/2024	16-22	9,624	10,106	10,611	11,140	11,698	55.5231	58.3038	61.2173	64.2692	67.4885
SENIOR WATER/WASTEWATER SYSTEMS OPERATOR	H	1514	12/23/2024	16-22	10,509	11,036	11,589	12,168	12,775	60.6288	63.6692	66.8596	70.2000	73.7019
UTILITY BILLING AND CUSTOMER SERVICES FIELD TECHNICIAN I	H	1361	12/23/2024	16-22	6,840	7,180	7,540	7,917	8,313	39.4615	41.4231	43.5000	45.6750	47.9596
UTILITY BILLING AND CUSTOMER SERVICES FIELD TECHNICIAN II	H	1362	12/23/2024	16-22	7,523	7,900	8,294	8,709	9,144	43.4019	45.5769	47.8500	50.2442	52.7538
UTILITY BILLING AND CUSTOMER SERVICES REPRESENTATIVE I	H	1351	12/23/2024	16-22	5,974	6,273	6,585	6,915	7,261	34.4654	36.1904	37.9904	39.8942	41.8904
UTILITY BILLING AND CUSTOMER SERVICES REPRESENTATIVE II	H	1352	12/23/2024	16-22	6,572	6,900	7,245	7,607	7,988	37.9154	39.8077	41.7981	43.8865	46.0846
WASTEWATER TREATMENT PLANT OPERATOR I	H	1521	12/23/2024	16-22	7,954	8,350	8,767	9,207	9,666	45.8885	48.1731	50.5788	53.1173	55.7654
WASTEWATER TREATMENT PLANT OPERATOR II	H	1522	12/23/2024	16-22	8,750	9,187	9,647	10,128	10,635	50.4808	53.0019	55.6558	58.4308	61.3558
WASTEWATER TREATMENT PLANT SUPERVISOR	H	3525	12/23/2024	54-21	12,557	13,184	13,844	14,536	15,264	72.4442	76.0615	79.8692	83.8615	88.0615
WATER/WASTEWATER SYSTEMS OPERATOR I	H	1511	12/23/2024	16-22	8,475	8,897	9,343	9,811	10,301	48.8942	51.3288	53.9019	56.6019	59.4288
WATER/WASTEWATER SYSTEMS OPERATOR II	H	1512	12/23/2024	16-22	9,322	9,787	10,277	10,791	11,330	53.7808	56.4635	59.2904	62.2558	65.3654
WATER/WASTEWATER SYSTEMS OPERATOR II (ON CALL)	H	1513	12/23/2024	16-22	9,554	10,033	10,534	11,062	11,614	55.1192	57.8827	60.7731	63.8192	67.0038
WATER/WASTEWATER SYSTEMS SUPERVISOR	H	3515	12/23/2024	54-21	12,613	13,245	13,907	14,602	15,332	72.7673	76.4135	80.2327	84.2423	88.4538

Exempt Classifications				Monthly Salary						Bi-Weekly Pay Rate				
Job Classification	Exempt	Code	Effective Date	Resolution #	Step A	Step B	Step C	Step D	Step E	Step A	Step B	Step C	Step D	Step E
ACCOUNTANT II	S	2312	12/23/2024	67-21	10,130	10,637	11,169	11,728	12,313	4675.38	4909.38	5154.92	5412.92	5682.92
ADMINISTRATIVE SERVICES DIRECTOR	S	5307	12/23/2024	28-24	18,811	19,751	20,738	21,776	22,865	8682.00	9115.85	9571.38	10050.46	10553.08
ASSISTANT ENGINEER	S	2401	12/23/2024	67-21	11,105	11,660	12,242	12,854	13,497	5125.38	5381.54	5650.15	5932.62	6229.38
ASSISTANT GENERAL MANAGER	s	5118	12/23/2024	28-24	20,223	21,234	22,295	23,410	24,582	9333.69	9800.31	10290.00	10804.62	11345.54
ASSOCIATE ENGINEER	S	2402	12/23/2024	67-21	12,769	13,408	14,079	14,782	15,522	5893.38	6188.31	6498.00	6822.46	7164.00
CLEAN WATER PROGRAMS ADMINISTRATOR	S	2422	12/23/2024	67-21	11,941	12,539	13,166	13,824	14,514	5511.23	5787.23	6076.62	6380.31	6698.77
ENGINEERING SERVICES DIRECTOR	S	5407	12/23/2024	28-24	18,811	19,751	20,738	21,776	22,865	8682.00	9115.85	9571.38	10050.46	10553.08
ENVIRONMENTAL CHEMIST II	S	2572	12/23/2024	67-21	10,442	10,963	11,512	12,088	12,691	4819.38	5059.85	5313.23	5579.08	5857.38
ENVIRONMENTAL HEALTH AND SAFETY PROGRAMS ADMINISTRATOR	S	2582	12/23/2024	67-21	11,705	12,290	12,903	13,551	14,228	5402.31	5672.31	5955.23	6254.31	6566.77
EXECUTIVE SERVICES SUPERVISOR	S	3385	12/23/2024	54-21	13,258	13,921	14,618	15,349	16,115	6119.08	6425.08	6746.77	7084.15	7437.69
FINANCE DIRECTOR	S	5327	12/23/2024	28-24	18,811	19,751	20,738	21,776	22,865	8682.00	9115.85	9571.38	10050.46	10553.08
FINANCE SUPERVISOR	S	3325	12/23/2024	54-21	13,062	13,715	14,402	15,121	15,877	6028.62	6330.00	6647.08	6978.92	7327.85
FINANCIAL ANALYST	S	2322	12/23/2024	67-21	11,401	11,971	12,571	13,199	13,858	5262.00	5525.08	5802.00	6091.85	6396.00
FINANCIAL SERVICES MANAGER	S	3326	12/23/2024	54-21	15,677	16,459	17,282	18,147	19,052	7235.54	7596.46	7976.31	8375.54	8793.23
GENERAL MANAGER	S	6118	12/23/2023	45-23	0	0	0	0	26,760	0.0000	0.0000	0.0000	0.0000	12350.77
GIS ANALYST	S	2412	12/23/2024	67-21	11,636	12,219	12,827	13,469	14,144	5370.46	5639.54	5920.15	6216.46	6528.00
HUMAN RESOURCES ANALYST II	S	4335	12/23/2024	28-24	11,183	11,743	12,331	12,946	13,594	5161.38	5419.85	5691.23	5975.08	6274.15
HUMAN RESOURCES AND RISK MANAGER	S	4336	12/23/2024	28-24	14,513	15,241	16,001	16,801	17,642	6698.31	7034.31	7385.08	7754.31	8142.46
INFORMATION TECHNOLOGY ANALYST II	S	2372	12/23/2024	67-21	11,953	12,551	13,178	13,837	14,530	5516.77	5792.77	6082.15	6386.31	6706.15
INFORMATION TECHNOLOGY MANAGER	S	3376	12/23/2024	54-21	15,607	16,386	17,207	18,070	18,974	7203.23	7562.77	7941.69	8340.00	8757.23
LABORATORY AND ENVIRONMENTAL COMPLIANCE MANAGER	S	3576	12/23/2024	54-21	13,478	14,152	14,861	15,602	16,384	6220.62	6531.69	6858.92	7200.92	7561.85
LABORATORY SUPERVISOR	S	3575	12/23/2024	54-21	12,008	12,607	13,239	13,901	14,595	5542.15	5818.62	6110.31	6415.85	6736.15
MANAGEMENT ANALYST II	S	2612	12/23/2024	67-21	10,616	11,148	11,704	12,290	12,903	4899.69	5145.23	5401.85	5672.31	5955.23
MECHANICAL SUPERINTENDENT	S	3536	12/23/2024	54-21	14,039	14,740	15,479	16,252	17,065	6479.54	6803.08	7144.15	7500.92	7876.15
OPERATIONS COMPLIANCE MANAGER	S	3596	12/23/2024	54-21	15,489	16,264	17,078	17,931	18,828	7148.77	7506.46	7882.15	8275.85	8689.85
OPERATIONS DIRECTOR	S	5507	12/23/2024	28-24	18,811	19,751	20,738	21,776	22,865	8682.00	9115.85	9571.38	10050.46	10553.08
PRETREATMENT PROGRAMS ADMINISTRATOR	S	2562	12/23/2024	67-21	11,049	11,601	12,182	12,791	13,429	5099.54	5354.31	5622.46	5903.54	6198.00
PRINCIPAL ELECTRICAL ENGINEER	S	3546	12/23/2024	54-21	16,198	17,007	17,856	18,750	19,689	7476.00	7849.38	8241.23	8653.85	9087.23
PRINCIPAL ENGINEER	S	3406	12/23/2024	54-21	16,198	17,007	17,856	18,750	19,689	7476.00	7849.38	8241.23	8653.85	9087.23
PRINCIPAL WATER/WASTEWATER SYSTEMS ENGINEER	S	3506	12/23/2024	54-21	16,198	17,007	17,856	18,750	19,689	7476.00	7849.38	8241.23	8653.85	9087.23
PUBLIC AFFAIRS PROGRAM ADMINISTRATOR	S	2142	12/23/2024	67-21	11,745	12,333	12,950	13,597	14,277	5420.77	5692.15	5976.92	6275.54	6589.38
PUBLIC AFFAIRS SPECIALIST	S	2122	12/23/2024	67-21	10,555	11,082	11,638	12,220	12,830	4871.54	5114.77	5371.38	5640.00	5921.54

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

Exhibit A

PUBLIC AFFAIRS SUPERVISOR	S	3125	12/23/2024	54-21	13,435	14,106	14,813	15,555	16,332	6200.77	6510.46	6836.77	7179.23	7537.85
SENIOR ENGINEER	S	3405	12/23/2024	54-21	14,355	15,073	15,826	16,617	17,447	6625.38	6956.77	7304.31	7669.38	8052.46
SENIOR ENVIRONMENTAL CHEMIST	S	2574	12/23/2024	67-21	11,487	12,061	12,665	13,298	13,962	5301.69	5566.62	5845.38	6137.54	6444.00
SENIOR HUMAN RESOURCES ANALYST	S	4334	12/23/2024	28-24	12,302	12,917	13,562	14,241	14,953	5677.85	5961.69	6259.38	6572.77	6901.38
SENIOR INFORMATION TECHNOLOGY ANALYST	S	2374	12/23/2024	67-21	13,148	13,805	14,496	15,221	15,982	6068.31	6371.54	6690.46	7025.08	7376.31
SENIOR MANAGEMENT ANALYST	S	2614	12/23/2024	67-21	11,678	12,262	12,874	13,518	14,194	5389.85	5659.38	5941.85	6239.08	6551.08
SENIOR QUALITY ASSURANCE CHEMIST	S	2564	12/23/2024	67-21	11,487	12,061	12,665	13,298	13,962	5301.69	5566.62	5845.38	6137.54	6444.00
SPECIAL ASSISTANT TO THE GENERAL MANAGER	S	5107	12/23/2024	28-24	16,356	17,174	18,033	18,935	19,882	7548.92	7926.46	8322.92	8739.23	9176.31
VISUAL COMMUNICATIONS SPECIALIST	S	2132	12/23/2024	67-21	10,555	11,082	11,638	12,220	12,830	4871.54	5114.77	5371.38	5640.00	5921.54
WASTEWATER TREATMENT PLANT OPERATIONS SUPERINTENDENT	S	3526	12/23/2024	54-21	15,900	16,695	17,530	18,408	19,328	7338.46	7705.38	8090.77	8496.00	8920.62
WATER/WASTEWATER SYSTEMS SUPERINTENDENT	S	3516	12/23/2024	54-21	15,138	15,894	16,688	17,522	18,400	6986.77	7335.69	7702.15	8087.08	8492.31

RESOLUTION NO. 29-24

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH THE CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5 AND RESCINDING RESOLUTION NO. 14-24

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors to approve and adopt all pay schedules; and

WHEREAS, the regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate; and

WHEREAS, by Resolution No. 14-24, the Board adopted pay schedule was approved on May 21, 2024; and

WHEREAS, the pay schedule shall be updated to reflect the base salary for the new Finance Director classification, effective August 6, 2024, approved by the Board earlier this evening in this regularly scheduled meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, as follows:

1. The pay schedule titled DSRSD Pay Schedule, set forth in Exhibit "A" and attached hereto and incorporated herein by reference, is hereby approved and adopted, and Resolution No. 14-24, attached as Exhibit "B," is hereby rescinded.

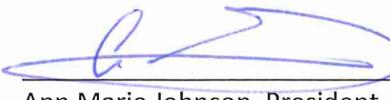
2. The pay schedule approved and adopted by this resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 6th day of August, 2024, and passed by the following vote:

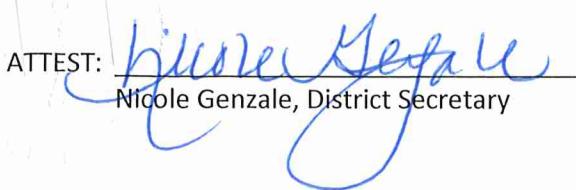
AYES: 4 – Directors Georgean M. Vonheeder-Leopold, Dinesh Govindarao, Richard M. Halket, Arun Goel

NOES: 0

ABSENT: 1 – Director Ann Marie Johnson


For Ann Marie Johnson, President

ATTEST:


Nicole Genzale, District Secretary



TITLE: Adopt Revised Investment Policy, Rescind Resolution No. 44-23, and Authorize Treasurer to Invest District Funds

RECOMMENDATION:

Staff recommends the Board of Directors adopt, by Resolution, the revised Investment policy, rescind Resolution No. 44-23, and authorize the Treasurer and/or designee to deposit and invest District funds.

SUMMARY:

The California Government Code (CGC) requires a legislative body to annually adopt its investment policy if it delegates investment authority to staff. The District's Investment policy (Policy) delegates authority for investing surplus funds in a prudent manner in conformance with state and local statutes, specifically CGC Section 53600 et seq., to the Treasurer, who is currently the General Manager. The objective of the Policy is to invest public funds in a manner which will provide maximum security (safety), meet daily cash flow demands of the entity (liquidity), and obtain the highest investment return (yield). The Policy was last updated November 7, 2023.

Staff has reviewed the Policy and is recommending revisions to conform with the CGC Section 53646 requirement for the Board to annually review the Investment policy and Section 53607 to annually renew the authorization for the Treasurer and/or designee to invest District funds. In addition, staff is recommending that the Board approve adding a long-term portion of the portfolio limited to 10% and seven-year maturity. Extending the maturity to seven years from five years would pick up more of the yield curve and enhance performance. Proposed long-term investments would consist of investments in United States Treasury notes and bonds, and federal agency or United States government-sponsored enterprise obligations that are guaranteed by the full faith and credit of the United States government, with the intent to hold to maturity. These investments are fully safe and would provide higher returns and add further diversification to the District's portfolio. A long-term portion was previously included in the District's Investment policy prior to the 2023 revision that modified the District's Investment policy to restrict all investments to a five-year maturity date, which is the default maximum in CGC Section 53601, unless otherwise approved by the Board.

Staff recommends the Board of Directors adopt, by Resolution, a revised Policy and rescind Resolution No. 44-23. If adopted, the Policy would become effective immediately and be scheduled for annual review in 2025.

Originating Department: Finance	Contact: K. Spray	Legal Review: Not Required
Financial Review: Yes	Cost and Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Marked-up Investment Policy	



Policy No.: <u>P400-23-4</u>	Type of Policy: Finance
Policy Title: Investment	
Policy Description: Authorizes <u>sd</u> investment of public funds	
Approval Date: <u>11/7/2023</u> <u>12/17/2024</u>	Last Review Date: <u>2023</u> <u>2024</u>
Approval Resolution No.: <u>44-23</u>	Next Review Date: <u>2027</u> <u>2025</u>
Rescinded Resolution No.: <u>35-18</u> <u>44-23</u>	Rescinded Resolution Date: <u>7/17/2018</u> <u>11/7/2023</u>

The purpose of this policy of the Board of Directors of Dublin San Ramon Services District is to invest public funds in a prudent manner in conformance with state and local statutes, specifically California Government Code (GC) Section 53600 et seq.

1.0 Policy

It is the policy of Dublin San Ramon Services District (hereafter, the “District”) to invest public funds in a manner which will provide the maximum security (safety), meet daily cash flow demands of the entity (liquidity), and obtain the highest investment return (yield), while conforming to all state and local statutes governing the investment of public funds, and other legal investment requirements.

2.0 Scope

This investment policy applies to all financial assets of the District under its direct control and authority. It does not cover deferred compensation plan investments, long-term debt proceeds and reserves held by a Trustee and invested pursuant to contractual agreement, or retirement investments held by a trustee (such as CalPERS).

3.0 Prudence (Due Diligence)

The District operates its investment portfolio in conformance with governing legislation and other legal requirements, and under the Prudent Investor Standard (GC Section 53600.3) which states, in essence, that “when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, skill, prudence and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated need of the District, that a prudent person in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.”

Policy No.: ~~P400-23-4~~

Policy Title: Investment

This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk, interest rate risk, or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 Objective

The primary objectives, in priority order, of the District's investment activities shall be:

4.1 Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the District will diversify its investments by investing among a variety of securities offering independent returns and financial institutions.

4.2 Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the District to meet all operating cash flow requirements which might be reasonably anticipated. Securities should mature concurrent with cash need to meet anticipated demands. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all District funds shall be diversified by maturity, issuer, and security type. Diversification strategies shall be determined and revised periodically by the Treasurer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

4.3 Return on Investments: The District's investment portfolio shall be designed with the objective of attaining a market (or best yield) rate of return throughout budgetary and economic cycles, shall commensurate with the District's investment risk constraints and the cash flow characteristics of the portfolio, and shall not diminish the objectives of safety and liquidity defined in Section 1.0 of this policy.

5.0 Delegation of Authority

Pursuant to GC Section 53601, the District's Board of Directors has primary responsibility for the investment of all funds in the District treasury. As authorized under GC Section 53607, the Board hereby delegates its authority to invest or reinvest the funds of the District, and to sell or exchange securities so purchased, to the Treasurer and/or designee for a one-year period of time and subject to annual renewal who shall assume full responsibility for all such transactions until such time as this delegation of authority may be revoked by the Board.

Policy No.: ~~P400-23-4~~**Policy Title:** Investment

6.0 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Staff authorized to execute investment transactions shall disclose to the General Manager any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any material personal financial and/or investment positions that could be related to the performance of the District.

7.0 Authorized Financial Dealers and Institutions

The Treasurer will maintain an approved list of financial institutions authorized to provide investment services. In addition, a list will also be maintained for approved or security broker/dealers that are authorized to provide investment services in the State of California. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state law. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with the following: a completed broker/dealer questionnaire, audited financial statements and certification of having read the District's investment policy.

8.0 Authorized and Suitable Investments

The District is empowered by GC Section 53600 et seq. to invest public monies. Of these investments, the District's Board of Directors authorizes the following investments:

- Bonds issued by the District, when in the best interest of and a prudent investment for the District. [53601(a)]
- United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. [53601(b)]
- Registered state warrants or treasury notes or bonds of this state rated A or better. [53601(c)]
- Registered treasury notes or bonds of any of the other 49 United States in addition to California. [53601(d)]
- Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state. [53601(e)]

Policy No.: ~~P400-23-4~~**Policy Title:** Investment

- Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. [53601(f)]
- Negotiable certificates of deposit issued by a nationally or state-chartered bank or a savings association or federal association or a state or federal credit union. Purchases of negotiable certificates of deposit may not exceed 30 percent of the agency's surplus money. [53601(i)]
- Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized rating service at the time of purchase. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed thirty (30) percent of the agency's surplus money which may be invested pursuant to this section. [53601(k)]
- Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S. C. Sec. 80a-1, et seq.). [53601(l)(2)]
 1. The company must have met either of the following criteria [53601(l)(4)(a-b)]:
 - a. Attained the highest ranking letter and numerical rating provided by not less than the two Nationally Recognized Statistical Rating Organizations (NRSROs) or,
 - b. Have an investment advisor registered with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500,000,000.
 2. The purchase price of shares may not exceed 20% of the District's total surplus funds. [53601(l)(5)]
 3. Money market funds must have a Net Asset Value (NAV) of one dollar (\$1.00).
 4. Money market funds must have daily liquidity.
- Deposits with bank and savings and loan associations, including certificates of deposit, where the deposits are insured by FDIC (Federal Deposit Insurance Corporation). Deposits in institutions in excess of FDIC insurance shall be fully collateralized as defined in GC Section 53652.
- The Local Agency Investment Fund (LAIF) established by the California State Treasurer for the benefit of local agencies and identified under the GC Section 16429.1.

Policy No.: ~~P400-23-4~~**Policy Title:** Investment

- The California Asset Management Program (CAMP), a California common law trust established pursuant to Title 1, Division 7, Chapter 5 of the GC which invests exclusively in investments permitted by Section 53601 of Title 5, Division 2, Chapter 4 of the GC, as it may be amended.

9.0 Collateralization

Uninsured time deposits including certificates of deposit with banks and/or savings and loans shall be collateralized in the manner prescribed by law for depositories accepting local agency funds.

10.0 Safekeeping and Custody

All security transactions entered into by the District shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.

11.0 Diversification

The District will diversify its portfolio by investment type, issuer and maturity dates. Limits, if any, for security types are set forth in Section 8.0 of this policy.

12.0 Maximum Maturities

The District will match its investments with anticipated cash flow requirements. No single investment shall exceed a term of five years, except the long-term portion of the portfolio at seven-year maturity limited to 10% of the portfolio and to United States Treasury Notes, et al., and Federal agency or United States government-sponsored enterprise obligations as described in Section 8. Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector.

13.0 Conformance with Policy

At the time of purchase, all permitted investments shall conform in all respects with this policy. If a percentage restriction is adhered to at the time of purchase, a later increase or decrease in percentage resulting from a change in values or assets will not constitute a violation of that restriction.

Furthermore, if a credit rating standard is adhered to at the time of purchase; a later downgrade in credit rating will not constitute a violation of that standard. If securities are downgraded below the minimum acceptable rating levels the Treasurer shall advise the Board of Directors of the change at the next regular meeting, and use his/her best professional judgment concerning the retention of that security in the portfolio.

14.0 Internal Controls

The Treasurer shall establish and implement a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee

Policy No.: ~~P400-23-4~~**Policy Title:** Investment

error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the District.

Policy No.: ~~P400-23-4~~**Policy Title:** Investment

15.0 Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs.

16.0 Reporting

The Treasurer shall provide the Board of Directors a quarterly investment report. The report shall include the type of investment, issuer, maturity date, par and cost/book values of all securities, investments and monies held by the District. It shall also include the rate of interest, the current market value as of the report date and the source of the valuation. The report shall state compliance of the portfolio to the Investment policy as well as the California Government Code and it shall state the District's ability to meet its estimated expenditures for the next six months.

17.0 Investment Policy Adoption

The District's Investment policy shall be adopted by resolution of the District's Board of Directors. The policy is ~~generally~~ reviewed annually~~every four years~~ and any changes are presented to the Board of Directors for consideration.

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT REVISING THE INVESTMENT POLICY, RESCINDING RESOLUTION NO. 44-23, AND DELEGATING AUTHORITY TO DEPOSIT AND INVEST DISTRICT FUNDS TO THE TREASURER

WHEREAS, California Government Code Sections 53600–53610 regulates the investment of public funds by local agencies, which include special districts; and

WHEREAS, California Government Code Section 53601 limits maturities on investments made under this Investment policy to five years unless approved by the Board for a specific investment or is part of an investment program; and

WHEREAS, California Government Code Sections 53630–53686 list acceptable investments for local agencies, outline reporting requirements, and dictate the periodic review and adoption of an investment policy by the governing board; and

WHEREAS, pursuant to Resolution No. 44-23 dated November 7, 2023, the Board of Directors adopted an Investment policy which governs the investment of District funds in a prudent manner and delegates the authority to deposit and invest funds to the Treasurer.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California, as follows:

1. The revised Investment policy, attached as Exhibit "A," is hereby adopted; and Resolution No. 44-23, attached as Exhibit "B," is hereby rescinded.
2. The authority to deposit and invest or to reinvest District funds, or to sell or exchange securities so purchased, in accordance with the California Government Code and Board policies is hereby delegated to the Treasurer and/or designee.
3. This resolution is effective immediately and shall be reconsidered by the Board annually.

Res. No. _____

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2024, and passed by the following vote:

AYES:

NOES:

ABSENT:

, President

ATTEST: _____
Nicole Genzale, District Secretary



Policy No.: Click here to enter text.	Type of Policy: Finance
Policy Title: Investment	
Policy Description: Authorized investment of public funds	
Approval Date: 12/17/2024	Last Review Date: 2024
Approval Resolution No.:	Next Review Date: 2025
Rescinded Resolution No.: 44-23	Rescinded Resolution Date: 11/7/2023

The purpose of this policy of the Board of Directors of Dublin San Ramon Services District is to invest public funds in a prudent manner in conformance with state and local statutes, specifically California Government Code (GC) Section 53600 et seq.

1.0 Policy

It is the policy of Dublin San Ramon Services District (hereafter, the “District”) to invest public funds in a manner which will provide the maximum security (safety), meet daily cash flow demands of the entity (liquidity), and obtain the highest investment return (yield), while conforming to all state and local statutes governing the investment of public funds, and other legal investment requirements.

2.0 Scope

This investment policy applies to all financial assets of the District under its direct control and authority. It does not cover deferred compensation plan investments, long-term debt proceeds and reserves held by a Trustee and invested pursuant to contractual agreement, or retirement investments held by a trustee (such as CalPERS).

3.0 Prudence (Due Diligence)

The District operates its investment portfolio in conformance with governing legislation and other legal requirements, and under the Prudent Investor Standard (GC Section 53600.3) which states, in essence, that “when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, skill, prudence and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated need of the District, that a prudent person in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.”

Policy No.:**Policy Title:** Investment

This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk, interest rate risk, or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 Objective

The primary objectives, in priority order, of the District's investment activities shall be:

4.1 Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the District will diversify its investments by investing among a variety of securities offering independent returns and financial institutions.

4.2 Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the District to meet all operating cash flow requirements which might be reasonably anticipated. Securities should mature concurrent with cash need to meet anticipated demands. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all District funds shall be diversified by maturity, issuer, and security type. Diversification strategies shall be determined and revised periodically by the Treasurer for all funds except for the employee retirement fund.

In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

4.3 Return on Investments: The District's investment portfolio shall be designed with the objective of attaining a market (or best yield) rate of return throughout budgetary and economic cycles, shall commensurate with the District's investment risk constraints and the cash flow characteristics of the portfolio, and shall not diminish the objectives of safety and liquidity defined in Section 1.0 of this policy.

5.0 Delegation of Authority

Pursuant to GC Section 53601, the District's Board of Directors has primary responsibility for the investment of all funds in the District treasury. As authorized under GC Section 53607, the Board hereby delegates its authority to invest or reinvest the funds of the District, and to sell or exchange securities so purchased, to the Treasurer and/or designee for a one-year period of time and subject to annual renewal who shall assume full responsibility for all such transactions until such time as this delegation of authority may be revoked by the Board.

Policy No.:**Policy Title:** Investment

6.0 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Staff authorized to execute investment transactions shall disclose to the General Manager any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any material personal financial and/or investment positions that could be related to the performance of the District.

7.0 Authorized Financial Dealers and Institutions

The Treasurer will maintain an approved list of financial institutions authorized to provide investment services. In addition, a list will also be maintained for approved or security broker/dealers that are authorized to provide investment services in the State of California. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state law. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Treasurer with the following: a completed broker/dealer questionnaire, audited financial statements and certification of having read the District’s investment policy.

8.0 Authorized and Suitable Investments

The District is empowered by GC Section 53600 et seq. to invest public monies. Of these investments, the District’s Board of Directors authorizes the following investments:

- Bonds issued by the District, when in the best interest of and a prudent investment for the District. [53601(a)]
- United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. [53601(b)]
- Registered state warrants or treasury notes or bonds of this state rated A or better. [53601(c)]
- Registered treasury notes or bonds of any of the other 49 United States in addition to California. [53601(d)]
- Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state. [53601(e)]

Policy No.:

Policy Title: Investment

- Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. [53601(f)]
- Negotiable certificates of deposit issued by a nationally or state-chartered bank or a savings association or federal association or a state or federal credit union. Purchases of negotiable certificates of deposit may not exceed 30 percent of the agency's surplus money. [53601(i)]
- Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment under this subdivision shall be rated "A" or better by a nationally recognized rating service at the time of purchase. Purchases of medium-term notes shall not include other instruments authorized by this section and may not exceed thirty (30) percent of the agency's surplus money which may be invested pursuant to this section. [53601(k)]
- Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S. C. Sec. 80a-1, et seq.). [53601(l)(2)]
 1. The company must have met either of the following criteria [53601(l)(4)(a-b)]:
 - a. Attained the highest ranking letter and numerical rating provided by not less than the two Nationally Recognized Statistical Rating Organizations (NRSROs) or,
 - b. Have an investment advisor registered with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500,000,000.
 2. The purchase price of shares may not exceed 20% of the District's total surplus funds. [53601(l)(5)]
 3. Money market funds must have a Net Asset Value (NAV) of one dollar (\$1.00).
 4. Money market funds must have daily liquidity.
- Deposits with bank and savings and loan associations, including certificates of deposit, where the deposits are insured by FDIC (Federal Deposit Insurance Corporation). Deposits in institutions in excess of FDIC insurance shall be fully collateralized as defined in GC Section 53652.
- The Local Agency Investment Fund (LAIF) established by the California State Treasurer for the benefit of local agencies and identified under the GC Section 16429.1.

Policy No.:**Policy Title:** Investment

- The California Asset Management Program (CAMP), a California common law trust established pursuant to Title 1, Division 7, Chapter 5 of the GC which invests exclusively in investments permitted by Section 53601 of Title 5, Division 2, Chapter 4 of the GC, as it may be amended.

9.0 Collateralization

Uninsured time deposits including certificates of deposit with banks and/or savings and loans shall be collateralized in the manner prescribed by law for depositories accepting local agency funds.

10.0 Safekeeping and Custody

All security transactions entered into by the District shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.

11.0 Diversification

The District will diversify its portfolio by investment type, issuer and maturity dates. Limits, if any, for security types are set forth in Section 8.0 of this policy.

12.0 Maximum Maturities

The District will match its investments with anticipated cash flow requirements. No single investment shall exceed a term of five years, except the long-term portion of the portfolio at seven-year maturity limited to 10% of the portfolio and to United States Treasury notes, et al., and federal agency or United States government-sponsored enterprise obligations as described in Section 8. Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector.

13.0 Conformance with Policy

At the time of purchase, all permitted investments shall conform in all respects with this policy. If a percentage restriction is adhered to at the time of purchase, a later increase or decrease in percentage resulting from a change in values or assets will not constitute a violation of that restriction.

Furthermore, if a credit rating standard is adhered to at the time of purchase; a later downgrade in credit rating will not constitute a violation of that standard. If securities are downgraded below the minimum acceptable rating levels the Treasurer shall advise the Board of Directors of the change at the next regular meeting, and use his/her best professional judgment concerning the retention of that security in the portfolio.

14.0 Internal Controls

The Treasurer shall establish and implement a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee

Policy No.:**Policy Title:** Investment

error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the District.

15.0 Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs.

16.0 Reporting

The Treasurer shall provide the Board of Directors a quarterly investment report. The report shall include the type of investment, issuer, maturity date, par and cost/book values of all securities, investments and monies held by the District. It shall also include the rate of interest, the current market value as of the report date and the source of the valuation. The report shall state compliance of the portfolio to the Investment policy as well as the California Government Code and it shall state the District's ability to meet its estimated expenditures for the next six months.

17.0 Investment Policy Adoption

The District's Investment policy shall be adopted by resolution of the District's Board of Directors. The policy is reviewed annually and any changes are presented to the Board of Directors for consideration.

RESOLUTION NO. 44-23

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT REVISING THE INVESTMENT POLICY AND RESCINDING RESOLUTION NO. 35-18

WHEREAS, Sections 53630–53686 of the California Government Code, applicable to governmental agencies within California including counties, cities and special districts, list acceptable investments for these entities, outlines reporting requirements, and dictates the periodic review and adoption of an investment policy by the governing board; and

WHEREAS, the District Board of Directors adopted an Investment policy which governs the investment of District funds; and

WHEREAS, the Investment policy, last revised on July 17, 2018, by Resolution No. 35-18, requires minor edits addressing the matching of maturities to cash flow needs and further defines liquidity and diversification of the portfolio.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the counties of Alameda and Contra Costa, California, as follows:

1. The revised Investment policy, attached hereto as Exhibit "A," is hereby adopted;
2. Resolution No. 35-18, attached as Exhibit "B," is hereby rescinded; and
3. The General Manager is hereby authorized to make non-substantive editorial changes to the policy as that document is finalized for posting on the District's website.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 7th day of November, 2023, and passed by the following vote:

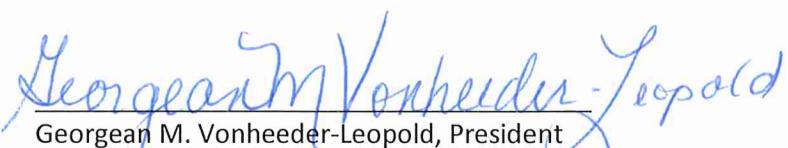
AYES: 4 – Directors Dinesh Govindarao, Richard M. Halket, Ann Marie Johnson, Georange M. Vonheeder-Leopold

NOES: 0

ABSENT: 1 – Director Arun Goel

ATTEST:


Nicole Genzale, District Secretary


Georange M. Vonheeder-Leopold, President



TITLE: Adopt Revised Surplus Personal Property Policy and Rescind Resolution No. 33-18

RECOMMENDATION:

Staff recommends the Board of Directors adopt, by Resolution, the revised Surplus Personal Property policy and rescind Resolution No. 33-18.

DISCUSSION:

District policies are generally reviewed on a rotating four-year cycle to ensure that they remain current. The Surplus Personal Property policy (Policy) was first adopted in February 2006 to set forth guidelines for the disposal of assets that no longer provided a business purpose for the District. The Policy's disposal criteria were established in a manner that returns the remaining value of the asset to the associated ratepayers who funded it. In July 2018, the Board approved revisions which streamlined disposal options for surplus personal property. The Policy was last reviewed in 2022 with no recommended changes.

Recently, staff has utilized the guidance contained within the Policy to identify the appropriate process for disposing of surplus personal property. During that process, staff identified a few areas of the Policy which may benefit from some additional clarification. Staff has proposed minor revisions (Attachment 1) to reflect the lessons learned from recent experiences and ensure that the Policy is easy to understand and administer moving forward.

The first revision clarifies the definition of personal property (i.e., physical items, non-real estate) to ensure the Policy is easy to understand for staff and the public. The second revision is intended to clarify the General Manager's authority and responsibilities related to the determination and disposal method of surplus personal property. Staff proposes including language in the Policy which states that the General Manager is also responsible for establishing and maintaining disposal procedures, in addition to the existing responsibility of declaring personal property as surplus and determining the disposition method.

Staff recommends the Board of Directors adopt, by Resolution, a revised Policy and rescind Resolution No. 33-18. If adopted, the Policy would become effective immediately and be scheduled for review in 2028.

Originating Department: Operations	Contact: D. Gill	Legal Review: Not Required
Financial Review: Yes	Cost and Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Marked-up Surplus Personal Property Policy	



Policy

Policy No. : <u>P500-22-1</u>	Type of Policy: <u>Purchasing</u> <u>Finance</u>
Policy Title: Surplus Personal Property	
Policy Description: <u>Provides guidance on the Ddetermination and dDisposal of sSurplus pPersonal pProperty</u>	
Approval Date: <u>7/17/2018</u> <u>12/17/2024</u>	Last Review Date: 202 <u>42</u>
Approval Resolution No.: <u>33-18</u>	Next Review Date: 202 <u>86</u>
Rescinded Resolution No.: <u>33-186-06</u>	Rescinded Resolution Date: <u>2/21/2006</u> <u>7/17/2018</u>

It is the policy of the Board of Directors of Dublin San Ramon Services District:

To dispose of surplus personal property in a manner that returns the value of that property to the associated rate payers in a way that is simple to administer. The disposal of surplus personal property shall be handled according to this policy.

Definitions

“Personal property” is defined as physical items (non-real estate or land) such as office equipment, furniture, and motor vehicles. Personal property may also include specialized equipment such as laboratory equipment and heavy machinery.

“Surplus personal property” refers to any personal property that no longer has a business purpose but is still usable.

Determination of Surplus Personal Property as Surplus

The term “Surplus Personal Property” shall mean any personal property that no longer has a business purpose but is still usable. The General Manager, or designee, is authorized to determine declare personal property as surplus. - has the authority to deem property surplus.

Methods of Disposition

The General Manager is responsible for the proper disposition of District surplus personal property and. The General Manager therefore shall establish and maintain disposal procedures. determine which of the following methods of disposition to use; The priority for disposition shall be in the order listed below.

Policy No.: P500-22-1**Policy Title:** Surplus Personal Property

~~State law prohibits public employees from purchasing surplus personal property from their employer (Government Code Section 1090), so this is not allowed under the methods of sale.~~

1. Trade In – Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property.
2. Return to Manufacturer – Surplus property may, when possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property.
3. Donation – The District may donate usable items with a minimal fair market value (such as outdated computer equipment and furniture) to a charitable organization for use within the District's service area.
4. Sale – The District may offer surplus property for sale. All surplus property offered for sale shall be "as is" and "where is," with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability of the property offered for sale.

Appropriate methods of sale are as follows:

- a) Public Auction – Surplus property may be sold at public auction. The District may contract with a professional auctioneer.
- b) Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsible bidder.
- c) Selling for Scrap – Surplus property may be sold as scrap if it is deemed that the value of the raw material exceeds the value of the property as a whole.
- d) Negotiated Sale – Surplus property may be sold outright if it is determined that only one known buyer is available or interested in acquiring the property.

5. Disposal – When the cost of following the above methods exceeds the estimated sale price of surplus property, the property may be recycled, destroyed or disposed of as junk. If this determination is made, the property has zero value to the organization and can be offered to employees for disposal purposes.

~~California State law Government Code Section 1090 prohibits public employees from purchasing surplus personal property from their employer. (Government Code Section 1090), so this is not allowed under the methods of sale.~~

Proceeds

Revenue from the sale or trade-in of surplus property shall be returned to the appropriate fund(s) based on the original funding source(s). All sales shall be paid to the District by certified check, money order, or in a manner agreeable to the General Manager. The General Manager is authorized to sign bills of sale and any other documents evidencing the transfer of title to such personal property by and on behalf of the District.

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT REVISING THE SURPLUS PERSONAL PROPERTY POLICY AND RESCINDING RESOLUTION NO. 33-18

WHEREAS, the Surplus Personal Property policy was revised on July 17, 2018, by Resolution No. 33-18; and

WHEREAS, the Surplus Personal Property policy provides guidance on the determination and disposal criteria and methods for surplus personal property; and

WHEREAS, staff has incorporated revisions to the Surplus Personal Property policy to clearly define personal property and the General Manager's authority related to the determination and disposal method of surplus personal property, including the establishment of formal disposal procedures.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, that the revised Surplus Personal Property policy, attached as Exhibit "A," is hereby adopted, and Resolution No. 33-18, attached as Exhibit "B," is hereby rescinded.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2024, and passed by the following vote:

AYES:

NOES:

ABSENT:

, President

ATTEST: _____
Nicole Genzale, District Secretary



Policy

Policy No. :	Type of Policy: Finance
Policy Title: Surplus Personal Property	
Policy Description: Provides guidance on the determination and disposal of surplus personal property	
Approval Date: 12/17/2024	Last Review Date: 2024
Approval Resolution No.:	Next Review Date: 2028
Rescinded Resolution No.: 33-18	Rescinded Resolution Date: 7/17/2018

It is the policy of the Board of Directors of Dublin San Ramon Services District:

To dispose of surplus personal property in a manner that returns the value of that property to the associated rate payers in a way that is simple to administer. The disposal of surplus personal property shall be handled according to this policy.

Definitions

“Personal property” is defined as physical items (non-real estate or land) such as office equipment, furniture, and motor vehicles. Personal property may also include specialized equipment such as laboratory equipment and heavy machinery.

“Surplus personal property” refers to any personal property that no longer has a business purpose but is still usable.

Determination of Personal Property as Surplus

The General Manager, or designee, is authorized to declare personal property as surplus.

Methods of Disposition

The General Manager is responsible for the proper disposition of District surplus personal property and therefore shall establish and maintain disposal procedures. The priority for disposition shall be in the order listed below.

1. Trade In – Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property.

Policy No.:**Policy Title:** Surplus Personal Property

2. Return to Manufacturer – Surplus property may, when possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property.
3. Donation – The District may donate usable items with a minimal fair market value (such as outdated computer equipment and furniture) to a charitable organization for use within the District's service area.
4. Sale – The District may offer surplus property for sale. All surplus property offered for sale shall be "as is" and "where is," with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability or the property offered for sale.

Appropriate methods of sale are as follows:

- a) Public Auction – Surplus property may be sold at public auction. The District may contract with a professional auctioneer.
- b) Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsible bidder.
- c) Selling for Scrap – Surplus property may be sold as scrap if it is deemed that the value of the raw material exceeds the value of the property as a whole.
- d) Negotiated Sale – Surplus property may be sold outright if it is determined that only one known buyer is available or interested in acquiring the property.

5. Disposal – When the cost of following the above methods exceeds the estimated sale price of surplus property, the property may be recycled, destroyed or disposed of as junk. If this determination is made, the property has zero value to the organization and can be offered to employees for disposal purposes.

California Government Code Section 1090 prohibits public employees from purchasing surplus personal property from their employer.

Proceeds

Revenue from the sale or trade-in of surplus property shall be returned to the appropriate fund(s) based on the original funding source(s). All sales shall be paid to the District by certified check, money order, or in a manner agreeable to the General Manager. The General Manager is authorized to sign bills of sale and any other documents evidencing the transfer of title to such personal property by and on behalf of the District.

RESOLUTION NO. 33-18

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT REVISING THE SURPLUS PERSONAL PROPERTY POLICY AND RESCINDING RESOLUTION NO. 6-06

WHEREAS, the District adopted a Surplus Personal Property policy to set forth guidelines for disposal of assets that no longer provided a business purpose for the District; and

WHEREAS, the policy establishes determination and disposal criteria in a manner that returns the value of the property to the associated ratepayers in a way that is simple to administer; and

WHEREAS, staff is recommending changes to the policy to streamline disposal options.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California that the revised Surplus Personal Property policy, attached as Exhibit "A" be adopted; and Resolution No. 6-06, attached as Exhibit "B," is hereby rescinded.

ADOPTED by the Board of Directors of the Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of July, 2018, and passed by the following vote:

AYES: 5 - Directors D.L. (Pat) Howard, Madelyne A. Misheloff, Richard M. Halket, Edward R. Duarte, Georange M. Vonheeder-Leopold

NOES: 0

ABSENT: 0


Georange M. Vonheeder-Leopold, President

ATTEST: Nicole Genzale
Nicole Genzale, District Secretary



TITLE: Accept Annual Comprehensive Financial Report with Independent Auditor's Report and Memorandum on Internal Control and Required Communications for Fiscal Year Ended June 30, 2024

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the Annual Comprehensive Financial Report with Independent Auditor's Report for Fiscal Year Ended June 30, 2024, and the Memorandum on Internal Control and Required Communications for Fiscal Year Ended June 30, 2024.

SUMMARY:

State law requires that every community services district publish a complete set of audited financial statements within six months of the close of each fiscal year. These financial statements are contained within the District's Annual Comprehensive Financial Report (ACFR) (Attachment 1) to fulfill the requirement. The District received a clean audit opinion for the fiscal year end (FYE) June 30, 2024.

DISCUSSION:

The District's external auditor, Maze and Associates, recently completed its audit of the financial statements for FYE 2024. The audit was conducted in accordance with generally accepted auditing standards in the United States of America. Those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The audit concluded that: (1) the financial statements present fairly, in all material respects, the respective financial position of the business-type activities of the District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year; (2) the accounting is in conformity with generally accepted accounting principles in the United States; and (3) the internal controls and communications are adequate. The Independent Auditor's Report has been incorporated into the Financial Section of the ACFR.

Financial highlights for FYE 2024:

- The District's net position increased \$4.6 million or 0.8% from \$554 million to \$559 million primarily due to investment market value rebound from securities matured.
- Service charge revenues increased \$2.9 million or 4.5% from \$64.4 million to \$67.2 million due to rate increases.
- Capacity reserve fees decreased \$8.3 million or 41.2% from \$20.2 million to \$11.9 million due to new development slow down within the service area.
- Operating expenses (excluding depreciation) increased \$5.8 million or 7% from \$76.7 million to \$82.6 million mainly due to increases in energy, chemicals, salary and benefits, and supply and material costs.

The ACFR provides information on the District's operating and financial activities for the fiscal year and is comprised of three sections:

- **Introductory Section** – Overview of the District, including a transmittal letter to the Board of Directors and customers, economic conditions and service area in the Tri-Valley, financial planning and policies, and organizational structure.

Originating Department: Finance	Contact: K. Spray	Legal Review: Not Required
Financial Review: Yes	Cost and Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Annual Comprehensive Financial Report for Fiscal Year Ended June 30, 2024 Attachment 2 – Memorandum on Internal Control and Required Communications for Fiscal Year Ended June 20, 2024	40 of 215

- **Financial Section** – Analysis of the District’s financial performance and incorporation of the Independent Auditor’s Report, including Statements of Net Position, Statements of Revenues, Expenses and Changes in Net Position, and Statements of Cash Flows for FYE 2023. The audited statements include management’s discussion and analysis, notes to the financial statements, and required supplementary information.
- **Statistical Section** – Historical demographic and statistical data regarding the District, which provides context for the information in the Financial Section and District’s overall financial health. In contrast to the Financial Section, data in the Statistical Section is not subject to an independent audit.

A Memorandum on Internal Control and Required Communications for FYE 2024 was also issued. The memorandum did not identify any deficiencies in internal control that are considered material weaknesses during the audit. Also noted, there were no transactions during the year for which there was a lack of authoritative guidance or consensus. All significant transactions were recognized in the financial statements in the proper period, and financial statement disclosures are neutral, consistent, and clear.

The District’s Annual Comprehensive Financial Report (ACFR) for FYE 2023 recently received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA) of the United States and Canada , which is the 23rd consecutive year the District has received the award. The FYE 2024 ACFR was developed to meet the Certificate of Achievement Program’s requirements and will be submitted to the GFOA to determine its eligibility.



**Dublin San Ramon
Services District**
Water, wastewater, recycled water



ANNUAL COMPREHENSIVE FINANCIAL REPORT 2024

Fiscal Year Ended June 30
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ANNUAL COMPREHENSIVE FINANCIAL REPORT 2024

Fiscal Year Ended June 30



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INTRODUCTORY SECTION

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December 12, 2024

To the Board of Directors and Customers of the Dublin San Ramon Services District:

State law requires that every general purpose local government publish a complete set of audited financial statements within six months of the close of each fiscal year. The Dublin San Ramon Services District publishes this report to fulfill that requirement for the fiscal year ended June 30, 2024.

The management of Dublin San Ramon Services District assumes full responsibility for the completeness and reliability of the information in these financial statements, based upon a comprehensive system of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Maze & Associates has issued an unmodified ("clean") opinion on the Dublin San Ramon Services District's financial statements for the year ended June 30, 2024. The independent auditor's report is located in the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The District meets the definition of a stand-alone government in accordance with standards established by the Governmental Accounting Standards Board's Statement No. 14, The Financial Reporting Entity. Accordingly, the District also participates in two joint powers authorities (JPA), the Livermore-Amador Valley Water Management Agency (LAVWMA) and the Dublin San Ramon Services District-East Bay Municipal Utility District Recycled Water Authority (DERWA) as of June 30, 2024.

DISTRICT OVERVIEW AND ECONOMIC CONDITIONS



DSRSD oversees installation of pipelines at the Francis Ranch development in Dublin.

OVERVIEW

The District was formed in 1953 as the Parks Community Service District. The name was changed to Valley Community Services District (VCSD) in the early 1960s. VCSD became the vehicle for delivering local services before city governments existed, including water and wastewater services, recreation and parks, garbage collection, and fire protection. The name of the District was changed again in 1977 to Dublin San Ramon Services District (DSRSD) to reflect its service areas. By 1988, the cities of Dublin and San Ramon had incorporated and assumed responsibility for many of the services originally provided by the District, which allowed DSRSD to focus on water and wastewater services. In 1999, the District began providing a third service, recycled water. DSRSD currently provides water, recycled water, and wastewater services to more than 191,800 residents in Dublin, southern San Ramon, the Dougherty Valley area of San Ramon, and Pleasanton.

DSRSD's service area lies within the Tri-Valley, which is part of the East Bay region of the San Francisco Bay Area. The service area includes all of the City of Dublin, which is located approximately 35 miles east of San Francisco and 35 miles north of San Jose. The service area also includes portions of the City of San Ramon, which is located to the north of Dublin. In addition, the District provides wastewater treatment services to the City of Pleasanton under the agreement with the city.

ECONOMIC CONDITIONS

As of August 2024, the district's service area encompassing the cities of Dublin, Pleasanton, and South San Ramon had unemployment rates of 4.8%, 4.6%, and 4.7%, respectively. The greater East Bay region (Alameda and Contra Costa County) had unemployment rates of 5.2% and 5.3%, respectively during the same period. The state's unemployment rate was 5.9% at this time.

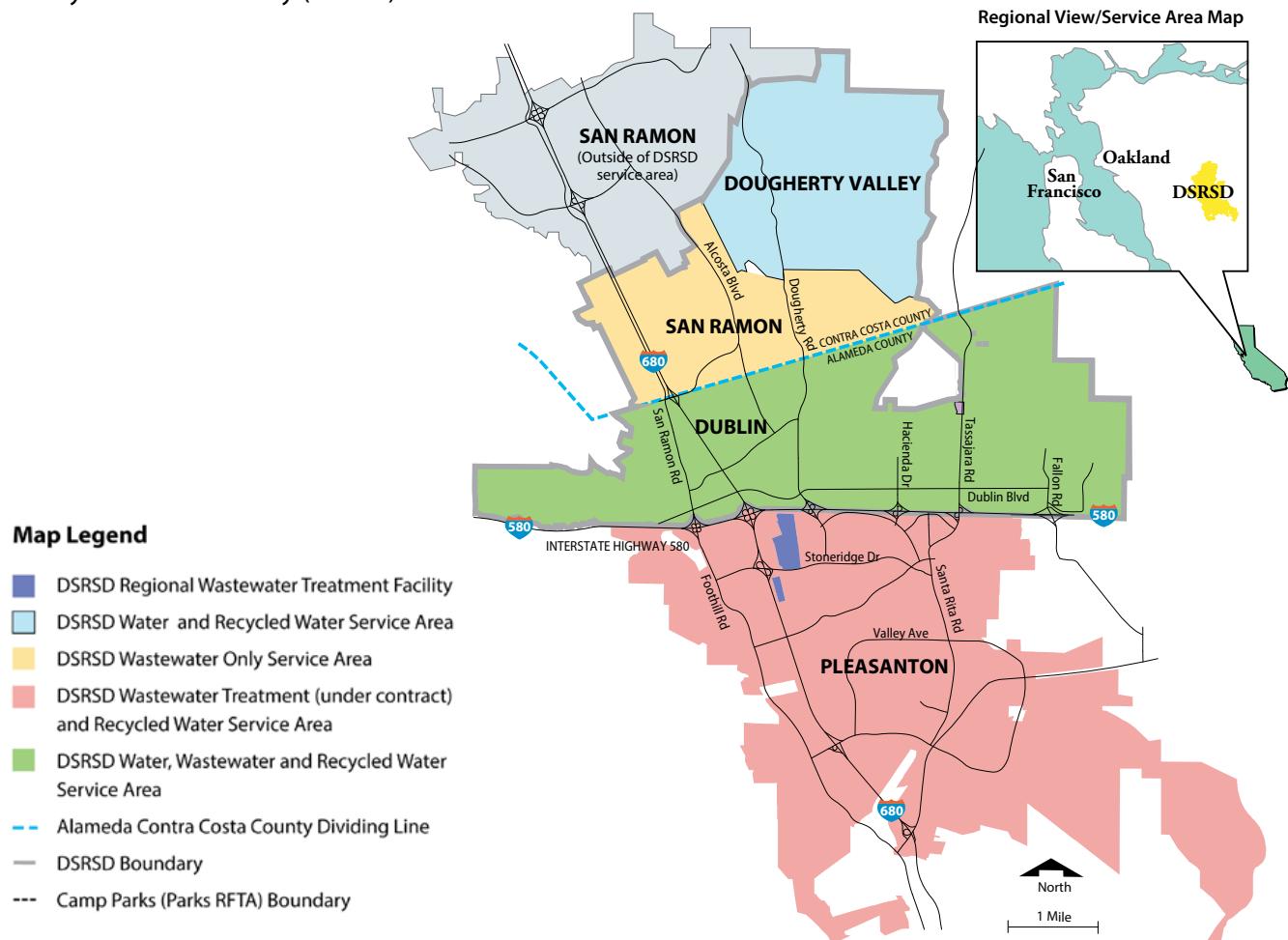
According to the economic data from the US Census Bureau, the estimated median household income is \$204,946 for Dublin, \$177,535 for Pleasanton and \$195,491 for San Ramon. Household median incomes for these cities are significantly higher compared to the Counties of Alameda with \$119,931 and Contra Costa with \$122,794. Overall, inflation increased by 2.4% from last year. Food and commodities other than food increased 2.3% and 3.3% respectively over the prior year.

Approximately 38.1% of homeowners in Alameda County and 36.7% of homeowners in Contra Costa County spend less than one-fifth of their household income per month on mortgage. Approximately 43.7% of occupied units rented in Alameda County and 46.7% of occupied units rented in Contra Costa County spend over one-third of their household income in rent per month.

The housing market in the East Bay region weakened partly due to higher interest rates. Median home prices in Alameda County declined by 6.5% from the prior year. The cities of Dublin and Pleasanton respectively saw a 5.2% and 2.0% decrease. Contra Costa County saw a decrease in median home price of 5.6% from the prior year and City of San Ramon saw a decline of 8.8%.

SERVICE AREA

The District's service area lies within the Tri-Valley, which is part of the East Bay region of the San Francisco Bay Area. The City of Dublin, located approximately 35 miles east of San Francisco and 35 miles north of San Jose, comprises the largest part of the service area. The service area also includes two portions of the City of San Ramon: the original "Village", which is located to the north of Dublin, and the newer Dougherty Valley, located northeast of Dublin. By contract, the District provides wastewater treatment services for the City of Pleasanton, located south of Dublin. Located within commuting distance of major employers throughout the Bay Area, the Tri-Valley offers many transportation options, including Interstates 580 and 680, Bay Area Rapid Transit (BART), Altamont Commuter Express (ACE), and Livermore Amador Valley Transit Authority (LAVTA).



FINANCIAL PLANNING AND POLICIES

District management is responsible for establishing and maintaining an internal control structure that protects the assets of the District from loss, theft, or misuse. The District uses the full accrual method for financial reporting and employs enterprise funds to account for its activities.



An enterprise fund is used to account for governmental activities that are similar to activities performed by a commercial enterprise. However, the purpose of an enterprise fund is not to maximize return, as in the private sector, but to provide a product or service to the public at a reasonable cost. Funds are used to track operations for internal budgeting and reporting. Each department budgets its operations among the enterprise funds. The 10-year capital improvement program and the 2-year operating budget are approved by the Board of Directors. The general manager is authorized to approve budget transfers within a fund with certain limitations.

Recognizing the critical importance of financial planning and controls, the District has developed comprehensive financial policies based on industry best practices. The policies guide long-term planning and ensure that financial decisions are analyzed and applied in a consistent manner. The Board of Directors reviews and approves all financial policies.

District policies are available online at www.dsrsd.com/about-us/district-policies. Finance policies include:

- Apportioning Planning Costs (P400-22-1)
- Auditor Selection and Services (P400-21-2)
- Budget Accountability (P400-24-2)
- Capital Assets (P400-24-1)
- Capital Financing and Debt Management (P400-24-5)
- Consolidated Water Enterprise Fund (P400-23-3)
- Discontinuation of Residential Water Service for Nonpayment (P400-21-1)
- Financial Reserves (P400-24-6)
- Investment (P400-23-4)
- Project Cost Allocation (P400-24-4)
- Rate Policies and Guidelines (P400-24-3)
- Utility Billing Leak Adjustments (P400-23-1)

The District has a long-term approach to financial planning and utilizes a 10-year financial planning model to develop 2-year budgets, 10-year capital plans, and various rate studies. This long-term focus aligns with Finance objectives to manage public funds to provide financial stability, cost of service-based rate management and development, and maintenance of a solid AA credit rating. Meeting these goals ensures timely and reasonable access to credit markets when needed.

FISCAL YEAR ENDED 2024

District policies are reviewed at least once every four years to ensure that the Board has the opportunity to be acquainted with all policies during their term of office.

There was one Finance policy updated in Fiscal Year (FYE) 2024. In November 2023, the Board adopted a revised Investment Policy.

The District prepares quarterly financial reports for the Board which address trends in revenues, operation and maintenance (O&M) and capital costs, and policy reserve fund targets. The Board adopts a 5-year Strategic Plan and conducts rate and fee studies approximately every five years.

Rate and fee studies, operating and capital budgets, and master and strategic plans may be found on the District website at www.dsrsd.com/about-us/library/financial-information.

For a detailed discussion and analysis of the District's operations during fiscal year ending June 30, 2024, please read the Management's Discussion and Analysis (MD&A) in the Financial Section of this report. Financial Trends, in the Statistical Section of this report, summarizes the historical fluctuations in revenues sources and operating expenses the District has experienced over the past 10 years.



Potable water and recycled water reservoirs are located throughout DSRSD's service area.

AWARDS AND ACKNOWLEDGMENTS

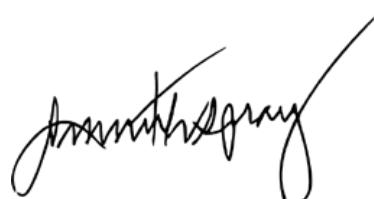
The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Dublin San Ramon Services District for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. This was the 23rd consecutive year the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only; we believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the hard work and dedication of the Financial Services Division, especially Christine Chen, Nick Johnson, Thinh Lucero, Michele Tan, Jessie Valdez, and Candee Yang. We also want to express our appreciation to the staff members throughout the District who assisted and contributed to the information presented in this report. Finally, we would like to acknowledge the support of the DSRSD Board of Directors for its dedication to serving customers well by maintaining strong financial standards.

Respectfully submitted,



Jan Lee, PE
General Manager/Treasurer



Kenneth Spray, CPA
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Dublin San Ramon Services District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

BOARD OF DIRECTORS



ANN MARIE JOHNSON

President (Division 2)

Board member since 2018

Term expires December 2026



ARUN GOEL

Vice President (Division 5)

Board member since 2021

Term expires December 2024



GEORGEAN VONHEEDER-LEOPOLD

Director (Division 4)

Board member since July 2009

Term expires December 2026

(Previously served 1992–2000)



DINESH GOVINDARAO

Director (Division 1)

Board member since 2023

Term expires December 2024



RICHARD HALKET

Director (Division 3)

Board member since 2004

Term expires December 2024

SENIOR MANAGEMENT TEAM

JAN LEE.....General Manager

KENNETH SPRAY.....Finance Director

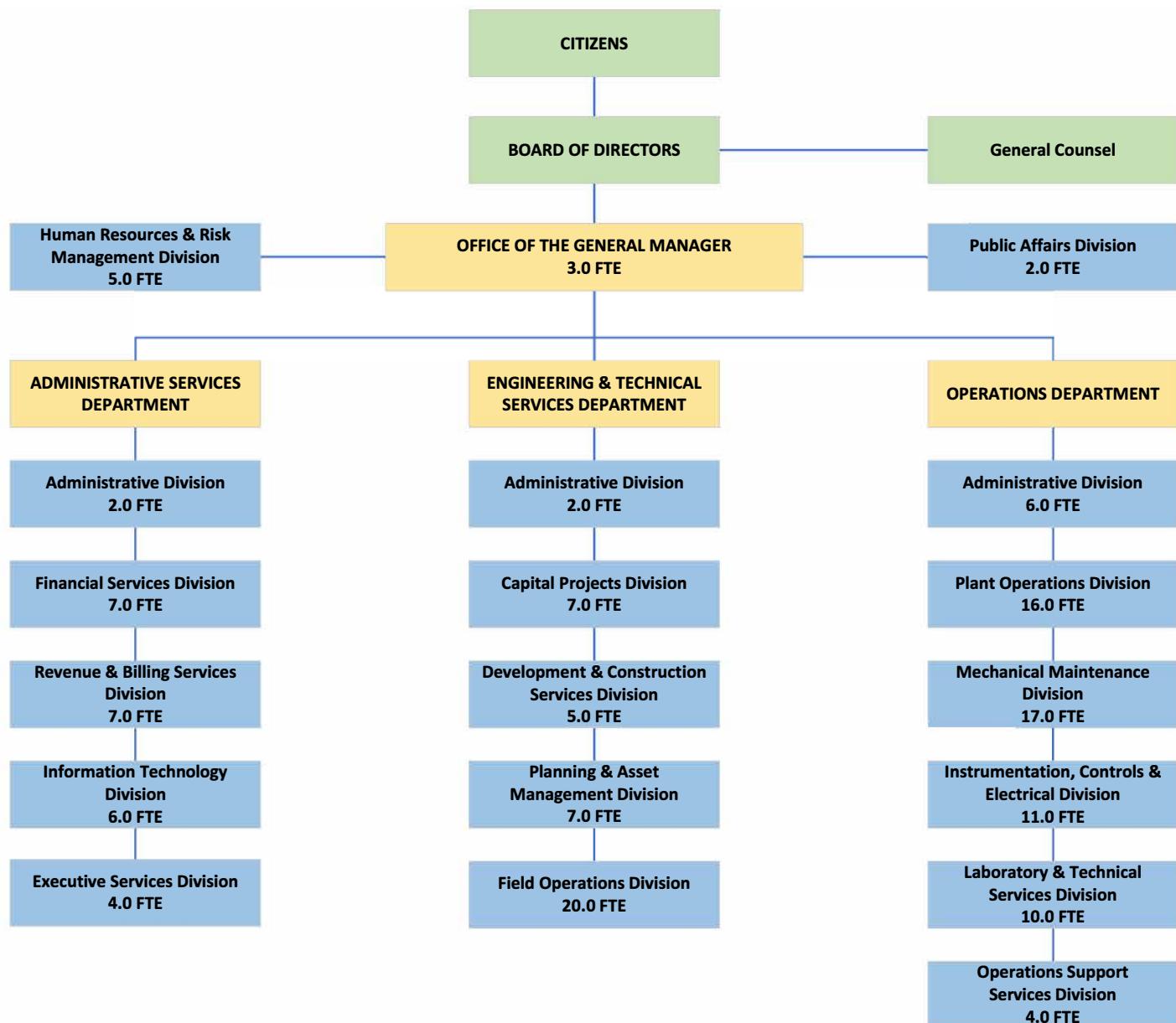
DAN GILL.....Operations Director

STEVEN DELIGHT.....Engineering & Technical Services Director

MICHELLE GALLARDO.....Interim Administrative Services Director

ORGANIZATION CHART

As of June 20, 2024



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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Dublin San Ramon Services District
Dublin, California

Opinions

We have audited the accompanying financial statements of the business-type activities of the Dublin San Ramon Services District (District), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the District's June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 12, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Emphasis of a Matter

During the fiscal year ending June 30, 2024, the District's management determined that certain balances from the prior year needed adjustment to correct an error. A prior period adjustment of \$3,911,343 was recorded to decrease the District's net position at June 30, 2023. See Note 1Q for further discussion of the error corrections.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maze & Associates

Pleasant Hill, California
November 26, 2024

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DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2024 and 2023

Financial Highlights for Fiscal Year 2024

- ✓ The District's net position increased \$4.6 million or 0.8% from \$554 million to \$559 million
- ✓ Service charge revenues increased \$2.9 million or 4.5% from \$64.4 million to \$67.2 million
- ✓ Capacity reserve fees decreased \$8.3 million or 41.2% from \$20.2 million to \$11.9 million
- ✓ Operating expenses (excluding depreciation) increased \$6 million or 7.8% from \$76.7 million to \$82.7 million

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the Dublin San Ramon Services District's basic financial statements. The District's basic financial statements consists of the Statements of Net Position, Statements of Revenues and Expenses and Changes in Fund Net Position, Statements of Cash Flows, and Notes to Financial Statements. The notes to the financial statements provide narrative explanations or additional data as needed for full disclosure.

- The Statements of Net Position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statements of Revenues and Expenses and Changes in Fund Net Position measures the success of District operations for the year and determines cost recovery through user fees and other charges, profitability, and credit worthiness.
- The Statements of Cash Flows provides information about District cash receipts and disbursements and net changes in cash that result from operating activities, non-capital financing activities, capital financing activities and investing activities. Thus, the Statements of Cash Flows shows sources and uses of cash.

The format of the District's financial statements is in accordance with business-type activities known as enterprise funds. Enterprise funds are self-supporting funds that charge fees to users to cover the costs of operation, maintenance, and recurring capital replacement, and are similar to the accounting methods used by private sector companies. Enterprise funds report on the accrual basis of accounting recognizing all assets, liabilities, revenues and expenses applicable as of the financial statement date.

The District is governed by a Board of Directors, which sets policy, adopts budgets and appoints a General Manager to direct operations. Currently, the District service area is comprised of five divisions with one Director representing each division and serving overlapping four-year terms.

Changes in Net Position

The following condensed statements, Statements of Net Position (Table 1) and Statements of Revenues and Expenses and Changes in Fund Net Position (Table 2), are presented in a comparative format together with dollar and percentage of change from the previous year, to help the reader analyze financial activity.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2024 and 2023

TABLE 1

Period ended June 30	Condensed Statements of Net Position						Change in 2023	
			Change in 2024					
	2024	2023	\$ Change	% Change	2022	\$ Change		
Current and restricted assets	\$ 261,497,303	\$ 250,532,287	\$ 10,965,016	4.4%	\$ 242,746,894	\$ 7,785,393	3.2%	
Investment in JPA	56,076,845	54,085,969	1,990,876	3.7%	52,786,028	1,299,941	2.5%	
Capital assets	297,728,581	302,580,002	(4,851,421)	-1.6%	299,230,577	3,349,425	1.1%	
Other assets	1,281	78,460	(77,179)	-98.4%	8,129,128	(8,050,668)	-99.0%	
Total assets	615,304,010	607,276,718	8,027,292	1.3%	602,892,627	4,384,091	0.7%	
Deferred outflow of resources	25,347,785	26,913,762	(1,565,977)	-5.8%	7,045,885	19,867,877	282.0%	
Current and restricted liabilities	16,165,230	16,329,094	(163,864)	-1.0%	21,307,153	(4,978,059)	-23.4%	
Long-term liabilities	58,713,257	52,886,203	5,827,054	11.0%	34,731,605	18,154,598	52.3%	
Total liabilities	74,878,487	69,215,297	5,663,190	8.2%	56,038,758	13,176,539	23.5%	
Deferred inflow of resources	7,099,574	10,894,379	(3,794,805)	-34.8%	19,627,029	(8,732,650)	-44.5%	
Net Position								
Net investment in capital assets	266,833,581	271,185,002	(4,351,421)	-1.6%	267,360,577	3,824,425	1.4%	
Restricted for expansion	163,543,047	157,572,449	5,970,598	3.8%	149,174,040	8,398,409	5.6%	
Restricted for assessment district	205,480	319,238	(113,758)	-35.6%	203,998	115,240	56.5%	
Unrestricted	128,091,626	125,004,117	3,087,509	2.5%	117,534,111	7,470,006	6.4%	
Total net position	\$ 558,673,734	\$ 554,080,804	\$ 4,592,930	0.8%	\$ 534,272,725	\$ 19,808,080	3.7%	

For the fiscal year ended June 30, 2024 (FY 2024), total assets increased \$8.0 million or 1.3% compared to an increase of \$4.4 million or 0.7% in June 30, 2023 (FY 2023). The increase is primarily due to investment performance. The increase in FYE 2023 is primarily due to investment performance and increased capital assets.

Total liabilities increased \$5.7 million or 8.2% in FYE 2024 compared to the increase of \$13.2 million or 23.5% in FYE 2023. The increase was due to pension and OPEB liabilities. The increase in FYE 2023 was a result of pension liability from weak pension and OPEB investment performance.

Changes to the deferred inflows/outflows of resources are related to the District's pension and other post-employment benefits (OPEB) plans with the California Public Employees' Retirement System (CalPERS), for additional information see Financial Statement Note #10 – Pension Plan and Note #11 – Post Employment Health Care Benefits.

As a result of the change in assets and liabilities above, the District's total net position increased \$4.6 million or 0.8% in FYE 2024 compared to an increase of \$19.8 million or 3.7% in FYE 2023. The increase in FYE 2024 slowed down compared to FYE 2023 due to the \$8.3 million decrease in Capacity Reserve Fees from the slowing down of new development in the service area.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2024 and 2023

TABLE 2

Period ended June 30			Change in 2024		Change in 2023	
			\$	%	\$	%
	2024	2023	Change	Change	2022	Change
Operating revenues	\$ 67,276,389	\$ 64,409,621	\$ 2,866,768	4.5%	\$ 56,253,389	\$ 8,156,232
Other revenues	13,537,245	16,670,602	(3,133,357)	-18.8%	22,877,797	(6,207,195)
Investment income	11,108,694	2,400,474	8,708,220	362.8%	(8,604,613)	11,005,087
Capacity reserve fees	11,852,644	20,167,634	(8,314,990)	-41.2%	17,528,816	2,638,818
Contributions	1,936,425	3,096,300	(1,159,875)	-37.5%	3,828,960	(732,660)
Total revenues	105,711,397	106,744,631	(1,033,234)	-1.0%	91,884,349	14,860,282
 Operating expenses	 82,582,830	 76,727,033	 5,855,797	 7.6%	 61,567,386	 15,159,647
Depreciation	13,255,148	8,817,221	4,437,927	50.3%	9,086,272	(269,051)
Non-operating expenses	1,369,146	1,392,292	(23,146)	-1.7%	1,415,958	(23,666)
Total expenses	97,207,124	86,936,546	10,270,578	11.8%	72,069,616	14,866,930
 Changes in net position	 8,504,273	 19,808,085	 (11,303,812)	 -57.1%	 19,814,733	 (6,648)
 Beginning net position	 554,080,804	 534,272,725	 19,808,079	 3.7%	 514,457,992	 19,814,733
Prior period adjustment	(3,911,343)	-	(3,911,343)	-	-	0.0%
Beginning net position, as restated	550,169,461	534,272,725	15,896,736	3.0%	514,457,992	19,814,733
Ending net position	\$ 558,673,734	\$ 554,080,804	\$ 4,592,924	0.8%	\$ 534,272,725	\$ 19,808,085
						3.7%

For FYE 2024, total revenue decreased \$1.0 million or 1% compared to an increase of \$14.9 million or 16.2% in FYE 2023, the decrease was due to decrease revenue from capacity reserve fee which was driven from the reduction of new development within the service area. The increase of \$14.9 million or 16.2% in FYE 2023 was primarily due to fair market adjustment of District investments and higher development activity.

Total expenses increased by \$10.4 million or 12.0% in FYE 2024 compared to an increase of \$14.9 million or 20.6% in FYE 2023, the increase was due to rising pension expense and capital depreciation. The increase from FYE 2023 to FYE 2022 was primarily due the rising pension expenses and capital expenditures.

Capital Assets and Debt

During FYE 2024, the District purchased, had contributed, or transferred from construction in progress the following assets:

Contributed sub-surface lines	\$1,888,875
Vehicles and equipment	163,586
	<u><u>\$2,052,461</u></u>

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2024 and 2023

In FYE 2024, the District had 7,298 linear feet of potable water line, 354 linear feet of recycled water line, and 7,737 linear feet of sewer line contributed by developers valued at \$1.8 million. Vehicles and equipment of \$163,586 includes the purchase of two vehicles. For additional information on capital assets see Financial Statement Note 4 – Capital Assets.

In FYE 2024 the District had the following additions to construction in progress:

Construction in progress

Wastewater system expansion and improvements	\$1,607,052
Water system expansion and improvements	4,488,023
	<u>\$6,095,074</u>

Wastewater system improvements include the Alum Addition and the SCADA Improvement projects. Water system expansion and improvements include the completion of Water Lines Replacement in Wineberry area and Valve and Blow-Off Replacement projects.

On December 1, 2017, the District issued \$33,590,000 of 2017 Water Revenue Refunding Bonds with proceeds used to advance refund the outstanding portion of the 2011 Water Revenue Refunding Bonds. Below is a recap of the District's current outstanding debt payable. For additional information on the District's debt obligations, see Financial Statement Note 7 – Long-term debt.

Debt Payable	Balance at 6/30/2023	Additions	Principal Payments	Balance at 6/30/2024
2017 Water Revenue Refunding Bonds	\$31,395,000	-	\$500,000	\$30,895,000

Rates and Other Economic Factors

The District is not subject to variations in general economic conditions, such as increases or declines in property tax values or sales taxes. Accordingly, the District sets its rates to cover the costs of operations, maintenance, replacement (OM&R), and debt-financed capital improvements.

Contacting the District

This financial report is designed to provide our customers, investors and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have questions about this report, or need any additional financial information, contact the Financial Services Division at 7051 Dublin Blvd., Dublin, California 94568 or call 925-828-0515.

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**DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2024
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2023**

	2024			2023
	Wastewater	Water	Totals	
ASSETS				
Current assets:				
Pooled cash	\$7,077,871	\$5,982,533	\$13,060,404	\$16,089,859
Pooled investments	121,886,387	105,879,071	227,765,458	213,547,638
Restricted cash - debt service	-	-	-	855
Accounts receivable	9,712,307	8,860,749	18,573,056	20,496,285
Lease receivable	-	1,277,686	1,277,686	-
Interest receivable	435,867	381,313	817,180	360,454
Deferred capacity reserve fees receivable	3,518	-	3,518	29,696
Prepaid expenses	-	-	-	7,500
 Total current assets	 139,115,950	 122,381,352	 261,497,302	 250,532,287
Non-current assets:				
DERWA & LAVWMA investments in JPA	16,536,786	39,540,059	56,076,845	54,085,969
Capital assets:				
Property, plant and equipment	267,404,642	202,641,951	470,046,593	421,904,174
Less accumulated depreciation	122,062,681	79,549,893	201,612,574	189,057,267
 Net property, plant and equipment	 145,341,961	 123,092,058	 268,434,019	 232,846,907
Land and construction in progress	9,859,962	19,434,600	29,294,562	69,733,095
 Total capital assets	 155,201,923	 142,526,658	 297,728,581	 302,580,002
Other assets:				
Net OPEB asset	-	-	-	73,661
Deferred capacity reserve fees receivable - long term	1,281	-	1,281	4,799
 Total other assets	 1,281	 -	 1,281	 78,460
 Total non-current assets	 171,739,990	 182,066,717	 353,806,707	 356,744,431
 Total assets	 310,855,940	 304,448,069	 615,304,009	 607,276,718
 Deferred outflows of resources				
Deferred outflows pension related amounts	9,452,280	6,573,345	16,025,625	19,797,719
Deferred employer pension contributions	1,785,484	1,297,851	3,083,335	2,992,729
Deferred outflows OPEB related amounts	3,413,471	2,188,812	5,602,283	3,526,546
Deferred employer OPEB contributions	387,845	248,697	636,542	596,768
 Total deferred outflows of resources	 15,039,080	 10,308,705	 25,347,785	 26,913,762

**DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2024
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2023**

	2024			2023
	Wastewater	Water	Totals	
LIABILITIES				
Current liabilities:				
Accounts payable	\$1,907,845	\$6,306,403	\$8,214,248	\$8,411,164
Contractor bonds and deposits	2,392,087	2,514,423	4,906,510	4,525,848
Accrued expenses	246,807	158,259	405,066	539,739
Accrued compensated absences	983,523	558,477	1,542,000	1,743,350
Interest payable	-	568,880	568,880	579,297
Current portion of long-term debt	-	525,000	525,000	500,000
Unearned revenue and other liabilities	3,518	-	3,518	29,696
 Total current liabilities	5,533,780	10,631,442	16,165,222	16,329,094
Long term liabilities:				
Bond payable -				
less current portion	-	30,370,000	30,370,000	30,895,000
Net pension liability	13,912,002	8,478,009	22,390,011	19,481,810
Net OPEB liability	2,318,239	1,486,519	3,804,758	-
DLD remediation reserve	2,147,207	-	2,147,207	2,147,196
Unearned revenue and other liabilities	1,281	-	1,281	362,197
 Total long term liabilities	18,378,729	40,334,528	58,713,257	52,886,203
 Total liabilities	23,912,509	50,965,970	74,878,479	69,215,297
Deferred inflows of resources				
Deferred inflows of resources - Pension	3,525,535	2,263,251	5,788,786	9,738,667
Deferred inflows of resources - OPEB	86,479	55,453	141,932	1,155,712
Deferred inflows of resources - Leases	-	1,168,856	1,168,856	-
 Total deferred inflows of resources	3,612,014	3,487,560	7,099,574	10,894,379
NET POSITION				
Net investment in capital assets	155,201,923	111,631,658	266,833,581	271,185,002
Restricted for:				
Expansion	70,641,525	92,901,520	163,543,045	157,571,594
OPEB	-	-	-	73,661
Debt service	-	-	-	855
Assessment district	-	205,480	205,480	319,238
Unrestricted	72,527,049	55,564,586	128,091,635	124,930,454
 Total net position	\$298,370,497	\$260,303,244	\$558,673,741	\$554,080,804

See accompanying notes to basic financial statements

DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	2024			
	Wastewater	Water	Total	2023
OPERATING REVENUES				
Wastewater service charges	\$29,285,609	\$ -	\$29,285,609	\$28,238,648
Water sales	- 37,990,780	37,990,780	37,990,780	36,170,972
Other revenues	<u>5,539,142</u>	<u>6,025,388</u>	<u>11,564,530</u>	<u>15,326,376</u>
Total operating revenues	<u>34,824,751</u>	<u>44,016,168</u>	<u>78,840,919</u>	<u>79,735,996</u>
OPERATING EXPENSES				
Personnel	18,179,425	11,830,832	30,010,257	27,216,436
Materials	5,096,320	20,378,043	25,474,363	23,840,406
Contractual services	15,128,466	11,632,606	26,761,072	25,440,305
Other	78,084	259,356	337,440	229,888
Depreciation	<u>7,629,600</u>	<u>5,625,548</u>	<u>13,255,148</u>	<u>8,817,221</u>
Total operating expenses	<u>46,111,895</u>	<u>49,726,385</u>	<u>95,838,280</u>	<u>85,544,256</u>
OPERATING INCOME (LOSS)	<u>(11,287,144)</u>	<u>(5,710,217)</u>	<u>(16,997,361)</u>	<u>(5,808,260)</u>
NONOPERATING REVENUES (EXPENSE)				
Investment income	5,748,103	5,360,900	11,109,003	2,400,469
Gain (loss) on sale of assets	13,513	(31,674)	(18,161)	44,286
JPA net income	1,420,699	570,177	1,990,876	1,299,942
Interest expense	<u>-</u>	<u>(1,369,146)</u>	<u>(1,369,146)</u>	<u>(1,392,292)</u>
Total non-operating revenues (expense), net	<u>7,182,315</u>	<u>4,530,257</u>	<u>11,712,572</u>	<u>2,352,405</u>
(LOSS) BEFORE CONTRIBUTIONS	<u>(4,104,829)</u>	<u>(1,179,960)</u>	<u>(5,284,789)</u>	<u>(3,455,855)</u>
Developer contributions	780,365	1,156,060	1,936,425	3,096,300
Capital contributions - capacity reserve fees	6,899,248	4,953,396	11,852,644	20,167,634
Transfers in	22,040,100	17,487,510	39,527,610	12,267,207
Transfers (out)	<u>(22,312,128)</u>	<u>(17,215,482)</u>	<u>(39,527,610)</u>	<u>(12,267,207)</u>
Changes in net position	<u>3,302,756</u>	<u>5,201,524</u>	<u>8,504,280</u>	<u>19,808,079</u>
TOTAL NET POSITION, BEGINNING OF YEAR				
Net position - beginning, as previously reported	295,216,099	258,864,705	554,080,804	534,272,725
Restatement for a correction of errors (Note 1Q)	<u>(148,358)</u>	<u>(3,762,985)</u>	<u>(3,911,343)</u>	
Net position - beginning, as restated	<u>295,067,741</u>	<u>255,101,720</u>	<u>550,169,461</u>	<u>534,272,725</u>
TOTAL NET POSITION, END OF YEAR	<u>\$298,370,497</u>	<u>\$260,303,244</u>	<u>\$558,673,741</u>	<u>\$554,080,804</u>

See accompanying notes to basic financial statements

**DUBLIN SAN RAMON SERVICES DISTRICT
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE
FOR THE YEAR ENDED JUNE 30, 2024**
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	Wastewater	Water	Total	2023
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers, users and joint powers authorities	\$33,325,448	\$44,951,900	\$78,277,348	\$72,165,709
Payments for services and supplies	(20,839,460)	(31,684,331)	(52,523,791)	(54,193,054)
Payments to or on behalf of employees	(18,657,385)	(11,970,044)	(30,627,429)	(25,702,367)
Net Cash Provided (Used) by Operating Activities	<u>(6,171,397)</u>	<u>1,297,525</u>	<u>(4,873,872)</u>	<u>(7,729,712)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal paid on long-term debt	-	(500,000)	(500,000)	(475,000)
Interest paid on long-term debt	-	(1,379,563)	(1,379,563)	(1,402,187)
Acquisition and construction of capital assets	(3,655,879)	(4,766,009)	(8,421,888)	(12,122,360)
Capacity reserve fees collected	6,899,248	4,953,396	11,852,644	20,167,634
Net Cash Provided (Used) by Financing Activities	<u>3,243,369</u>	<u>(1,692,176)</u>	<u>1,551,193</u>	<u>6,168,087</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,868,193	1,604,251	3,472,444	1,319,504
Purchase of investments	(32,460,875)	(27,969,125)	(60,430,000)	(68,006,800)
Redemptions of investment securities	28,469,740	24,530,260	53,000,000	64,187,768
Proceeds of other investments	3,422,637	828,143	4,250,780	7,150,672
Net Cash Provided (Used) by Investing Activities	<u>1,299,695</u>	<u>(1,006,471)</u>	<u>293,224</u>	<u>4,651,144</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS				
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(1,628,333)</u>	<u>(1,401,122)</u>	<u>(3,029,455)</u>	<u>3,089,519</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,706,204</u>	<u>7,383,655</u>	<u>16,089,859</u>	<u>13,000,340</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$7,077,871</u>	<u>\$5,982,533</u>	<u>\$13,060,404</u>	<u>\$16,089,859</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	(\$11,287,144)	(\$5,710,217)	(\$16,997,361)	(\$5,808,260)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	7,629,600	5,625,548	13,255,148	8,817,221
(Increase) decrease in accounts receivable	(48,908)	1,972,137	1,923,229	(5,135,295)
Decrease (increase) in lease receivable	-	(1,277,686)	(1,277,686)	2,068,914
(Increase) in investments in JPA	(1,420,699)	(570,177)	(1,990,876)	(1,299,941)
(Increase) in deferred outflows of resources - employer contributions - pension	(35,663)	(54,943)	(90,606)	(387,620)
(Increase) decrease in deferred outflows of resources - employer contributions - OPEB	(42,257)	2,483	(39,774)	(596,768)
(Increase) decrease in deferred outflows of resources - pension related amounts	2,184,327	1,587,767	3,772,094	(16,615,662)
(Increase) in deferred outflows of resources - other OPEB amounts	(1,371,248)	(704,489)	(2,075,737)	(2,267,827)
(Decrease) increase in accounts payable	(827,176)	630,260	(196,916)	(4,664,286)
Increase in contractor bonds and deposits payable	356,331	24,331	380,662	2,453
(Decrease) in accrued expenses	(65,756)	(68,917)	(134,673)	(22,155)
(Decrease) increase in compensated absences	(69,770)	(131,580)	(201,350)	57,850
(Decrease) in unearned revenue and other liabilities	(29,696)	(357,398)	(387,094)	(1,195,771)
Increase in DLD remediation reserve	11	-	11	1,533
Increase in net pension liability	1,684,067	1,224,134	2,908,201	21,189,959
Decrease in net OPEB asset	42,657	31,004	73,661	6,858,593
(Decrease) in deferred inflows of resources - pension related amounts	(2,287,279)	(1,662,602)	(3,949,881)	(2,450,855)
(Decrease) in deferred inflows of resources - OPEB related amounts	(582,794)	(430,986)	(1,013,780)	(4,273,601)
(Decrease) increase in deferred inflows of resources - Leases	-	1,168,856	1,168,856	(2,008,194)
Total adjustments	<u>5,115,747</u>	<u>7,007,742</u>	<u>12,123,489</u>	<u>(1,921,452)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(\$6,171,397)</u>	<u>\$1,297,525</u>	<u>(\$4,873,872)</u>	<u>(\$7,729,712)</u>
NON CASH TRANSACTIONS:				
Fair market value adjustment increase	(\$2,323,234)	(\$2,001,759)	(\$4,324,993)	(\$1,869,717)
Contributed assets	780,365	1,156,060	1,936,425	3,096,300
Gain on sale of capital assets	13,513	(31,674)	(18,161)	44,286

See accompanying notes to basic financial statements

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DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

Dublin San Ramon Services District (the District) is organized under the Community Services District Act provisions of the general laws of the State of California and is governed by a five-member Board of Directors. The District, which was established in 1953 and became active in 1960, provides water, recycled water and wastewater collection and treatment services. The District's jurisdiction is approximately 26 square miles in the counties of Alameda and Contra Costa, California.

B. Basis of Accounting

The District is a proprietary entity; it uses an enterprise fund format to report its activities for financial statement purposes. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that costs and expenses, including depreciation, and providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

A Major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all enterprise funds and at least 5 percent of the aggregate amount for all enterprise funds.

The District reports the following major Proprietary Funds:

Water Enterprise – This enterprise accounts for the operation, maintenance, and capital improvement projects of the water system, which is funded by user charges and other fees.

Wastewater Enterprise – This enterprise accounts for the operation, maintenance, and capital improvement projects of the sewer system, which are funded by user charges and other fees.

C. Measurement Focus

Enterprise funds are accounted for on a cost of services or *economic resources* measurement focus, which means that all assets and all liabilities associated with their activity are included on their balance sheets. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Reporting Entity

In evaluating how to define the government for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria prescribed by Generally Accepted Accounting Principles (GAAP). As required by GAAP, these financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Financial accountability is interpreted to mean appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that there is a financial benefit or burden on the primary government.

In evaluating the financial reporting entity for purpose of preparing the basic financial statements, the District has determined it is financially accountable for the DSRSD Financing Corporation. The Corporation is a separate government entity whose purpose is to assist with the financing of certain public capital facilities for the District through the issuance of bonds or other forms of debt. The Corporation is controlled by the District and has the same governing body as the District, which also performs all accounting and administrative functions for the Corporation. The Corporation is included as a blended component unit in these basic financial statements.

E. Capital Assets

Capital assets, which include property, plant, and equipment are recorded at historical costs or estimated historical cost, if actual cost is not available. Contributed assets are recorded at acquisition value on the date of contribution. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The District defines capital assets as assets with an initial, individual cost of \$20,000 or more and an estimated useful life in excess of three years.

Depreciation is computed by the straight-line method based on the estimated useful lives of related asset classifications. The District has assigned the useful lives listed below to capital assets:

Land Improvements	15-25 years
Buildings	10-50 years
Equipment	3-25 years
Sub-surface lines	25-50 years

F. Cash Flows Defined

For purpose of the statements of cash flows the District defines cash and cash equivalents to include all cash in deposit accounts and cash on hand but does not include cash held in escrow for restricted purposes.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accounts Receivable

The District bills its water consumption and sewer usage on a cycle billing method. Cycle billing results in an amount of services rendered but not yet billed at year-end. The District has recorded this revenue by estimating the unbilled amount. The estimate was calculated by using the billing subsequent to the balance sheet date (June 30) and calculating the amount of service provided prior to June 30. This calculated amount is included in accounts receivable.

H. Accrued Compensated Absences

The liability for vested vacation pay is calculated and accrued on an annual basis. The amount is computed using current employee accumulated leave hours (excluding sick leave which does not vest) at current pay rates.

I. Estimates

The District's management has made a number of estimates and assumptions relating to the reporting of assets and liabilities and revenues and expenses and the disclosure of contingent liabilities to prepare these financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Actual results could differ from those estimates.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources expense until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

K. Prior Year Summarized Information

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which the summarized information was derived. As discussed in Note 1Q, the District made certain corrections to errors from the prior year during the fiscal year ended June 30, 2024, which required restatement of the Wastewater and Water Funds. However, the District determined that it was not practicable to restate the balances in 2023, and instead, the error corrections are displayed as prior period corrections as discussed in Note 1Q.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Pension

The purposes of measuring the net pension liability and deferred outflows/ inflows of resources related to pensions, and pension expense/ information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/ deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

M. Post-Employment Health Care Benefits

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Lease Accounting

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. The District only has one lease that falls under the lease requirement.

O. Subscription-Based Information Technology Arrangements

A subscription is defined as a contract that conveys control for the right to use another entity's subscription-based information technology software as specified in the contract for a period of time in an exchange or exchange-like transaction. The District will record significant subscription liabilities and intangible right-to-use subscription assets in the future, if any apply.

P. New Governmental Accounting Standards Board Statement Pronouncements

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, Accounting for Changes and Error Corrections. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for reporting periods beginning after June 15, 2023, or the fiscal year 2023-24. The provisions of this Statement were implemented during fiscal year 2024. See Note 1Q below.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Prior Year Correction of Errors

During fiscal year end June 30, 2024, the District's management determined that amounts reported as Capital Assets, did not reflect retired assets from previous fiscal years and beginning net assets recorded in various funds required a fund reallocation, therefore a restatement to correct the error was made in the current year to reflect the retired assets and a reclassification journal entry was made to reallocate the beginning balances for the various funds. The District recorded an adjustment resulting in an increase of \$256,188 of total capital assets, net balance at June 30, 2023 from \$302,580,002 to \$302,836,190.

Additionally, the District's management determined that amounts reported as accounts receivables at June 30, 2023, included prior period accruals from previous years, therefore a prior period adjustment was made to correct the error in the current year. The District recorded an adjustment resulting in a decrease of \$4,167,531 to accounts receivables at June 30, 2023.

Consequently, the District recorded prior period adjustments, resulting in a decrease of the District's net position in the amounts of \$148,358 and \$3,762,985, in the Wastewater Fund and Water Fund, respectively, totaling \$3,911,343 at June 30, 2023 as follows:

	FY 2023 previously reported	Prior year correction restatement	FY 2023 restated
Current assets:			
Accounts receivable	\$20,496,285	(\$4,167,531)	\$16,328,754
Non-current assets:			
Capital Assets	302,580,002	256,188	302,836,190
Total change in assets		(3,911,343)	

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS

A. Policies

California Law generally requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of general creditors of the institution. As of June 30, 2024, the District's cash in bank was insured or collateralized as discussed above.

The District invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the District employs the Trust Department of a bank as the custodian of certain District managed investments, regardless of their form.

The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or Agency agreements.

Cash and cash equivalents	\$13,060,404
Investments	227,765,458
Total cash and investments	\$240,825,862

C. Investments Authorized by the California Government Code and the District's Investment Policy

The District's Investment Policy and the California Government Code allow the District to invest in the following investment types provided the credit ratings of the issuers are acceptable to the District; and approved percentages and maturities are not exceeded.

The table below identifies those investments authorized by the Board of Directors in the District's investment policy, which was last adopted November 7, 2023. Maturities on investments are limited to five years.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

Limit	Minimum Rating	Minimum Credit Quality	Authorized Investment Type
None	None	5 years	Bonds issued by the District
None	None	5 years	U.S. Treasury Notes, Bills, or Certificates of Indebtness
None	None	5 years	Registered state warrants or treasury notes or bonds of this state
None	None	5 years	Registered treasury notes or bonds of the other 49 United States
None	None	5 years	Bonds, notes, warrants or evidences of indebtedness of a local agency within the state
30%	None	5 years	Negotiable Certificates of Deposit by nationally or state chartered bank or a savings association or federal association or a state or general credit union or by a state licenses branch of a foreign bank
30%	A	5 years	Medium-term notes, defined as all corporate and depository institution debt securities
None	None	5 years	Deposits with bank and savings and loan associations, including certificates of deposits, where deposits are insured by FDIC
\$75 Million	None	N/A	The State of California Local Agency Investment Fund
None	None	N/A	Shares in California Asset Management Program (CAMP)
None	None	5 years	Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments.
None	None	N/A	Money Market Funds

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 - 24 Months	25 - 60 Months	Total
Corporate Bonds	\$4,846,640	\$4,730,586	\$13,776,575	\$23,353,801
Municipal Bonds		11,417,564	16,989,395	28,406,959
<i>Not rated</i>				
US Treasuries & Agencies	22,365,213	8,776,290		31,141,503
US Agencies - Callable	18,666,953	14,064,206	29,671,832	62,402,991
California Asset Management Program	59,160,626			59,160,626
California Local Agency Investment Fund	20,148,351			20,148,351
Negotiable Certificates of Deposit	996,215	2,155,012		3,151,227
Total Unrestricted Investments	\$126,183,998	\$41,143,658	\$60,437,802	\$227,765,458

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2024, these investments matured in an average of 217 days.

The District is a voluntary participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of its Participants to invest certain proceeds of debt issues and surplus funds. The Pool's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The District reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2024, the fair value approximated is the District's cost. At June 30, 2024, these investments have an average maturity of 38 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's Investment Policy gives guidance on how the District manages its custodial credit risk. Presented below is the actual rating as of June 30, 2024 for each investment type as provided by Standard and Poor's.

Investment Type	AAA	AA+	AA	AA-	A+	A	Total
Corporate Bonds	\$4,511,800	\$2,856,210	\$4,609,155	\$4,655,620	\$1,874,376	\$4,846,640	\$23,353,801
Municipal Bonds	9,011,010	9,510,570	3,670,767	6,214,612			28,406,959
US Treasuries & Agencies - Callable	4,729,681	57,673,310					62,402,991
<i>Not rated</i>							
California Local Agency Investment Fund	20,148,351						20,148,351
California Asset Management Program	59,160,626						59,160,626
US Treasuries & Agencies	31,141,503						31,141,503
Negotiable Certificates of Deposit	3,151,227						3,151,227
<i>Total Unrestricted Investments</i>	<i>\$131,854,198</i>	<i>\$70,040,090</i>	<i>\$8,279,922</i>	<i>\$10,870,232</i>	<i>\$1,874,376</i>	<i>\$4,846,640</i>	<i>\$227,765,458</i>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

G. Concentration Risk

As of June 30, 2024, significant District investments in the securities of any individual issuers, other than U.S. Treasury securities, LAIF, and mutual funds, are set forth below:

Issuer	Investment Type	Reported Amount
Federal Farm Credit Bureau	Securities of U.S. Government Agencies	\$22,061,881
Federal Home Loan Bank	Securities of U.S. Government Agencies	21,871,150

H. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2024 are described below.

	Level 2	Total
Investments by Fair Value		
Corporate Bonds	\$23,353,801	
Municipal Bonds	28,406,959	
US Treasuries and Agencies Securities	93,544,494	
Negotiable Certificates of Deposit	3,151,227	
	<u>\$148,456,481</u>	<u>\$148,456,481</u>
Investments Measured at Net Asset Value Per Share:		
California Asset Management Program		59,160,626
External Investment Pool (Exempt):		
California Local Agency Investment Fund		20,148,351
Cash in Banks and On Hand		
Total Cash and Investments		<u>13,060,404</u>
		<u>\$240,825,862</u>

US Treasuries and Agencies Securities, Corporate Bonds, Municipal Bonds, and Negotiable Certificates of Deposits categorized as Level 2 are valued based on matrix pricing which uses observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 3 – RESTRICTED ASSETS AND RESTRICTED NET POSITION

The District has restricted its net position for capital expansion, asset replacement and other purposes in the amounts set forth below:

	June 30, 2024	June 30, 2023
<u>Capital Expansion</u>		
Local Sewer Expansion	\$9,745,931	\$9,422,778
Regional Sewer Expansion	60,895,594	57,606,747
Water Expansion	92,901,520	90,542,069
	<u>163,543,045</u>	<u>157,571,594</u>
<u>Debt Service</u>	-	855
<u>OPEB</u>	-	73,661
<u>Dougherty Valley Assessment District</u>	205,480	319,238
Total Restriction on Net Position	<u>\$163,748,525</u>	<u>\$157,965,348</u>

NOTE 4 – CAPITAL ASSETS

Changes in capital assets accounts are summarized below:

	As Restated Balance at June 30, 2023	Additions	Retirements	Transfers	Balance at June 30, 2024
Capital assets being depreciated:					
Land Improvements	\$23,763,331			\$403,978	\$24,167,309
Buildings	131,514,372			11,966,254	143,480,626
Equipment	88,207,631	\$163,587	(\$141,011)	22,006,635	110,236,842
Sub-surface lines	178,116,199	1,888,875		10,633,817	190,638,891
Intangibles				1,522,926	1,522,926
Total capital assets being depreciated:	421,601,533	2,052,462	(141,011)	46,533,610	470,046,594
Less accumulated depreciation for:					
Land Improvements	(8,922,212)	(603,737)			(9,525,949)
Buildings	(58,072,568)	(4,047,665)			(62,120,233)
Equipment	(54,370,412)	(4,941,571)	141,011		(59,170,972)
Sub-surface lines	(67,133,246)	(3,509,882)			(70,643,128)
Intangibles		(152,293)			(152,293)
Total accumulated depreciation	(188,498,438)	(13,255,148)	141,011		(201,612,575)
Net capital assets being depreciated	233,103,095	(11,202,686)		46,533,610	268,434,019
Capital assets not being depreciated:					
Land	7,712,945				7,712,945
Construction in progress	62,020,150	6,095,077		(46,533,610)	21,581,617
Total capital assets not being depreciated	69,733,095	6,095,077		(46,533,610)	29,294,562
Total capital assets, net	\$302,836,190	(\$5,107,609)			\$297,728,581

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 – CAPITAL ASSETS (Continued)

During the year ended June 30, 2024, the District made certain error corrections to Capital Assets balances as discussed in Note 1Q. As a result, capital assets balance was increased by \$256,188 as discussed in Note 1Q.

The District had outstanding construction commitments on capital projects totaling \$11,288,433 at June 30, 2024.

Depreciation expense for the District for June 30, 2024 and June 30, 2023 are as follows:

	June 30, 2024	June 30, 2023
Water Fund	\$5,625,548	\$3,484,955
Wastewater Fund	7,629,600	5,332,266
Total Depreciation expense	\$13,255,148	\$8,817,221

NOTE 5 – DEFERRED CAPACITY RESERVE FEES RECEIVABLE

In fiscal year ended June 30, 1997, the District implemented a deferred payment program for regional sewer capacity reserve fees as a means to attract new business to the area. The program was modified in subsequent years and is now designed for commercial and affordable housing with regional sewer capacity reserve fees owed between \$25,000 and \$100,000. Loans bear an interest rate of 5%. Customers make a 20% down payment of regional sewer capacity reserve fees owed and enter into an agreement with the District to pay the balance over a maximum of ten years. The capacity reserve fee revenue is recognized as it is received. The portions outstanding are recorded as deferred capacity reserve fees receivable, which amounted to \$4,799 at June 30, 2024, of which \$3,518 is the current portion.

NOTE 6 – JOINT POWERS AUTHORITIES

A. LAVWMA

The District is one of three participants in the Livermore Amador Valley Water Management Agency (LAVWMA), a joint powers authority formed in 1974, which constructed and operates an export pumping facility through which all wastewater in the area is discharged. The other two participants are the Cities of Livermore and Pleasanton, each also having a one-third representation in LAVWMA's Board of Directors, composed of two representatives from each participating agency. The LAVWMA's Board of Directors approves LAVWMA's annual budget, which is prepared by LAVWMA's general manager. The Agency charges its members for project costs in proportion to their rights to the Agency's capacity.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 6 – JOINT POWERS AUTHORITIES (Continued)

The District contracts with the City of Pleasanton (“City”) to provide wastewater treatment. The District establishes user charges for these wastewater services. The City then establishes those same charges in its service area and remits the charges they collect to the District upon receipt. A portion of the user charge is for the services provided by LAVWMA. LAVWMA bills the District for both the District’s and Pleasanton’s share of these costs (which includes both operations and debt service). Financial statements for LAVWMA may be obtained from DSRSD, 7051 Dublin Boulevard, Dublin, California 94568 or LAVWMA’s website at lavwma.com.

LAVWMA issued \$54,790,000 principal amount of 2021 Sewer Revenue Refunding Bonds on August 11, 2021. Proceeds of the issuance were used to refund and retire the 2011 Sewer Revenue Refunding Bonds and to pay costs of issuance. Under the Amended And Restated Sewer Service Contract dated July 1, 2021, between LAVWMA and Members, the Members pledged and created, in favor of LAVWMA and the Trustee for the 2021 Bonds, a lien on the Net Revenues of their respective wastewater systems (the “Sewer Systems”), to pay to LAVWMA the amounts owed in order for LAVWMA to pay debt service on the 2021 Bonds.

Mr. Levi Fuller ended the agreement for Treasurer Service with DSRSD due to the departure of DSRSD staff who had been serving as Treasurer and Assistant Treasurer, effective June 30, 2024.

Financial information for LAVWMA summarized below is as of and for the year ended June 30, 2024:

Total assets	\$122,293,931
Total liabilities and deferred inflows of resources	60,942,556
Total net position	61,351,375
Total operating revenue	11,996,736
Total operating expenses	(8,672,089)
Total non-operating revenue	5,443,680
Total non-operating expenses	<u>(1,311,650)</u>
Net gain	<u><u>\$7,456,677</u></u>

As of June 30, 2024, the District’s share of the JPA was \$16,536,786. which is reflected as an Investment in JPA in the District’s Wastewater Fund.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 6 – JOINT POWERS AUTHORITIES (Continued)

B. DERWA

The District is also a participant (along with East Bay Municipal Utility District) in the DSRSD/EBMUD Recycled Water Authority (DERWA), a joint powers authority formed in 1995 to plan, design, construct, own and operate various facilities which together will maximize the volume of recycled water deliveries while recovering its costs. Each member provides two representatives to DERWA's Board of Directors which approves the annual budget prepared by DERWA's Treasurer. The Authority began its operations on June 28, 1995.

DERWA constructed a water recycling system, including treatment, conveyance, pumping and storage facilities which became operational on February 1, 2006. Operation and maintenance expenses are allocated based on each member's actual usage. Capital costs, including debt service, are allocated based on each member's proportional share of capital assets.

Financial statements may be obtained from DERWA, P.O. Box 24055 Oakland, California 94623 or DERWA's website at www.srvrwp.org.

Financial information for DERWA summarized below is as of and for the year ended June 30, 2024:

Total assets	\$72,015,382
Total liabilities	2,949,170
Total net position	69,066,212
Total operating revenue	8,807,505
Total non-operating revenue	199,666
Total operating expenses	(8,576,967)
Total non-operating expenses	<u>(94,347)</u>
Net loss	<u><u>\$335,857</u></u>

As of June 30, 2024, the District's share of the JPA was \$39,540,059, which is reflected as an Investment in JPA in the District's Water Fund.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 – LONG-TERM DEBT

	Original Issue Amount	Balance June 30, 2023	Retirements	Balance June 30, 2024	Amount due within one year
2017 Water Revenue Refunding Bonds 2-5%, due 8/1/2041	\$33,590,000	\$31,395,000	\$500,000	\$30,895,000	\$525,000
Total long-term debt		\$31,395,000	\$500,000	\$30,895,000	\$525,000

A. 2017 Water Revenue Refunding Bonds

The District issued \$33,590,000 of 2017 Water Revenue Refunding Bonds on December 1, 2017. Proceeds of the issuance were used to refund the outstanding portion of the 2011 Water Revenue Refunding Bonds and pay costs of issuance. The interest rate is 2-5%. The aggregate difference in debt service between the refunding debt and the refunded debt was \$2,745,178. Principal payments are due annually beginning August 1, 2018 through August 1, 2041.

The issuance is payable from a pledge of fees, charges and other amounts received from the available Net Revenue of the water enterprise. The pledge of future Water Fund Revenues ends upon repayment of the \$44,508,570 in remaining debt service on the bonds that is scheduled to occur in 2041.

The District's bond covenants contain events of default that require the net revenue of the District to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the District to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the District; or if any court or competent jurisdiction shall assume custody or control of the District.

The District is subject to certain revenue bond covenants, the most restrictive of which requires the setting of rates and charges to yield net revenue (as defined) equal to at least 120% of the current annual debt service requirements of the water revenue bonds. In accordance with the revenue bond covenants, if pledged revenues during the year are less than 120% of maximum annual debt service coverage due at the end of the fiscal year, the outstanding amounts of the bonds and notes become immediately due. For fiscal year 2024, operating revenues, investment income, and capital grants and contributions amounted to \$50,894,689 and operating costs including operating expenses, but not interest, amounted to \$41,760,233. Net Revenues available for debt service amounted to \$9,073,206 which represents coverage of 486% over the \$1,877,813 in debt service for the bonds. This coverage calculation is shown on the next page.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

WATER REVENUES:

Water Sales	\$37,990,780
Other Revenues (1)	6,025,388
Interest Income	5,360,900
Capacity Reserve Fees	4,953,396
Less Assessment District (2)	(2,218,913)
Less Tax Revenues	(904,629)
Less Cell Tower Lease Revenue	(312,233)
TOTAL WATER REVENUES	\$50,894,689

WATER OPERATION & MAINTENANCE COSTS:

Operating Expense	\$49,726,385
Less Depreciation	(5,625,548)
Less Assessment District (2)	(2,340,604)

TOTAL WATER OPERATION & MAINTENANCE COSTS

NET WATER REVENUES

DEBT SERVICE:

2017 Water Bonds	\$1,877,813
TOTAL DEBT SERVICE	\$1,877,813

DEBT SERVICE COVERAGE 4.86

(1) Includes Tax Revenues and Cell Tower Lease Revenue.

P Segment Reporting

The Regional Wastewater Expansion Fund and Water Fund represent segments reported within the Wastewater Enterprise Fund and Water Enterprise Fund, respectively, which had debt outstanding, with the revenue pledge streams discussed above. In addition, the Regional Wastewater Expansion Fund's and Water Enterprise Fund's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Condensed financial information for each segment is presented below:

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

	Regional Wastewater Expansion	Water
Condensed Statement of Net Position		
Assets:		
Current	\$47,498,242	\$120,999,551
Capital	-	142,526,658
Other non-current	13,514,856	39,540,059
Total assets	<u>61,013,098</u>	<u>303,066,268</u>
Deferred outflows of resources	-	7,871,196
Liabilities:		
Current liabilities	116,565	10,047,625
Long term liabilities	939	38,848,009
Total liabilities	<u>117,504</u>	<u>48,895,634</u>
Deferred inflows of resources	-	3,432,107
Net position:		
Net investment in capital assets	-	111,631,658
Restricted	60,895,594	92,901,520
Unrestricted	-	54,076,545
Total net position	<u>\$60,895,594</u>	<u>\$258,609,723</u>
Condensed Statement of Revenues, Expenses and Changes in Net Position		
Operating revenue	\$ -	\$40,486,000
Operating expenses	<u>(3,583,045)</u>	<u>(45,944,646)</u>
Operating gain (loss)	<u>(3,583,045)</u>	<u>(5,458,646)</u>
Nonoperating revenues (expenses):		
Interest income	1,810,313	5,352,967
Interest expense	-	(1,369,146)
Gain (loss) on sale of capital assets	-	(31,674)
Gain on investment in JPA	1,161,026	570,177
Non-cash contributions	-	1,156,060
Capital contributions - capacity reserve fees	4,384,424	4,953,396
Transfers in	-	16,708,112
Transfers out	<u>(483,871)</u>	<u>(17,215,482)</u>
Change in net position	<u>3,288,847</u>	<u>4,665,764</u>
Beginning net position		
Prior period adjustment		
As restated	<u>57,606,747</u>	<u>253,943,959</u>
Ending net position	<u>\$60,895,594</u>	<u>\$258,609,723</u>
Condensed Statement of Cash Flows		
Net cash provided (used) by:		
Operating activities	(\$3,947,838)	(\$3,165,181)
Noncapital financing activities	(483,862)	(613,544)
Capital financing activities	4,384,424	2,419,501
Investing activities	<u>(927,652)</u>	<u>(948,230)</u>
Net cash flows	<u>(974,928)</u>	<u>(2,307,454)</u>
Beginning cash and cash equivalents	<u>3,289,579</u>	<u>7,817,682</u>
Ending cash and cash equivalents	<u>\$2,314,651</u>	<u>\$5,510,228</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 7 – LONG-TERM DEBT (Continued)

C. Repayment Schedule

Shown below are maturities for the debt issues:

For The Year Ending June 30	Principal	Interest	Total
2025	\$525,000	\$1,352,188	\$1,877,188
2026	550,000	1,325,313	1,875,313
2027	1,020,000	1,286,063	2,306,063
2028	1,360,000	1,226,563	2,586,563
2029	1,420,000	1,157,063	2,577,063
2030-2034	8,250,000	4,616,315	12,866,315
2035-2039	10,490,000	2,304,283	12,794,283
2040-2042	<u>7,280,000</u>	<u>345,782</u>	<u>7,625,782</u>
Total payments due	<u>\$30,895,000</u>	<u>\$13,613,570</u>	<u>\$44,508,570</u>

NOTE 8 – UNEARNED REVENUE AND OTHER LIABILITIES

Total unearned revenue and other liabilities for the year ended June 30, 2024, totaled \$4,799.

Wastewater Fund deferred revenue for the Deferred Capacity Reserve Fee Program was also recorded in the amount of \$4,799 (see Note 5). The current portion of this balance at June 30, 2024 is \$3,518.

NOTE 9 – COMPENSATED ABSENCES

As of June 30, 2024, accrued compensated absences are as follows:

	Business Type Activities		
	Sewer	Water	Total
Summary of activity:			
Beginning balance	\$1,053,293	\$690,057	\$1,743,350
Additions	1,289,717	741,015	2,030,732
Payments	<u>(1,359,487)</u>	<u>(872,595)</u>	<u>(2,232,082)</u>
Ending balance - due within one year	<u>\$983,523</u>	<u>\$558,477</u>	<u>\$1,542,000</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan (the Plan) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan is applied as specified by the Public Employees' Retirement Law.

Active plan members in the Miscellaneous Plan Classic members (Tier 1) for members hired before January 1, 2013 and PEPRA members (Tier 2) for members hired on or after January 1, 2013 are required to contribute 8% and 6.75%, respectively, of their annual covered salary. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

For Tier 1 members, on November 16, 2004, the Board of Directors approved a resolution authorizing an amendment to the contract between CalPERS and the Dublin San Ramon Services District. Prior to the amendment, the Retirement Plan formula was 2.0% at 55. The new formula of 2.7% at 55 provides local miscellaneous members 2.7% of pay at age 55 for each year of service credited with the employer. The formula is based on the member's final one year compensation. If retirement is earlier than 55, the percentage of final compensation decreases for each quarter of age to 2% at age 50. Former District employees' service credit will not be affected by this change and the change became effective in November 2004. The District has agreed to cost sharing with employees to implement the new retirement formula. Tier 1 members pay 2% of the employer cost through 2024.

The cost sharing was negotiated with all employee bargaining groups and continues the employer-employee partnership of jointly funding retirement benefits.

For Tier 2 members, the formula is 2% at age 62, based on the member's final three years' compensation.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN (Continued)

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous	
Hire date	Prior To	On or After
Benefit formula	January 1, 2013	January 1, 2013
Benefit vesting schedule	2.7% @ 55	2.0% @ 62
Benefit payments	5 years service	5 years service
Retirement age	Monthly for life	Monthly for life
Monthly benefits, as a % of eligible compensation	50 - 55	52 - 67
Required employee contribution rates	2.0% to 2.7%	1.0% to 2.5%
Required employer contribution rates	8.00%	6.75%
	15.95%	7.68%

Starting in fiscal year 2016, the required employer contribution rate was separated into an Employer Normal Cost Rate and a fixed dollar payment of the unfunded liability. For fiscal year 2024, the District paid \$1,158,889 towards the unfunded liability.

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the year ended June 30, 2024, District's total contribution to the Plan were as follows:

	Miscellaneous
Contributions - employer	\$3,083,335

D. Pension Liabilities, Pension Expenses and Deferred Outflows/ Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net
	Pension Liability
Miscellaneous	\$22,390,011
Total Net Pension Liability	\$22,390,011

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability of the CalPERS pooled plans. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2022	0.4163%
Proportion - June 30, 2023	0.4478%
Change - Increase (Decrease)	0.0315%

For the year ended June 30, 2024, the District recognized pension expense of \$5,723,143. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$3,083,335	\$ -
Differences between actual and expected experience	1,143,803	(177,432)
Changes of assumptions	1,351,786	
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	(3,212,164)
Net differences between projected and actual earnings on plan investments	3,625,145	-
Change's in employer's proportion	<u>9,904,891</u>	<u>(2,399,190)</u>
Total	<u><u>\$19,108,960</u></u>	<u><u>(\$5,788,786)</u></u>

\$3,083,335 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future periods as follows:

Fiscal Year Ended June 30:	Deferred Outflows (Inflows) of Resources
2025	\$3,191,567
2026	4,134,740
2027	2,806,510
2028	104,022
Total	<u>\$10,236,839</u>

E. Actuarial Assumptions – For the measurement period ended June 30, 2023, the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The June 30, 2022 total pension liabilities were based on the following actuarial methods and assumptions for all benefits tiers:

	Miscellaneous
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by entry age and service (1)
Investment Rate of Return	6.80% (2)
Mortality	Derived by CalPERS Membership Data for all funds (3)

(1) Depending on age, service and type of employment.

(2) Net of pension plan investment expenses, including inflation.

(3) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

F. Discount Rate – The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical information for all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The expected real rates of return by asset class are as follows:

Asset Class	Assumed asset Allocation	Real Return Years (1, 2)
Global Equity-Cap-Weighted	30.0%	4.54%
Global Equity - Non-Cap-Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-Backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5%)	(0.59%)
Total	<u><u>100%</u></u>	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-2022 Asset Liability Management study

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 10 – PENSION PLAN (Continued)

G. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Miscellaneous - All Tiers Plan's Net Pension Liability		
1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
\$41,173,662	\$22,390,011	\$6,929,453

H. Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 11 – OTHER POST EMPLOYMENT HEALTH CARE BENEFITS

A. Plan Description and Benefits Provided

The District provides medical and dental benefits for employees, hired before July 1, 2014; that retire from the District and their families under third-party insurance plans under an agent multiple-employer plan. Employees hired after July 1, 2014 will no longer be eligible for retiree dental benefits. While the District participates in the CalPERS medical plan, it is required to pay the same amounts for retiree medical insurance as it does for active employees. The Board sets the benefit amounts by resolution each year for each bargaining group and in accordance with current employee contracts.

Prior to 2004, the District paid these benefits regardless of the employee's length of service. Currently, all new employees are automatically enrolled in a medical vesting program where they are eligible for benefits based upon amounts set by CalPERS and length of service. Employees under the vesting program are not eligible to receive any medical benefits without accumulating at least ten years of CalPERS service with at least five of those years as a District employee.

As of June 30, 2024, 109 retirees are receiving medical benefits, 115 retirees are receiving dental benefits, and 123 active participants are eligible for future benefits.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 11 – OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

B. Net OPEB Liability

Actuarial Methods and Assumptions

The District's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023 that was used to determine the total OPEB liability based on the following actuarial methods and assumptions: (a) 5.60% investment rate of return, (b) 3% projected annual salary increase, (c) 2.50% inflation rate, and (d) 6.50% health inflation increases. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biennially as results are compared to past expectations and new estimates are made about the future. The District's OPEB liability is being amortized as a level percentage of projected payrolls using a 30 year open amortization period.

In accordance with the District's budget, the OPEB plan is to be funded throughout the year as a percentage of payroll. The District Board passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is administered by CalPERS, and is managed by an appointed board not under the control of the District Board. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.60 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 11 – OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected	
		Long-term expected real rate of return	Rate of Return (with the effect of inflation)
Global Equity	34%	4.40%	4.50%
Fixed Income	41%	(1.00%)	2.20%
REITs	17%	3.00%	3.90%
TIPS	5%	(1.80%)	1.30%
Commodities	3%	0.80%	1.20%
Total	100%		
Assumed Long-Term Rate of Inflation		2.50%	
Discount Rate		5.60%	

C. Changes in Net OPEB Liability

The changes in the Net OPEB Liability (Asset) are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
As of FYE 2023 (Measurement date 6/30/2022)	\$28,446,291	\$28,519,952	(\$73,661)
Changes Recognized for the Measurement Period:			
Service Cost	1,041,607		1,041,607
Interest on the total OPEB liability	1,631,720		1,631,720
Changes in Assumptions	1,052,542		1,052,542
Difference Between Expected and Actual Experience	1,831,142		1,831,142
Net investment income		1,090,084	(1,090,084)
Contributions - Employer		596,768	(596,768)
Administrative expenses		(8,260)	8,260
Benefit payments and refunds	(1,419,538)	(1,419,538)	-
Net Changes during fiscal year ended 2024	4,137,473	259,054	3,878,419
As of FYE 2024 (Measurement date 6/30/2023)	\$32,583,764	\$28,779,006	\$3,804,758

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 11 – OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CERBT. The benefit payments and refunds include implicit subsidy benefit payments in the amount of \$387,615.

Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate is always recognized over 5 years. The five-year period is a GASB 75 requirement.

D. Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.60 percent) or 1-percentage-point higher (6.60 percent) than the current discount rate:

Plan's Net OPEB Liability		
Discount Rate -1% (4.60%)	Current Discount Rate (5.60%)	Discount Rate +1% (6.60%)
\$8,044,629	\$3,804,758	\$305,979

E. Healthcare Cost Trend Rate Sensitivity

The following presents the net OPEB liability (asset) of the District, as well as what the District's net OPEB liability (asset) would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current healthcare cost trend rate:

Plan's Net OPEB Liability		
Discount Rate -1% (5.50%)	Health Care Cost Trend Rates (6.50%)	Discount Rate +1% (7.50%)
\$712	\$3,804,758	\$8,470,263

F. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$1,385,670 as of fiscal year ended June 30, 2024, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Contributions	\$636,542	
Changes of Assumptions	1,208,845	(\$32,936)
Differences between expected and actual experience	1,871,905	(108,996)
Net difference between projected and actual earnings on OPEB plan investments	2,521,533	
Total	\$6,238,825	(\$141,932)

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 11 – OTHER POST EMPLOYMENT HEALTH CARE BENEFITS (Continued)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life for the June 30, 2023 measurement period is 5.86 years for deferred resources arising in the fiscal year. Specifically, liability changes due to (1) plan experience that differs from what was assumed in the prior year and (2) assumption changes during the year are recognized over the EARSL period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Deferred Outflows/(Inflows) of Resources
2025	\$1,195,300
2026	1,301,853
2027	1,947,216
2028	592,783
2029	423,199
	<hr/>
	\$5,460,351

NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The District joined together with other entities to form the California Sanitation Risk Management Authority (CSRMA), a public entity risk pool currently operating as a common risk management and insurance program for 58 member entities. The purpose of CSRMA is to spread the adverse effects of losses among the member entities and to purchase excess insurance as a group, thereby reducing its cost. The District pays annual premiums to CSRMA for its general, liability, property damage and workers compensation insurance.

CSRMA is governed by a Board comprised of one representative from each member agency. The Board controls the operations of CSRMA including selection of management and approval of operating budgets, independent of any influence by member entities.

In addition to the primary insurance types provided for through CSRMA listed above, the District also maintains commercial fidelity bonds, public employee dishonesty and public official bonds, to protect against employee theft or defalcation. Settled claims for CSRMA or commercial fidelity bonds have not exceeded coverage in any of the past three fiscal years.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 12 – RISK MANAGEMENT (Continued)

The following is a summary of the insurance policies carried by the District as of June 30, 2024:

Company Names	Insurance Program Type of Coverage	Limits	Deductibles
Berkley Insurance Company / Allied World			
National Assurance Company	Excess liability	\$10,750,000	None
Alliant Property Insurance Program (APIP)	Special form property	228,832,448	\$25,000
Interstate Fire and Casualty Insurance Company	Public entity pollution liability (claims made & reported)	25,000,000	None
Lloyd's of London Beazley Syndicate	Cyber liability coverage	2,000,000	None
Travelers Property and Casualty	Public official bond	100,000	None
National Union Fire Insurance Co.	ACIP CSRMA master crime policy	2,000,000	2,500
Safety National Casualty Corporation	Excess workers' compensation employers' liability	Statutory	None
Travelers Insurance Company	ID fraud master policy identify theft	25,000	None
Lloyd's of London Beazley	ADWRP - Alliant Deadly Weapons response	500,000	None
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Pooled Insurance Program			
CSRMA Pooled Liability			
Munich American Reinsurance Co.	Errors & omissions and employment practices liability	15,500,000	100,000
CSRMA Pooled Workers' Compensation	Workers' compensation employers' liability	1,000,000	None

Prior to July 1, 1994, the District was self-insured for workers' compensation and will continue to be responsible for any claims existing as of that date.

Claims and judgments, including provision for claims incurred but not reported, are recorded when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable. As discussed above, the District has coverage for such claims, but it had retained the risk for the deductible or uninsured portion of these claims.

The District's liability for uninsured claims is limited to workers' compensation and general liability claims, as discussed above, and was estimated by a third party claims administrator based on prior years claims experience as follows:

	2024	2023
Balance at July 1	\$382,954	\$405,109
Net change in liability for claims and claims incurred but not reported	496,684	561,982
Claims paid	(474,572)	(584,137)
Balance at June 30	\$405,066	\$382,954

The District has not exceeded its insurance coverage limits in any of the last three years. The District's liability is included in accrued expenses on the financial statements.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

NOTE 13 – COMMITMENTS AND CONTINGENT LIABILITIES

The District purchases water from the Alameda County Flood Control and Water Conservation District (Zone 7) under a thirty-year contract, which expires August 23, 2024. Under the terms of the contract, subject to various exceptions, the District is required to purchase all of its water from Zone 7. During fiscal year ended June 30, 2024, the District's water purchases from Zone 7 amounted to \$17,724,603.

The District is a defendant in a number of lawsuits, which have arisen in the normal course of business. In the opinion of the District, these actions when finally adjudicated will not have a material adverse effect on the financial position of the District.

The District operates a Dedicated Land Disposal site upon which the District processes biosolids produced by the District's wastewater treatment plant. On August 8, 2007, the San Francisco Bay Regional Water Quality Control Board issued Waste Discharge Requirements, which require the District to perform corrective actions for known and reasonably foreseeable releases from the Dedicated Land Disposal site. At this time, the Regional Board and the District expect that the most likely corrective action, if any is needed, would be related to the potential impact to groundwater quality and resulting closure and post-closure activities. The District prepared an analysis in December 2007 to determine the estimated costs of these corrective actions which comprise drilling two extraction wells and constructing a conveyance pipeline for discharge of potentially impacted ground water into the District's collection system. The Study also included estimated costs of operation, maintenance and monitoring of the above facilities for a ten year period after closure of the site which is expected to occur within thirty to fifty years. In September 2016, a study was prepared to update the closure and post-closure care costs. Actual closure and post-closure care costs may be higher, lower, or even not required due to inflation variances, changes in technology, or changes in State or Federal regulations.

The present value of these closure and post closure costs, discounted at 5 percent amounted to \$2,147,207 as of June 30, 2024. The District is required by State and federal laws and regulations to make annual funding contributions to finance closure and post-closure care. The District is in compliance with these requirements for the year ended June 30, 2024 with the establishment of the fully-funded liability for this purpose.

NOTE 14 – INTERFUND TRANSFERS

Interfund transfers are transactions used to move money from one fund to another for specified purposes. These transfers are an essential component of the district's financial management and are included in both the revenue and expense sections of the district's budget.

Each enterprise fund is required to contribute funds to its respective replacement fund to ensure the future repair and replacement of its facilities and infrastructure. The amounts to be transferred are determined during each budget cycle, based on the current fund balance and anticipated future project expenses. This approach helps maintain the long-term sustainability of the district's assets and ensures that sufficient funds are available for necessary capital improvements.

By aligning interfund transfers with long-term financial planning, the district can better manage its resources and fulfill its obligations for future infrastructure needs.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2024

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – COST SHARING MULTIPLE EMPLOYER PLAN*

Measurement Date	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.447763%	0.416347%	-0.061216%	0.334034%	0.304106%	0.262289%	0.263435%	0.373007%	0.185007%
Proportionate share of the net pension liability (asset)	\$22,390,011	\$19,481,810	(\$1,162,379)	\$14,089,817	\$12,177,945	\$9,884,912	\$10,384,742	\$12,957,811	\$12,698,750
Covered payroll	16,813,572	15,604,785	15,115,187	13,865,188	14,277,527	13,051,223	12,592,116	12,592,116	12,009,479
Proportionate Share of the net pension liability (asset) as percentage of covered payroll	133.17%	124.85%	-7.69%	101.62%	85.29%	75.74%	82.47%	102.90%	105.74%
Plan's Fiduciary net position	116,495,329	112,422,195	123,880,746	103,881,003	99,764,640	94,791,258	90,325,711	76,197,801	72,030,535
Plan Fiduciary net position as a percentage of the total pension liability	83.88%	85.23%	100.95%	88.06%	89.12%	90.56%	89.69%	85.47%	78.40%

Notes to schedule:

Changes in assumptions. None.

*Fiscal year 2015 was the 1st year of implementation, therefore, only nine years are shown.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2024

SCHEDULE OF CONTRIBUTIONS (PENSION)*

Fiscal Year Ended June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$3,083,335	\$2,992,729	\$2,605,109	\$2,935,170	\$2,089,605	\$1,859,162	\$1,504,792	\$1,401,296	\$2,120,252	\$1,716,224
Contribution in relation to the actuarially determined contributions	<u>3,083,335</u>	<u>2,992,729</u>	<u>2,605,109</u>	<u>2,935,170</u>	<u>2,089,605</u>	<u>1,859,162</u>	<u>1,504,792</u>	<u>6,401,296</u>	<u>7,120,252</u>	<u>6,716,224</u>
Contributions deficiency (excess)	<u>\$0</u>	<u>(\$5,000,000)</u>	<u>(\$5,000,000)</u>	<u>(\$5,000,000)</u>						

Covered payroll
Contributions as a percentage of covered payroll
17,965,917 17.16% \$16,813,572 17.80% \$15,604,785 16.69% \$15,115,187 19.42% \$13,865,188 15.07% \$14,277,527 13.02% \$13,051,223 11.53% \$12,592,116 50.84% \$12,033,906 59.17% \$12,009,479 55.92%

*Fiscal year 2015 was the 1st year of implementation, therefore, only nine years are shown.

Notes to Schedule

Valuation date: June 30, 2022

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.30%
Salary increases	(1)
Investment rate of return	6.90% (2)
Mortality (3)	Derived using CalPERS Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies.

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

(3) The mortality table used was developed based on CalPERS specific data. The table includes generational mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the November 2021 experience study report (based on CalPERS demographic data from 2001 to 2019) that can be found on the CalPERS website.

*Fiscal year 2015 was the 1st year of implementation.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2024

SCHEDULE OF CHANGES IN NET OPEB LIABILITY (ASSET) AND RELATED RATIOS AGENT MULTIPLE PLAN*

Measurement Date	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Total OPEB Liability							
Service Cost	\$1,041,607	\$1,011,269	\$1,041,280	\$1,008,504	\$1,053,670	\$1,020,504	\$848,840
Interest	1,631,720	1,563,109	1,573,687	1,493,182	1,764,023	1,661,164	1,701,163
Differences between expected and actual experience	1,831,142	-	791,149	-	(4,001,696)	-	(3,586,818)
Changes in assumptions	1,052,542	-	752,348	-	(1,209,136)	-	4,149,122
Benefit payments	(1,419,538)	(1,369,742)	(1,316,018)	(1,217,291)	(1,154,397)	(1,110,367)	(1,080,081)
Net change in total OPEB liability	4,137,473	1,204,636	2,842,446	1,284,395	(3,547,536)	1,571,301	2,032,226
Total OPEB liability - beginning	28,446,291	27,241,655	24,399,209	23,114,814	26,662,350	25,091,049	23,058,823
Total OPEB liability - ending (a)	\$32,583,764	\$28,446,291	\$27,241,655	\$24,399,209	\$23,114,814	\$26,662,350	\$25,091,049
OPEB fiduciary net position							
Contributions - employer	\$596,768		\$897,924	\$1,251,832	\$1,251,832	\$1,212,732	\$1,080,081
Net investment income	1,090,084	(\$4,275,538)	5,863,962	1,549,013	1,776,771	1,880,973	2,232,198
Administrative expense	(8,260)	(8,677)	(10,821)	(13,965)	(5,441)	(43,338)	(11,330)
Benefit payments, including refunds of employee contributions	(1,419,538)	(1,369,742)	(1,316,018)	(1,217,291)	(1,154,397)	(1,110,367)	(1,080,081)
Net change in plan fiduciary net position	259,054	(5,653,957)	5,435,047	1,569,589	1,868,765	1,940,000	2,220,868
Plan fiduciary net position - beginning	28,519,952	34,173,909	28,738,862	27,169,273	25,300,508	23,360,508	21,139,640
Plan fiduciary net position - ending (b)	\$28,779,006	\$28,519,952	\$34,173,909	\$28,738,862	\$27,169,273	\$25,300,508	\$23,360,508
Net OPEB liability (asset) - ending (a)-(b)	\$3,804,758	(\$73,661)	(\$6,932,254)	(\$4,339,653)	(\$4,054,459)	\$1,361,842	\$1,730,541
Plan fiduciary net position as a percentage of the total OPEB liability	88%	100%	125%	118%	118%	95%	93%
Covered-employee payroll (not based on measure of pay)	\$16,813,572	\$15,473,082	\$15,148,687	\$13,918,661	\$14,287,090	\$13,112,995	\$12,531,924
Net OPEB liability (asset) as a percentage of covered-employee payroll	22.63%	-0.48%	-45.76%	-31.18%	-28.38%	10.39%	13.81%

Notes to schedule:

* - Fiscal year 2018 was the first year of implementation.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2024

SCHEDULE OF CONTRIBUTIONS (OPEB) Last 10 years*

Fiscal Year Ended June 30,	2024	2023	2022	2021	2020	2019	2018
Actuarially determined contribution	\$636,541	\$596,768	\$931,328	\$897,924	\$865,816	\$1,251,832	\$1,212,732
Contributions in relation to the actuarially determined contributions	(636,541)	(596,768)	-	897,924	1,487,795	1,251,832	1,212,732
Contribution deficiency (excess)	\$0	\$0	\$931,328	\$0	(\$621,979)	\$0	\$0
Covered-employee payroll	\$17,932,267	\$16,813,572	\$15,473,082	\$15,148,687	\$13,918,661	\$14,287,090	\$13,112,995
Contributions as a percentage of covered-employee payroll (not based on measure of pay)	3.55%	3.55%	0.00%	5.93%	10.69%	8.76%	9.25%

Notes to Schedule

Valuation date:	6/30/2023	6/30/2021	6/30/2021	6/30/2019	6/30/2019	7/1/2017	7/1/2017
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Methods and assumptions used to determine contribution rates:

Actuarial Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	30 Years Open
Asset Valuation Method	Market Value of Assets
Inflation	2.50% per year
Payroll Growth	3% per year
Investment Rate of Return	5.60%
Healthcare cost-trend rates	6.5% in 2025, stepping down to 3.9% in 2075
Retirement Age	From 50 to 75
Mortality	MacLeod Watts Scale 2022 applied generationally

* - Fiscal year 2018 was the first year of implementation.

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SUPPLEMENTARY INFORMATION

**DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
ASSETS					
Current assets:					
Pooled cash	\$5,187,978	\$1,160,844	\$968,475	(\$239,426)	\$7,077,871
Pooled investments	99,600,178	22,286,209	-	-	121,886,387
Accounts receivable	8,211,248	395,625	78,673	1,026,761	9,712,307
Interest receivable	356,195	79,672	-	-	435,867
Deferred capacity reserve fees receivable	3,518	-	-	-	3,518
Total current assets	<u>113,359,117</u>	<u>23,922,350</u>	<u>1,047,148</u>	<u>787,335</u>	<u>139,115,950</u>
Non-current assets:					
Investment in JPA	16,536,786	-	-	-	16,536,786
Capital assets:					
Property, plant and equipment	193,669,545	73,735,097	-	-	267,404,642
Less accumulated depreciation	88,120,500	33,942,181	-	-	122,062,681
Net property, plant and equipment	<u>105,549,045</u>	<u>39,792,916</u>	<u>-</u>	<u>-</u>	<u>145,341,961</u>
Construction in progress	8,285,468	1,574,494	-	-	9,859,962
Total capital assets	<u>113,834,513</u>	<u>41,367,410</u>	<u>-</u>	<u>-</u>	<u>155,201,923</u>
Other assets:					
Deferred capacity reserves receivable - long term	1,281	-	-	-	1,281
Total other assets	<u>1,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,281</u>
Total non-current assets	<u>130,372,580</u>	<u>41,367,410</u>	<u>-</u>	<u>-</u>	<u>171,739,990</u>
Total assets	<u>243,731,697</u>	<u>65,289,760</u>	<u>1,047,148</u>	<u>787,335</u>	<u>310,855,940</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	8,026,157	1,426,123	-	-	9,452,280
Deferred employer pension contributions	1,435,718	349,766	-	-	1,785,484
Deferred outflows OPEB related amounts	-	-	-	3,413,471	3,413,471
Deferred employer OPEB contributions	-	-	-	387,845	387,845
Total deferred outflows of resources	<u>\$9,461,875</u>	<u>\$1,775,889</u>	<u>\$</u>	<u>\$3,801,316</u>	<u>\$15,039,080</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$1,472,930	\$54,177	\$380,738	\$	\$1,907,845
Contractor bonds and deposits	2,392,087	-	-	-	2,392,087
Accrued expenses	-	-	246,807	-	246,807
Accrued compensated absences	568,134	132,482	282,907	-	983,523
Unearned revenue	3,518	-	-	-	3,518
Total current liabilities	<u>4,436,669</u>	<u>186,659</u>	<u>910,452</u>	<u>-</u>	<u>5,533,780</u>
Long term liabilities:					
Net pension liability	10,904,750	3,007,252	-	-	13,912,002
Net OPEB liability	-	-	-	2,318,239	2,318,239
DLD remediation reserve	2,147,207	-	-	-	2,147,207
Unearned revenue	1,281	-	-	-	1,281
Total long term liabilities	<u>13,053,238</u>	<u>3,007,252</u>	<u>-</u>	<u>2,318,239</u>	<u>18,378,729</u>
Total liabilities	<u>17,489,907</u>	<u>3,193,911</u>	<u>910,452</u>	<u>2,318,239</u>	<u>23,912,509</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	3,009,161	516,374	-	-	3,525,535
Deferred inflows of resources - OPEB	-	-	-	86,479	86,479
Total deferred inflows of resources	<u>3,009,161</u>	<u>516,374</u>	<u>-</u>	<u>86,479</u>	<u>3,612,014</u>
NET POSITION					
Net investment in capital assets	113,834,513	41,367,410	-	-	155,201,923
Restricted for:					
Expansion	60,895,594	9,745,931	-	-	70,641,525
Unrestricted	57,964,397	12,242,023	136,696	2,183,933	72,527,049
Total net position	<u>\$232,694,504</u>	<u>\$63,355,364</u>	<u>\$136,696</u>	<u>\$2,183,933</u>	<u>\$298,370,497</u>

DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
OPERATING REVENUES					
Wastewater service charges	\$24,603,260	\$4,682,349	\$ -	\$ -	\$29,285,609
Other revenues	2,869,105	625,124	2,044,913	-	5,539,142
Total operating revenues	<u>27,472,365</u>	<u>5,307,473</u>	<u>2,044,913</u>	<u>-</u>	<u>34,824,751</u>
OPERATING EXPENSES					
Personnel	10,912,316	2,719,519	4,062,162	485,428	18,179,425
Materials	4,744,683	117,569	234,068	-	5,096,320
Contractual services	12,874,959	1,015,540	1,237,967	-	15,128,466
Other	27,325	28,164	22,595	-	78,084
Administration	2,694,784	840,474	(3,535,258)	-	-
Depreciation	5,717,909	1,911,691	-	-	7,629,600
Total operating expenses	<u>36,971,976</u>	<u>6,632,957</u>	<u>2,021,534</u>	<u>485,428</u>	<u>46,111,895</u>
OPERATING INCOME (LOSS)	<u>(9,499,611)</u>	<u>(1,325,484)</u>	<u>23,379</u>	<u>(485,428)</u>	<u>(11,287,144)</u>
NONOPERATING REVENUES					
Investment income	4,708,832	1,039,271	-	-	5,748,103
Gain (loss) on sale of assets	3,408	10,105	-	-	13,513
Gain on investment in JPA	1,420,699	-	-	-	1,420,699
Total non-operating revenues	<u>6,132,939</u>	<u>1,049,376</u>	<u>-</u>	<u>-</u>	<u>7,182,315</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(3,366,672)</u>	<u>(276,108)</u>	<u>23,379</u>	<u>(485,428)</u>	<u>(4,104,829)</u>
Non-cash contributions	-	780,365	-	-	780,365
Capital contributions - capacity reserve fees	6,038,880	860,368	-	-	6,899,248
Transfers in	14,479,078	6,345,544	1,215,478	-	22,040,100
Transfers (out)	(15,739,959)	(6,572,169)	-	-	(22,312,128)
Changes in net position	1,411,327	1,138,000	1,238,857	(485,428)	3,302,756
TOTAL NET POSITION, BEGINNING OF YEAR					
Net position - beginning, as previously reported	230,655,470	62,992,648	(1,101,380)	2,669,361	295,216,099
Restatement for a correction of error	627,707	(775,284)	(781)	-	(148,358)
Net position - beginning, as restated	<u>231,283,177</u>	<u>62,217,364</u>	<u>(1,102,161)</u>	<u>2,669,361</u>	<u>295,067,741</u>
TOTAL NET POSITION, END OF YEAR	<u>\$232,694,504</u>	<u>\$63,355,364</u>	<u>\$136,696</u>	<u>\$2,183,933</u>	<u>\$298,370,497</u>

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**DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$331,076	\$542,064	\$2,000,187	\$2,314,651	\$5,187,978
Pooled investments	6,356,071	10,406,699	38,400,116	44,437,292	99,600,178
Accounts receivable	7,354,586	-	248,390	608,272	8,211,248
Interest receivable	55,125	35,554	130,067	135,449	356,195
Deferred capacity reserve fees receivable	-	-	940	2,578	3,518
Total current assets	14,096,858	10,984,317	40,779,700	47,498,242	113,359,117
Non-current assets:					
Investment in JPA	3,022,869	-	-	13,513,917	16,536,786
Capital assets:					
Property, plant and equipment	193,669,545	-	-	-	193,669,545
Less accumulated depreciation	88,120,500	-	-	-	88,120,500
Net property, plant and equipment	105,549,045	-	-	-	105,549,045
Land and construction in progress	8,285,468	-	-	-	8,285,468
Total capital assets	113,834,513	-	-	-	113,834,513
Other assets:					
Deferred capacity reserves receivable - long term	-	-	342	939	1,281
Total other assets	-	-	342	939	1,281
Total non-current assets	116,857,382	-	342	13,514,856	130,372,580
Total assets	130,954,240	10,984,317	40,780,042	61,013,098	243,731,697
Deferred outflows of resources					
Deferred outflows pension related amounts	8,026,157	-	-	-	8,026,157
Deferred employer pension contributions	1,435,718	-	-	-	1,435,718
Total deferred outflows of resources	\$9,461,875	\$ -	\$ -	\$ -	\$9,461,875

DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$1,175,797	\$ -	\$240,790	\$56,343	\$1,472,930
Contractor bonds and deposits	2,166,669	- -	167,774	57,644	2,392,087
Accrued compensated absences	568,134	- -	- -	- -	568,134
Unearned revenue	- -	- -	940	2,578	3,518
Total current liabilities	<u>3,910,600</u>	<u>- -</u>	<u>409,504</u>	<u>116,565</u>	<u>4,436,669</u>
Long term liabilities:					
Net pension liability	10,904,750	- -	- -	- -	10,904,750
DLD remediation reserve	2,147,207	- -	- -	- -	2,147,207
Unearned revenue	- -	- -	342	939	1,281
Total long term liabilities	<u>13,051,957</u>	<u>- -</u>	<u>342</u>	<u>939</u>	<u>13,053,238</u>
Total liabilities	<u>16,962,557</u>	<u>- -</u>	<u>409,846</u>	<u>117,504</u>	<u>17,489,907</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	3,009,161	- -	- -	- -	3,009,161
Total deferred inflows of resources	<u>3,009,161</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>3,009,161</u>
NET POSITION					
Net investment in capital assets	113,834,513	- -	- -	- -	113,834,513
Restricted for:					
Expansion	- -	- -	- -	60,895,594	60,895,594
Unrestricted	6,609,884	10,984,317	40,370,196	- -	57,964,397
Total net position	<u>\$120,444,397</u>	<u>\$10,984,317</u>	<u>\$40,370,196</u>	<u>\$60,895,594</u>	<u>\$232,694,504</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$24,603,260	\$ -	\$ -	\$ -	\$24,603,260
Other revenues	2,869,105	-	-	-	2,869,105
Total operating revenues	27,472,365	-	-	-	27,472,365
OPERATING EXPENSES					
Personnel	10,912,316	-	-	-	10,912,316
Materials	4,744,683	-	-	-	4,744,683
Contractual services	9,012,334	-	279,580	3,583,045	12,874,959
Other	27,325	-	-	-	27,325
Administration	2,694,784	-	-	-	2,694,784
Depreciation	5,717,909	-	-	-	5,717,909
Total operating expenses	33,109,351	-	279,580	3,583,045	36,971,976
OPERATING INCOME (LOSS)	(5,636,986)	-	(279,580)	(3,583,045)	(9,499,611)
NONOPERATING REVENUES					
Investment income	750,701	465,761	1,682,057	1,810,313	4,708,832
Gain on sale of assets	3,408	-	-	-	3,408
Gain on investment in JPA	259,673	-	-	1,161,026	1,420,699
Total non-operating revenues	1,013,782	465,761	1,682,057	2,971,339	6,132,939
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(4,623,204)	465,761	1,402,477	(611,706)	(3,366,672)
Capital contributions - capacity reserve fees	-	-	1,654,456	4,384,424	6,038,880
Transfers in	4,598,702	4,102,165	5,778,211	-	14,479,078
Transfers (out)	(7,763,046)	(3,378,211)	(4,114,831)	(483,871)	(15,739,959)
Changes in net position	(7,787,548)	1,189,715	4,720,313	3,288,847	1,411,327
TOTAL NET POSITION, BEGINNING OF YEAR					
Net position - beginning, as previously reported	98,091,903	9,794,602	47,661,230	75,107,735	230,655,470
Restatement for a correction of error	30,140,042		(12,011,347)	(17,500,988)	627,707
Net position - beginning, as restated	128,231,945	9,794,602	35,649,883	57,606,747	231,283,177
TOTAL NET POSITION, END OF YEAR	\$120,444,397	\$10,984,317	\$40,370,196	\$60,895,594	\$232,694,504

DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$113,179	\$90,283	\$476,024	\$481,358	\$1,160,844
Pooled investments	2,172,845	1,733,290	9,138,827	9,241,247	22,286,209
Accounts receivable	395,625	-	-	-	395,625
Interest receivable	13,945	4,648	28,623	32,456	79,672
Total current assets	2,695,594	1,828,221	9,643,474	9,755,061	23,922,350
Non-current assets:					
Capital assets:					
Property, plant and equipment	73,735,097	-	-	-	73,735,097
Less accumulated depreciation	33,942,181	-	-	-	33,942,181
Net property, plant and equipment	39,792,916	-	-	-	39,792,916
Land and construction in progress	1,574,494	-	-	-	1,574,494
Total capital assets	41,367,410	-	-	-	41,367,410
Total non-current assets	41,367,410	-	-	-	41,367,410
Total assets	44,063,004	1,828,221	9,643,474	9,755,061	65,289,760
Deferred outflows of resources					
Deferred outflows pension related amounts	1,426,123	-	-	-	1,426,123
Deferred employer pension contributions	349,766	-	-	-	349,766
Total deferred outflows of resources	1,775,889	-	-	-	1,775,889
LIABILITIES					
Current liabilities:					
Accounts payable	44,689	-	358	9,130	54,177
Accrued compensated absences	132,482	-	-	-	132,482
Total current liabilities	177,171	-	358	9,130	186,659
Long term liabilities:					
Net pension liability	3,007,252	-	-	-	3,007,252
Total long term liabilities	3,007,252	-	-	-	3,007,252
Total liabilities	3,184,423	-	358	9,130	3,193,911
Deferred inflows of resources					
Deferred inflows pension related amounts	516,374	-	-	-	516,374
Total deferred inflows of resources	516,374	-	-	-	516,374
NET POSITION					
Net investment in capital assets	41,367,410	-	-	-	41,367,410
Restricted for:					
Expansion	-	-	-	9,745,931	9,745,931
Unrestricted	770,686	1,828,221	9,643,116	-	12,242,023
Total net position	\$42,138,096	\$1,828,221	\$9,643,116	\$9,745,931	\$63,355,364

DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$ 4,682,349	\$ -	\$ -	\$ -	\$ 4,682,349
Other revenues	625,124	-	-	-	625,124
Total operating revenues	<u>5,307,473</u>	-	-	-	<u>5,307,473</u>
OPERATING EXPENSES					
Personnel	2,719,519	-	-	-	2,719,519
Materials	117,569	-	-	-	117,569
Contractual services	1,015,540	-	-	-	1,015,540
Other	28,164	-	-	-	28,164
Administration	840,474	-	-	-	840,474
Depreciation	1,911,691	-	-	-	1,911,691
Total operating expenses	<u>6,632,957</u>	-	-	-	<u>6,632,957</u>
OPERATING INCOME (LOSS)	<u>(1,325,484)</u>	-	-	-	<u>(1,325,484)</u>
NONOPERATING REVENUES					
Investment income	233,683	41,784	326,093	437,711	1,039,271
Gain (loss) on sale of assets	10,105	-	-	-	10,105
Total non-operating revenues	<u>243,788</u>	<u>41,784</u>	<u>326,093</u>	<u>437,711</u>	<u>1,049,376</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Non-cash contributions	(1,081,696)	41,784	326,093	437,711	(276,108)
Capital contributions - capacity reserve fees	780,365	-	-	-	780,365
Transfers in	-	-	834,902	25,466	860,368
Transfers (out)	330,756	3,139,017	2,875,771	-	6,345,544
Changes in net position	(4,181,792)	(2,059,412)	(190,941)	(140,024)	(6,572,169)
TOTAL NET POSITION, BEGINNING OF YEAR	(4,152,367)	1,121,389	3,845,825	323,153	1,138,000
Net position - beginning, as previously reported	43,671,127	706,832	8,170,723	10,443,966	62,992,648
Restatement for a correction of error	2,619,336	-	(2,373,432)	(1,021,188)	(775,284)
Net position - beginning, as restated	<u>46,290,463</u>	<u>706,832</u>	<u>5,797,291</u>	<u>9,422,778</u>	<u>62,217,364</u>
TOTAL NET POSITION, END OF YEAR	<u>\$42,138,096</u>	<u>\$1,828,221</u>	<u>\$9,643,116</u>	<u>\$9,745,931</u>	<u>\$63,355,364</u>

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**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
ASSETS					
Current assets:					
Pooled cash	\$5,510,229	\$4,817	\$621,013	(\$153,526)	\$5,982,533
Pooled investments	105,786,599	92,472	-	-	105,879,071
Accounts receivable	8,043,724	108,191	50,447	658,387	8,860,749
Lease receivable	1,277,686	-	-	-	1,277,686
Interest receivable	381,313	-	-	-	381,313
Total current assets	120,999,551	205,480	671,460	504,861	122,381,352
Non-current assets:					
Investment in JPA	39,540,059	-	-	-	39,540,059
Capital assets:					
Property, plant and equipment	202,641,951	-	-	-	202,641,951
Less accumulated depreciation	79,549,893	-	-	-	79,549,893
Net property, plant and equipment	123,092,058	-	-	-	123,092,058
Land and construction in progress	19,434,600	-	-	-	19,434,600
Total capital assets	142,526,658	-	-	-	142,526,658
Total non-current assets	182,066,717	-	-	-	182,066,717
Total assets	303,066,268	205,480	671,460	504,861	304,448,069
Deferred outflows of resources					
Deferred outflows pension related amounts	6,573,345	-	-	-	6,573,345
Deferred employer pension contributions	1,297,851	-	-	-	1,297,851
Deferred outflows OPEB related amounts	-	-	-	2,188,812	2,188,812
Deferred employer OPEB contributions	-	-	-	248,697	248,697
Total deferred outflows of resources	\$7,871,196	\$	-	\$2,437,509	\$10,308,705

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$6,062,254	\$ -	\$ 244,149	\$ -	\$6,306,403
Contractor bonds and deposits	2,514,423	- -	- -	- -	2,514,423
Accrued expenses	- -	- -	158,259	- -	158,259
Accrued compensated absences	377,068	- -	181,409	- -	558,477
Interest payable	568,880	- -	- -	- -	568,880
Bonds payable - current portion	525,000	- -	- -	- -	525,000
Total current liabilities	<u>10,047,625</u>	<u>- -</u>	<u>583,817</u>	<u>- -</u>	<u>10,631,442</u>
Long term liabilities:					
Bonds payable - less current portion	30,370,000	- -	- -	- -	30,370,000
Net pension liability	8,478,009	- -	- -	- -	8,478,009
Net OPEB liability	- -	- -	- -	1,486,519	1,486,519
Total long term liabilities	<u>38,848,009</u>	<u>- -</u>	<u>- -</u>	<u>1,486,519</u>	<u>40,334,528</u>
Total liabilities	<u>48,895,634</u>	<u>- -</u>	<u>583,817</u>	<u>1,486,519</u>	<u>50,965,970</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,263,251	- -	- -	- -	2,263,251
Deferred inflows of resources - OPEB	- -	- -	- -	55,453	55,453
Deferred inflows of resources - Lease	1,168,856	- -	- -	- -	1,168,856
Total deferred inflows of resources	<u>3,432,107</u>	<u>- -</u>	<u>- -</u>	<u>55,453</u>	<u>3,487,560</u>
NET POSITION					
Net investment in capital assets	111,631,658	- -	- -	- -	111,631,658
Restricted for:					
Expansion	92,901,520	- -	- -	- -	92,901,520
Assessment district	- -	205,480	- -	- -	205,480
Unrestricted	54,076,545	- -	87,643	1,400,398	55,564,586
Total net position	<u>\$258,609,723</u>	<u>\$205,480</u>	<u>\$87,643</u>	<u>\$1,400,398</u>	<u>\$260,303,244</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
OPERATING REVENUES					
Water sales	\$37,990,780	\$ -	\$ -	\$ -	\$37,990,780
Other revenues	2,495,220	2,218,913	1,311,255	-	6,025,388
Total operating revenues	40,486,000	2,218,913	1,311,255	-	44,016,168
OPERATING EXPENSES					
Personnel	8,962,362	-	2,604,770	263,700	11,830,832
Materials	20,227,923	-	150,120	-	20,378,043
Contractual services	8,551,414	2,340,604	740,588	-	11,632,606
Other	244,867	-	14,489	-	259,356
Administration	2,332,532	-	(2,332,532)	-	-
Depreciation	5,625,548	-	-	-	5,625,548
Total operating expenses	45,944,646	2,340,604	1,177,435	263,700	49,726,385
OPERATING INCOME (LOSS)	(5,458,646)	(121,691)	133,820	(263,700)	(5,710,217)
NONOPERATING REVENUES (EXPENSE)					
Investment income	5,352,967	7,933	-	-	5,360,900
Gain (loss) on sale of assets	(31,674)	-	-	-	(31,674)
Gain on investment in JPA	570,177	-	-	-	570,177
Interest (expense)	(1,369,146)	-	-	-	(1,369,146)
Total non-operating revenues (expenses), net	4,522,324	7,933	-	-	4,530,257
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
Non-cash contributions	1,156,060	-	-	-	1,156,060
Capital contributions - capacity reserve fees	4,953,396	-	-	-	4,953,396
Transfers in	16,708,112	-	779,398	-	17,487,510
Transfers (out)	(17,215,482)	-	-	-	(17,215,482)
Changes in net position	4,665,764	(113,758)	913,218	(263,700)	5,201,524
TOTAL NET POSITION, BEGINNING OF YEAR					
Net position - beginning, as previously reported	257,706,444	319,238	(825,075)	1,664,098	258,864,705
Restatement for a correction of error	(3,762,485)	-	(500)	-	(3,762,985)
Net position - beginning, as restated	253,943,959	319,238	(825,575)	1,664,098	255,101,720
NET POSITION, END OF YEAR	\$258,609,723	\$205,480	\$87,643	\$1,400,398	\$260,303,244

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$329,682	\$733,046	\$1,784,711	\$2,662,790	\$5,510,229
Pooled investments	6,329,310	14,073,202	34,263,360	51,120,727	105,786,599
Accounts receivable	7,979,948	63,776	-	-	8,043,724
Lease receivable	-	1,277,686	-	-	1,277,686
Interest receivable	31,151	52,680	114,084	183,398	381,313
Total current assets	14,670,091	16,200,390	36,162,155	53,966,915	120,999,551
Non-current assets:					
Investment in JPA	-	-	-	39,540,059	39,540,059
Capital assets:					
Property, plant and equipment	202,641,951	-	-	-	202,641,951
Less accumulated depreciation	79,549,893	-	-	-	79,549,893
Net property, plant and equipment	123,092,058	-	-	-	123,092,058
Land and construction in progress	19,434,600	-	-	-	19,434,600
Total capital assets	142,526,658	-	-	-	142,526,658
Total non-current assets	142,526,658	-	-	39,540,059	182,066,717
Total assets	157,196,749	16,200,390	36,162,155	93,506,974	303,066,268
Deferred outflows of resources					
Deferred outflows pension related amounts	6,573,345	-	-	-	6,573,345
Deferred employer pension contributions	1,297,851	-	-	-	1,297,851
Total deferred outflows of resources	7,871,196	-	-	-	7,871,196
LIABILITIES					
Current liabilities:					
Accounts payable	5,657,391	-	368,289	36,574	6,062,254
Contractor bonds and deposits	2,475,264	-	39,159	-	2,514,423
Accrued compensated absences	377,068	-	-	-	377,068
Interest Payable	-	-	-	568,880	568,880
Bonds payable - current portion	-	-	-	525,000	525,000
Total current liabilities	8,509,723	-	407,448	1,130,454	10,047,625
Long term liabilities:					
Bonds payable - less current portion	-	-	-	30,370,000	30,370,000
Net pension liability	8,478,009	-	-	-	8,478,009
Total long term liabilities	8,478,009	-	-	30,370,000	38,848,009
Total liabilities	16,987,732	-	407,448	31,500,454	48,895,634
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,263,251	-	-	-	2,263,251
Deferred inflows of resources - Lease	-	1,168,856	-	-	1,168,856
Total deferred inflows of resources	2,263,251	1,168,856	-	-	3,432,107
NET POSITION					
Net investment in capital assets	142,526,658	-	-	(30,895,000)	111,631,658
Restricted for:					
Expansion	-	-	-	92,901,520	92,901,520
Unrestricted	3,290,304	15,031,534	35,754,707	-	54,076,545
Total net position	\$145,816,962	\$15,031,534	\$35,754,707	\$62,006,520	\$258,609,723

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS**
**COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION**
FOR THE YEAR ENDED JUNE 30, 2024

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
OPERATING REVENUES					
Water sales	\$37,990,780	\$ -	\$ -	\$ -	\$37,990,780
Other revenues	1,463,885	1,031,335	-	-	2,495,220
Total operating revenues	39,454,665	1,031,335	-	-	40,486,000
OPERATING EXPENSES					
Personnel	8,962,362	-	-	-	8,962,362
Materials	20,227,923	-	-	-	20,227,923
Contractual services	7,505,316	-	75,721	970,377	8,551,414
Other	195,568	49,299	-	-	244,867
Administration	2,332,532	-	-	-	2,332,532
Depreciation	5,625,548	-	-	-	5,625,548
Total operating expenses	44,849,249	49,299	75,721	970,377	45,944,646
OPERATING INCOME (LOSS)	(5,394,584)	982,036	(75,721)	(970,377)	(5,458,646)
NONOPERATING REVENUES (EXPENSE)					
Investment income	513,055	926,393	1,437,811	2,475,708	5,352,967
Gain (loss) on sale of assets	15,393	(47,067)	-	-	(31,674)
Gain on investment in JPA	-	-	-	570,177	570,177
Interest expense	-	-	-	(1,369,146)	(1,369,146)
Total non-operating revenues (expenses)	528,448	879,326	1,437,811	1,676,739	4,522,324
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(4,866,136)	1,861,362	1,362,090	706,362	(936,322)
Non-cash contributions	1,156,060	-	-	-	1,156,060
Capital contributions - capacity reserve fees	-	-	1,630,575	3,322,821	4,953,396
Transfers in	10,170,885	-	6,537,227	-	16,708,112
Transfers (out)	(7,376,666)	(2,789,616)	(5,878,613)	(1,170,587)	(17,215,482)
Changes in net position	(915,857)	(928,254)	3,651,279	2,858,596	4,665,764
TOTAL NET POSITION, BEGINNING OF YEAR					
Net position - beginning, as previously reported	121,382,109	15,959,788	57,146,561	63,217,986	257,706,444
Restatement for a correction of error	25,350,710	-	(25,043,133)	(4,070,062)	(3,762,485)
Net position - beginning, as restated	146,732,819	15,959,788	32,103,428	59,147,924	253,943,959
TOTAL NET POSITION, END OF YEAR	\$145,816,962	\$15,031,534	\$35,754,707	\$62,006,520	\$258,609,723

**DUBLIN SAN RAMON SERVICES DISTRICT
ALLOCATIONS
COMBINING SCHEDULE OF NET POSITION
JUNE 30, 2024**

	<u>Administrative Cost Center</u>	<u>OPEB Fund</u>	<u>Total</u>
ASSETS			
Current assets:			
Pooled cash	\$1,589,488	(\$392,952)	\$1,196,536
Accounts receivable	129,120	1,685,148	1,814,268
Total current assets	<u>1,718,608</u>	<u>1,292,196</u>	<u>3,010,804</u>
Total assets	<u>1,718,608</u>	<u>1,292,196</u>	<u>3,010,804</u>
Deferred outflows of resources			
Deferred outflows OPEB related amounts	-	5,602,283	5,602,283
Deferred employer OPEB contributions	-	636,542	636,542
Total deferred outflows of resources	<u>-</u>	<u>6,238,825</u>	<u>6,238,825</u>
LIABILITIES			
Current liabilities:			
Accounts payable	624,887	-	624,887
Accrued expenses	405,066	-	405,066
Accrued compensated absences	464,316	-	464,316
Net OPEB liability	<u>-</u>	<u>3,804,758</u>	<u>3,804,758</u>
Total current liabilities	<u>1,494,269</u>	<u>3,804,758</u>	<u>5,299,027</u>
Total liabilities	<u>1,494,269</u>	<u>3,804,758</u>	<u>5,299,027</u>
Deferred inflows of resources			
Deferred inflows of resources - OPEB	-	141,932	141,932
Total deferred inflows of resources	<u>-</u>	<u>141,932</u>	<u>141,932</u>
NET POSITION			
Unrestricted	<u>224,339</u>	<u>3,584,331</u>	<u>3,808,670</u>
Total net position	<u>\$224,339</u>	<u>\$3,584,331</u>	<u>\$3,808,670</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
ALLOCATIONS
COMBINING SCHEDULE OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

	Administrative Cost Center	OPEB Fund	Total
OPERATING REVENUES			
Other revenues	<u>\$3,356,168</u>	\$ -	<u>\$3,356,168</u>
Total operating revenues	<u>3,356,168</u>	- -	<u>3,356,168</u>
OPERATING EXPENSES			
Personnel	6,666,932	749,128	7,416,060
Materials	384,188	- -	384,188
Contractual services	1,978,555	- -	1,978,555
Other	37,084	- -	37,084
Administration	<u>(5,867,790)</u>	- -	<u>(5,867,790)</u>
Total operating expenses	<u>3,198,969</u>	749,128	<u>3,948,097</u>
OPERATING INCOME	<u>157,199</u>	<u>(749,128)</u>	<u>(591,929)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>157,199</u>	<u>(749,128)</u>	<u>(591,929)</u>
Transfers in	<u>1,994,876</u>	- -	<u>1,994,876</u>
Change in net position	<u>2,152,075</u>	<u>(749,128)</u>	<u>1,402,947</u>
TOTAL NET POSITION, BEGINNING OF YEAR			
Net position - beginning, as previously reported	(1,926,455)	4,333,459	2,407,004
Restatement for a correction of error	(1,281)	- -	(1,281)
Net position - beginning, as restated	<u>(1,927,736)</u>	<u>4,333,459</u>	<u>2,405,723</u>
TOTAL NET POSITION, END OF YEAR	<u>\$224,339</u>	<u>\$3,584,331</u>	<u>\$3,808,670</u>

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STATISTICAL OVERVIEW SECTION

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STATISTICAL OVERVIEW

The statistics in this section provide context to help readers understand what the financial statements, note disclosures, and required supplementary information reveal about the District's overall financial health. In contrast to the Financial Section, information in the Statistical Section is not subject to an independent audit.



The primary wastewater treatment system is located at the DSRSD Regional Wastewater Treatment Facility.

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place.

1. City of Dublin principal employers
2. Demographic and economic indicators

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

1. Changes in net position
2. Total revenue sources
3. Total expense sources
4. Net position by component

REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue sources.

1. Water by type of customer
2. Principal customers
3. Water and sewer rates

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the District's outstanding debt and its ability to issue additional debt in the future.

1. Pledged revenue coverage
2. Outstanding debt by type

OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and activities it performs.

1. Wastewater average daily effluent flow
2. Water consumption and connections
3. Authorized full-time equivalent District employees by function/program
4. Capital assets by function/program

Sources: Unless otherwise noted, the information in these schedules is derived from the *Annual Comprehensive Financial Report* for the relevant year.

CITY OF DUBLIN PRINCIPAL EMPLOYERS

Fiscal Year 2023 and Nine Years Prior

Employer	2014		2023 ¹	
	Employees	Rank	Employees	Rank
U.S. Government & Federal Correctional Institution	2,100	1	3,275	1
County of Alameda	465	6	1,274	2
Dublin Unified School District	733	3	1,235	3
Ross Store Headquarters	1,200	2	1,188	4
Zeiss Meditec	535	5	831	5
Kaiser Permanente			662	6
Patelco Credit Union			442	7
Snowflake, Inc.			350	8
Target Corporation	412	7	341	9
TriNet			215	10
SAP (Formerly: Sybase, Inc.)	604	4		
Safeway	284	8		
Micro Dental Laboratories	242	9		
City of Dublin	221	10		
Total	6,796		9,813	

Source: ¹ City of Dublin, Annual Comprehensive Financial Report, Fiscal Year ended June 30, 2023

CITY OF SAN RAMON PRINCIPAL EMPLOYERS

Fiscal Year 2023 and Nine Years Prior

Employer	2014		2023 ¹	
	Employees	Rank	Employees	Rank
Chevron USA, Inc.	3,942	1	2,226	1
PG&E	415	9	2,203	2
Robert Half International Inc.	1,145	4	1,628	3
Bank of the West	1,600	2	1,600	4
San Ramon Regional Medical Center	706	6	650	5
Primed Management Consulting	450	8	453	6
United Parcel Service			332	7
Target Corporation			232	8
Home Depot			198	9
Armanino LLP			190	10
AT&T	1,227	3		
Sprint PCS	750	5		
General Electric Company	600	7		
IBM Corporation	401	10		
Total	11,236		9,712	

Source: ¹ City of San Ramon, Annual Comprehensive Financial Report, Fiscal Year 2022-2023

DEMOGRAPHICS AND ECONOMIC INFORMATION

DEMOGRAPHIC AND ECONOMIC INDICATORS

Last Ten Calendar Years

Calendar Year	City of Dublin Population ^{2,4}	Alameda County Personal Income ¹	Alameda County Per Capita Personal Income ¹	City of Dublin Unemployment Rate ³
2015	55,844	102,412,663	61,879	2.90%
2016	57,349	109,572,257	67,356	2.60%
2017	59,686	116,802,392	71,282	2.70%
2018	63,241	125,583,845	76,644	2.50%
2019	64,577	131,535,494	81,171	2.10%
2020	65,716	144,751,041	87,078	7.40%
2021	64,695	164,437,681	99,746	4.00%
2022	68,482	159,241,119	97,754	2.40%
2023	71,750	n-a ⁴	n-a ⁴	3.80%
2024	72,917	n-a ⁴	n-a ⁴	4.70%

Calendar Year	City of San Ramon Population ²	Contra Costa County Personal Income ¹	Contra Costa County Per Capita Personal Income ¹	City of San Ramon Unemployment Rate ³
2015	77,470	76,805,095	66,348	3.30%
2016	78,363	81,451,804	67,356	2.90%
2017	80,550	86,986,057	76,527	3.00%
2018	82,643	91,653,896	82,506	2.50%
2019	83,957	97,550,344	85,324	2.20%
2020	83,118	106,318,748	92,264	7.30%
2021	83,863	115,342,618	99,312	4.00%
2022	83,820	109,965,993	95,047	2.40%
2023	82,870	n-a ⁴	n-a ⁴	3.80%
2024	82,525	n-a ⁴	n-a ⁴	4.70%

Sources:

¹ U.S. Bureau of Economic Analysis, "CAINC1 County and MSA personal income summary: personal income, population, per capita personal income."

Last updated: November 16, 2023 – new statistics for 2022; revised statistics for 1979-2021

² State of California, Department of Finance, E-5 Population and Housing Estimates for Cities, Counties and the State – January 1, 2021-2024

Sacramento, California, May 2024

³ State of California, Employment Development Department, Unemployment Rates (Labor Force) (one-year lag)
Last updated: Unemployment rates as of July 2024

⁴ As of September 19, 2024, data for 2023 and 2024 not yet available

CHANGES IN NET POSITION

Last 10 Fiscal Years

(Accrual Basis of Accounting. Amounts expressed in thousands)

	2015	2016	2017	2018	2019
Operating Revenues					
Water	\$29,043	\$29,627	\$35,293	\$36,063	\$35,277
Wastewater	24,333	24,804	24,316	26,199	27,107
Total operating revenues	\$53,376	\$54,431	\$59,609	\$62,261	\$62,384
Operating Expenses					
Water	27,486	26,147	37,635	39,012	37,438
Wastewater	28,754	29,609	31,435	31,767	36,093
Total operating expenses	\$56,240	\$55,756	\$69,070	\$70,779	\$73,530
Net Operating Revenues (Expenses)	(\$2,864)	(\$1,325)	(\$9,461)	(\$8,518)	(\$11,146)
Non-Operating Revenues (Expenses)					
Interest earnings	958	1,639	354	696	7,137
Interest expense	(2,362)	(1,929)	(1,918)	(1,712)	(1,467)
Non-operating revenue (expenses)	0	48	(37)	652	6
Non-cash contributions	4,983	1,461	4,485	982	2,360
Capital contributions	29,905	34,462	20,330	29,944	27,667
Total non-operating revenues (expenses)	\$33,484	\$35,681	\$23,215	\$30,562	\$35,703
Change in Net Position	\$30,620	\$34,356	\$13,754	\$22,044	\$24,557

Source: Dublin San Ramon Services District audited financial statements

Continued on next page >>

FINANCIAL TRENDS

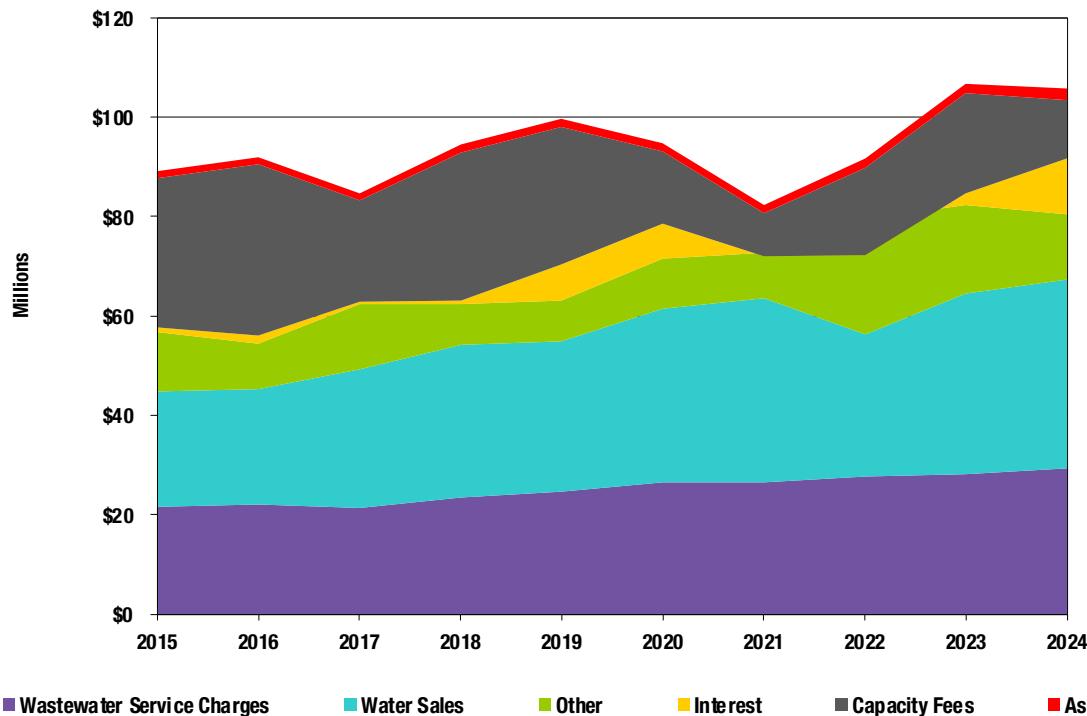
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	2020	2021	2022	2023	2024
Operating Revenues					
Water	\$42,487	\$41,249	\$43,167	\$42,730	\$44,016
Wastewater	28,917	28,962	32,586	37,006	34,825
Total operating revenues	\$71,404	\$70,211	\$75,752	\$79,736	\$78,841
Operating Expenses					
Water	46,278	39,293	38,487	43,654	49,726
Wastewater	37,107	33,381	32,167	41,890	46,112
Total operating expenses	\$83,385	\$72,674	\$70,654	\$85,544	\$95,838
Net Operating Revenues (Expenses)	(\$11,982)	(\$2,463)	\$5,099	(\$5,808)	(\$16,997)
Non-Operating Revenues (Expenses)					
Interest earnings	7,103	(663)	(7,102)	2,400	11,109
Interest expense	(1,454)	(1,438)	(1,416)	(1,392)	(1,369)
Non-operating revenue (expenses)	7	1,270	1,633	1,344	1,973
Non-cash contributions	1,535	2,802	3,829	3,096	1,936
Capital contributions	14,632	8,749	17,529	20,168	11,853
Total non-operating revenues (expenses)	\$21,823	\$10,719	\$14,473	\$25,616	\$25,501
Change in Net Position	\$9,841	\$8,256	\$19,571	\$19,808	\$8,504

Source: Dublin San Ramon Services District audited financial statements

TOTAL REVENUE SOURCES

Last Ten Fiscal Years



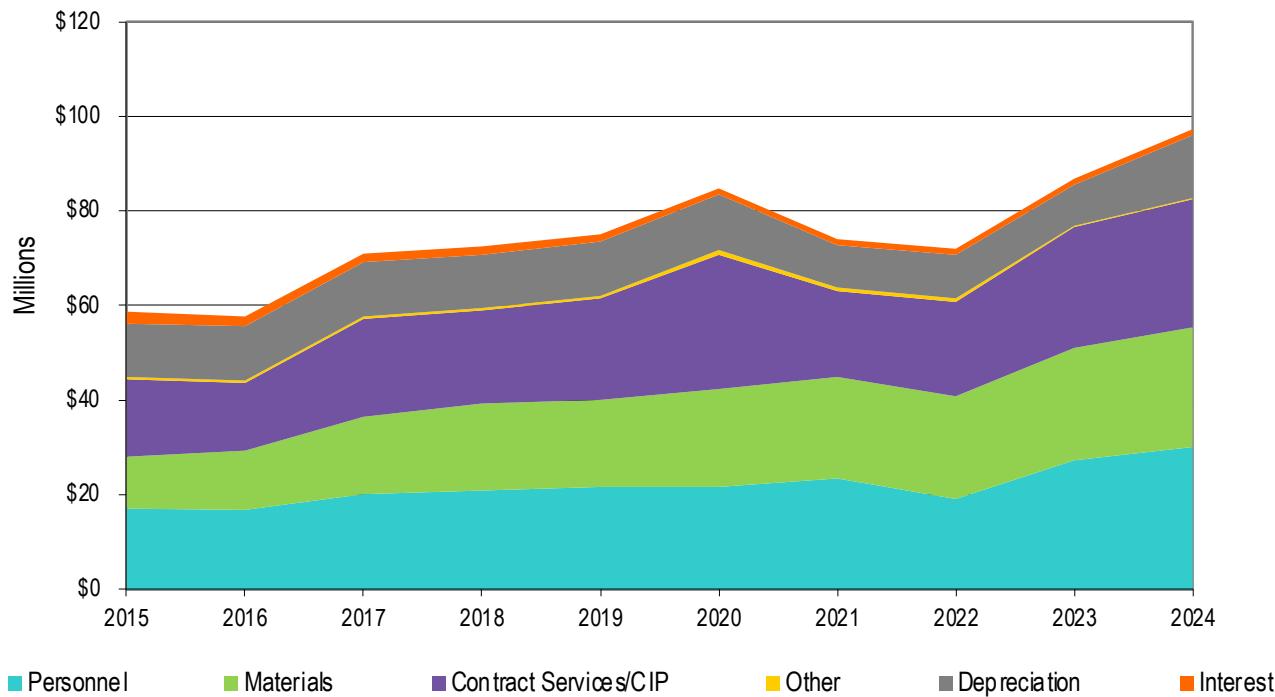
REVENUE SOURCES FOR FISCAL YEARS 2015 THROUGH 2024

Fiscal Year Ending	Total	Wastewater Service Charges	Water Sales	Other	Interest	Capacity Fees	Assessment District
2015	89,223,380	21,547,608	23,186,190	12,083,855	958,042	29,905,253	1,542,432
2016	92,041,190	22,092,217	23,280,944	9,019,081	1,639,420	34,462,453	1,547,074
2017	84,741,940	21,408,029	27,831,941	13,255,892	354,329	20,330,328	1,561,421
2018	94,534,991	23,478,551	30,651,524	8,186,244	695,673	29,944,208	1,578,791
2019	99,554,176	24,540,413	30,452,244	8,143,805	7,136,641	27,667,384	1,613,689
2020	94,680,267	26,483,936	34,854,618	10,120,402	7,102,863	14,631,802	1,486,646
2021	82,367,742	26,415,616	37,188,141	9,084,227	(663,326)	8,748,665	1,594,419
2022	91,640,949	27,795,077	28,458,312	23,188,523	(7,102,151)	17,528,816	1,772,372
2023	106,744,628	28,238,648	36,170,973	17,791,843	2,400,469	20,167,634	1,975,061
2024	105,711,397	29,285,609	37,990,780	13,254,757	11,109,003	11,852,644	2,218,913

Source: Dublin San Ramon Services District audited financial statements

TOTAL EXPENSES SOURCES

Last Ten Fiscal Years



EXPENSES FOR FISCAL YEARS 2015 THROUGH 2024

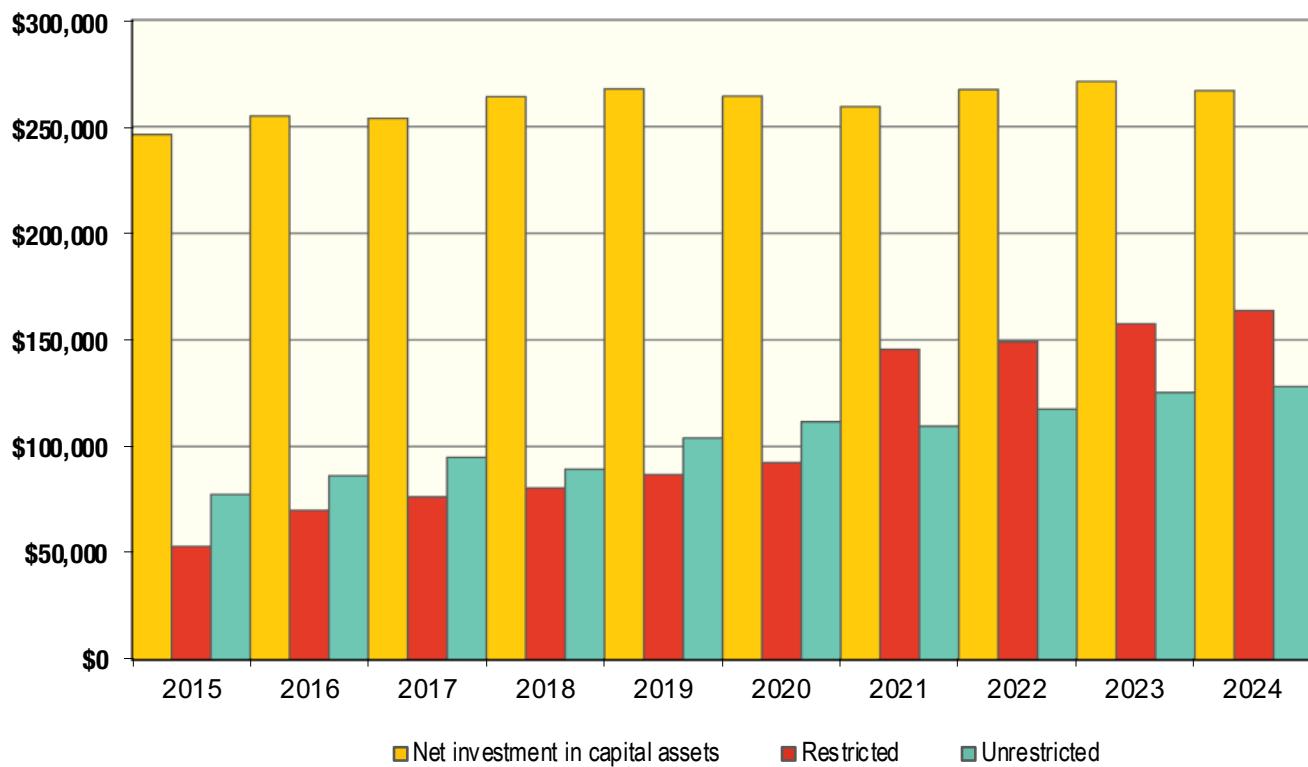
Fiscal Year Ending	Total	Personnel	Materials	Contract Services/CIP	Other	Depreciation	Interest
2015	58,603,008	16,979,110	11,017,393	16,312,937	650,624	11,280,429	2,362,515
2016	57,685,170	16,894,081	12,404,304	14,363,125	487,478	11,607,463	1,928,719
2017	70,988,042	20,186,984	16,271,615	20,729,632	477,539	11,404,287	1,917,985
2018	72,490,743	20,754,356	18,414,001	19,910,203	407,162	11,293,079	1,711,942
2019	74,997,656	21,650,770	18,419,851	21,540,241	377,898	11,541,721	1,467,175
2020	84,838,939	21,750,589	20,628,632	28,308,098	970,545	11,727,255	1,453,820
2021	74,112,213	23,304,574	21,619,639	18,043,734	725,631	8,980,372	1,438,263
2022	72,069,615	19,174,834	21,719,949	19,944,581	728,021	9,086,272	1,415,958
2023	86,936,548	27,216,437	23,840,406	25,440,305	229,888	8,817,221	1,392,291
2024	97,207,426	30,010,257	25,474,363	26,761,072	337,440	13,255,148	1,369,146

Source: Dublin San Ramon Services District audited financial statements

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual basis of accounting, amounts expressed in thousands)



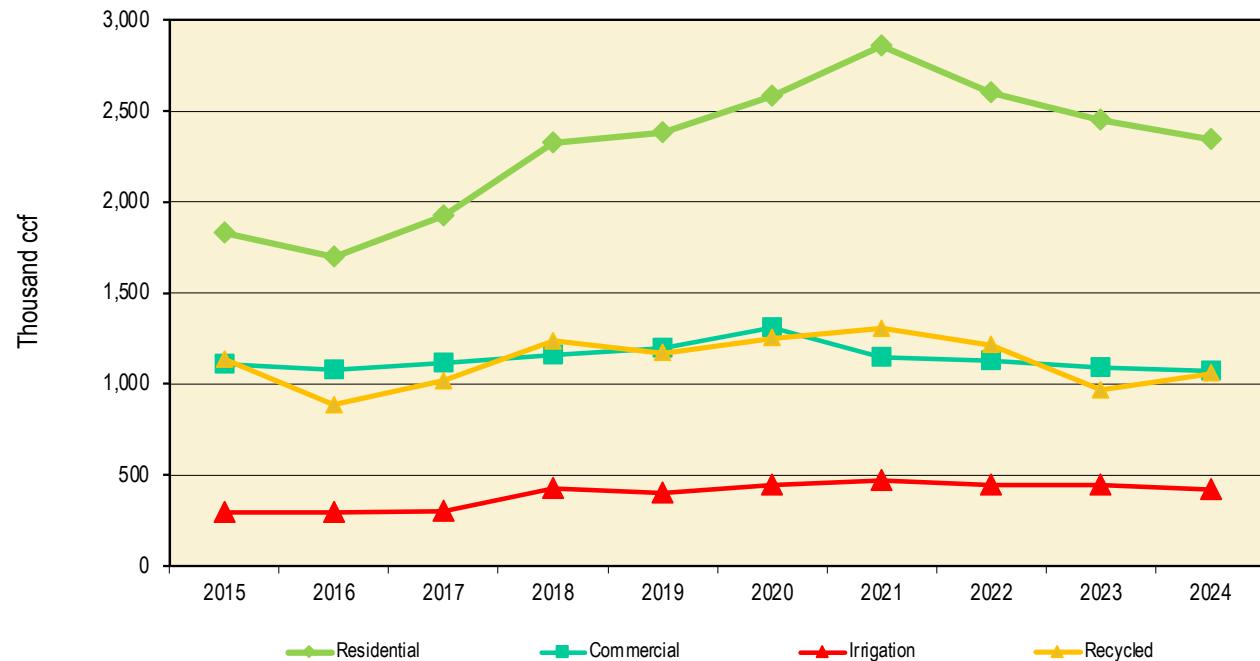
Business-type Activities	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net investment in capital assets	\$246,295	\$254,961	\$253,841	\$264,020	\$267,682	\$264,272	\$259,331	\$267,361	\$271,185	\$266,834
Restricted	53,210	70,100	76,395	80,572	86,846	92,440	145,597	149,135	157,560	163,749
Unrestricted	77,530	86,331	94,910	89,357	103,978	111,635	109,530	117,534	125,337	128,091
Total net position	\$377,035	\$411,392	\$425,145	\$433,949	\$458,505	\$468,347	\$514,458	\$534,029	\$554,082	\$558,673

Source: Dublin San Ramon Services District audited financial statements

REVENUE CAPACITY

WATER SOLD BY TYPE OF CUSTOMER

Last Ten Fiscal Years (amounts in thousand ccf)



Fiscal Year Ending	Type of Customer				Total
	Residential	Commercial	Irrigation	Recycled	
2015	1,831	1,106	295	1,136	4,368
2016	1,695	1,080	294	886	3,955
2017	1,921	1,118	298	1,018	4,355
2018	2,327	1,156	424	1,235	5,142
2019	2,384	1,197	400	1,170	5,151
2020	2,580	1,307	446	1,250	5,583
2021	2,859	1,147	470	1,304	5,780
2022	2,602	1,127	447	1,213	5,389
2023	2,453	1,090	447	967	4,957
2024	2,342	1,069	417	1,057	4,885

Source: Dublin San Ramon Services District. Eden Database work file

PRINCIPAL CUSTOMERS

Last Ten Fiscal Years

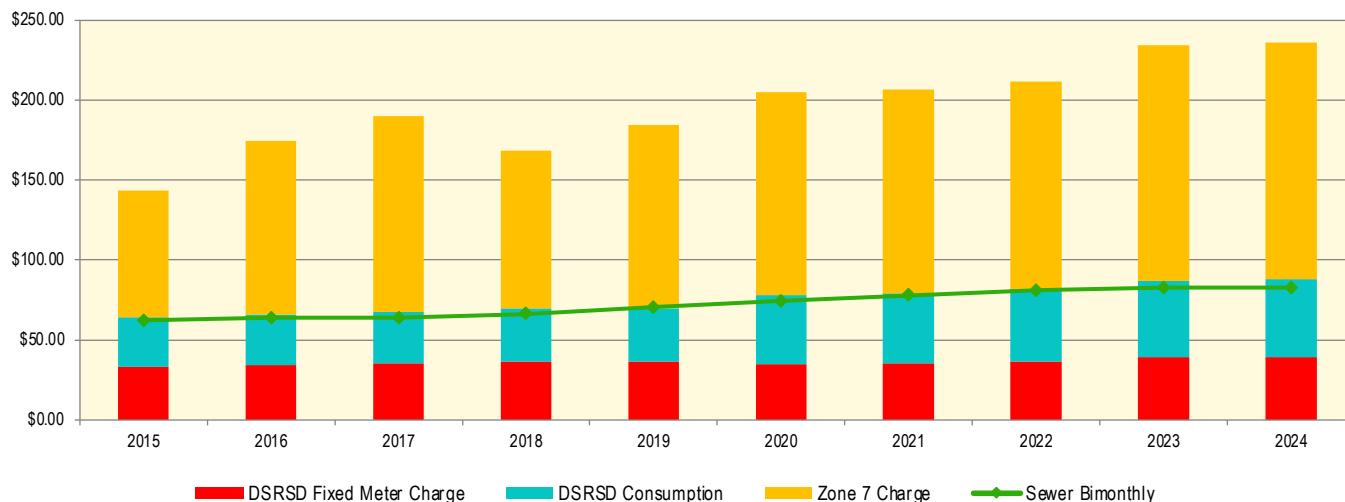
Customer	2015			2024		
	Annual Billing	Rank	% of Total Annual Billings	Annual Billing	Rank	% of Total Annual Billings
City of Pleasanton	\$9,631,274	1	21.5%	\$9,694,468	1	14.4%
City of Dublin	\$1,039,685	5	2.3%	\$1,609,012	2	2.3%
City of San Ramon	\$1,391,239	3	3.1%	\$1,557,281	3	2.3%
Alameda County General Services Agency	\$1,624,621	2	3.6%	\$1,448,620	4	2.1%
Federal Correctional Institution (FCI)	\$1,270,324	4	2.8%	\$875,248	5	1.3%
Avalon Bay Communities Inc			0.0%	\$592,907	6	0.8%
Dublin Unified School District	\$505,178	7	1.1%	\$588,608	7	0.8%
Dublin Ranch Golf Course	\$534,347	6	1.2%	\$509,976	8	0.7%
San Ramon Valley Unified School District	\$316,586	8	0.7%	\$316,801	9	0.4%
Amador Lakes Apartments	\$236,258	9	0.5%	\$294,776	10	0.4%
CSDA CIA			0.0%	\$285,581	11	0.4%
Shapell Homes	\$221,263	10	0.0%			
All Others	\$27,963,024		62.5%	\$49,503,113 ¹		73.6%
Total	\$45,764,472		100.0%	\$67,276,391		100.0%

¹ Customers included in 'All Others' when listed individually make up less than 0.4% of total annual billings.

REVENUE CAPACITY

WATER AND SEWER RATES

Last Ten Fiscal Years



YEAR	Water Bimonthly					Total Water	Sewer Bimonthly
	DSRSD Fixed Meter Charge	DSRSD Consumption	Zone 7 Charge	Zone 7 Fixed Charge	33 ccf*		
2015	33.54	30.83	79.20		\$110.03	143.57	62.16
2016	34.31	31.39	108.57 ¹		\$139.96	174.27	63.73
2017	35.23	32.18	122.76 ²		\$154.94	190.17	63.73
2018	36.45	33.30	98.67 ³		\$131.97	168.42	66.23
2019	36.45	33.30	114.84		\$148.14	184.59	70.58
2020	35.16	42.90 ⁴	127.05		\$169.95	205.11	74.48
2021	35.73	43.56	127.05		\$170.61	206.34	78.10
2022	36.86	44.88	130.02		\$174.90	211.76	81.00
2023	39.37	47.85	146.85		\$194.70	234.07	82.62
2024 ⁵	39.59	48.62	147.65	12.93	\$178.86	219.54	82.58

Notes: Water rates are based on a 5/8" meter, which is the standard size for residences. The average water usage for residential customers varies year to year; 33 ccf is used for historical comparisons only. Bills are calculated based on normal conditions.

¹ In calendar year 2016, Zone 7 changed from four tier rate to single tier rate and added \$0.57/ccf Temporary Conservation Surcharge.

² In calendar year 2017, Zone 7 restructured rates to include a fixed charge and a volume-based rate and maintained the \$0.57/ccf Temporary Conservation Surcharge.

³ In calendar year 2018, Zone 7 rates included a fixed charge and a volume-based rate and removed the \$0.57/ccf Temporary Conservation Surcharge.

⁴ In calendar year 2020, volumetric rate structure changed from tiered-rates to uniform rates.

⁵ In May 2024, the District established a pass-through Zone 7 fixed charge in addition to the Zone 7 consumption charge.

Source: Dublin San Ramon Services District

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year Ending	2011 Water Bonds	2017 Water Refunding Bonds ¹	2011 LAVWMA Obligation	2021 (LAVWMA) Sewer Refunding Bonds
2015	4.83		7.23	
2016	7.20		7.50	
2017	4.48		7.00	
2018		9.50 ²	9.20	
2019		9.27	12.20	
2020		5.51	10.30	
2021		5.10	6.70	
2022		6.54		1.42
2023		5.92		1.94
2024		4.86		1.48

Note: Details regarding current outstanding debt can be found in the notes to the financial statements.

¹ Net revenues include capacity reserve fees

² Updated to reflect fiscal year ending 2018 actual instead of estimates from final Official Statement dated December 13, 2017

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

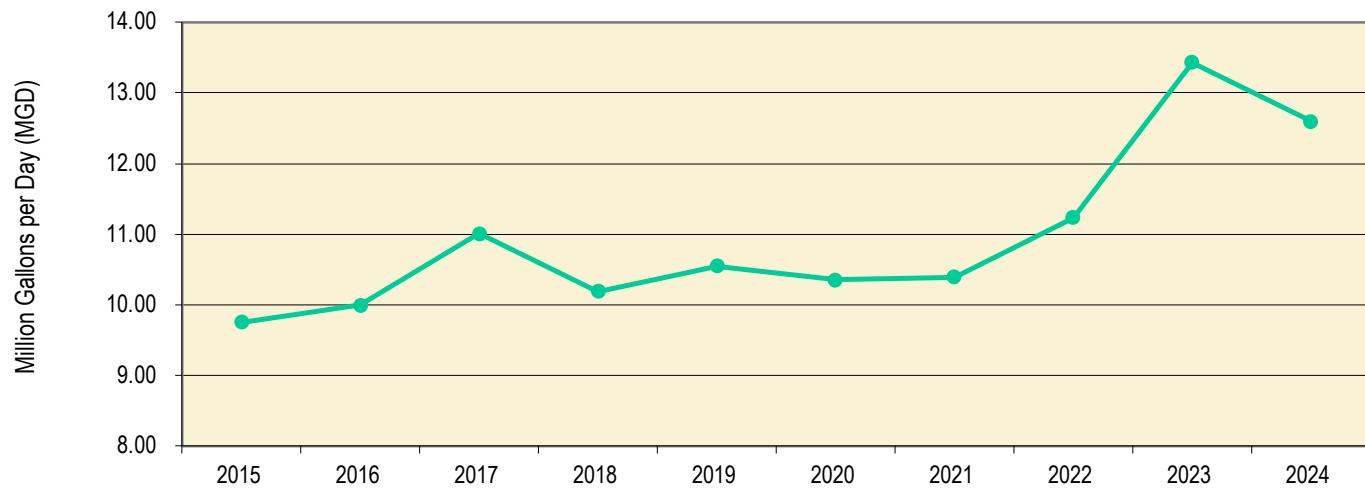
Fiscal Year Ending	Business-Type Activities				Total	Estimated Population Served	Debt per Capita
	2011 Water Bonds	2017 Water Refunding Bonds	2011 LAVWMA Obligation	2021 (LAVWMA) Sewer Refunding Bonds			
2015	35,090,000		36,700,412		71,790,412	171,000	420
2016	34,810,000		35,276,816		70,086,816	173,000	405
2017	34,520,000		33,779,317		68,299,317	178,000	384
2018		33,590,000	32,204,024		65,794,024	186,000	354
2019		33,180,000	30,548,995		63,728,995	188,000	339
2020		32,760,000	28,808,396		61,568,396	187,900	328
2021		32,325,000	26,978,333		59,303,333	187,500	316
2022		31,870,000		21,311,172	53,181,172	191,600	278
2023		31,395,000		19,543,344	50,938,344	192,900	264
2024		30,895,000		17,701,614	48,596,614	191,800	253

Note: Debt amounts exclude any premiums, discounts, or other amortization amounts

Sources: Dublin San Ramon Services District audited financial statements

WASTEWATER AVERAGE DAILY EFFLUENT FLOW

Last Ten Fiscal Years

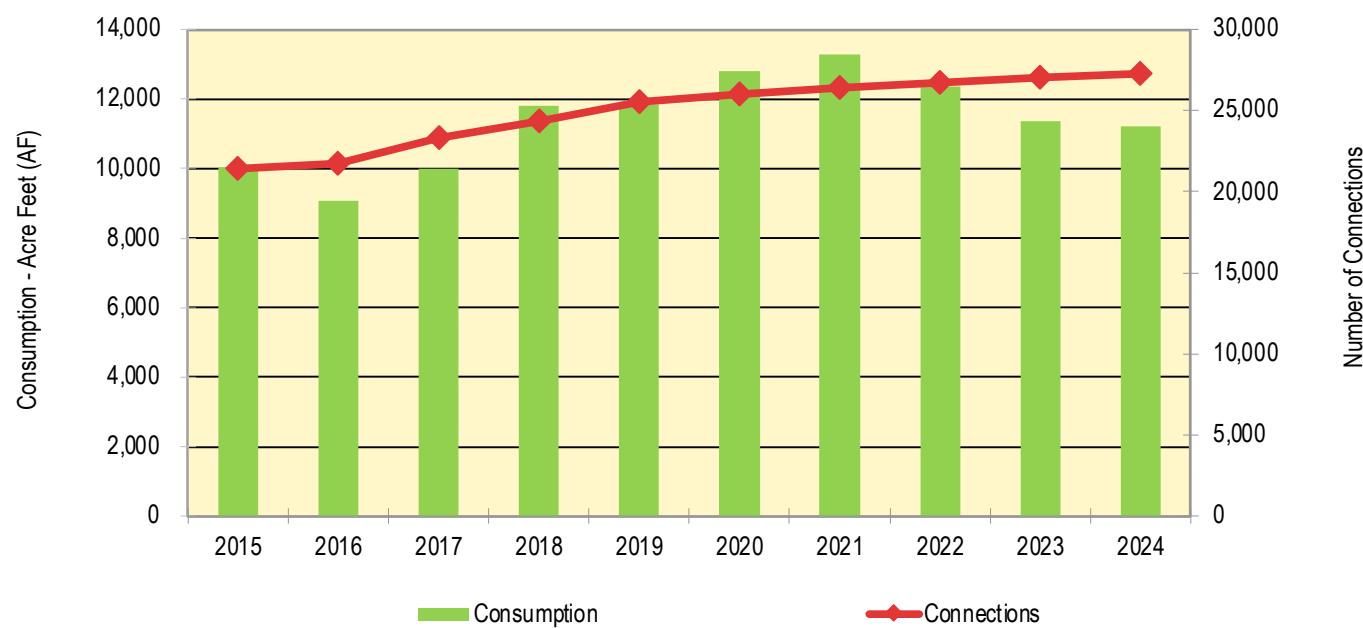


Fiscal Year Ending	Wastewater Avg. Daily Flow (MGD)	Wastewater Total Annual Flow (MG)
2015	9.75	3,547
2016	10.00	3,646
2017	11.01	4,019
2018	10.19	3,719
2019	10.55	3,852
2020	10.35	3,777
2021	10.39	3,792
2022	11.23	4,100
2023	13.43	4,902
2024	12.60	4,613

Source: Dublin San Ramon Services District

WATER CONSUMPTION AND CONNECTIONS

Last Ten Fiscal Years



Fiscal Year Ending	Water (AF) Consumption	Number of Connections
2015	10,027	21,434
2016	9,079	21,722
2017	9,998	23,324
2018	11,804	24,324
2019	11,825	25,521
2020	12,817	26,044
2021	13,269	26,396
2022	12,371	26,710
2023	11,379	27,013
2024	11,214	27,291

Source: Dublin San Ramon Services District (includes potable and recycled water)

OPERATING INFORMATION

FULL-TIME AUTHORIZED EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Office of the General Manager	5.00	5.00	5.00	5.00	5.00	2.00	2.00	2.00	2.00	3.00
Executive Services						4.00	3.00	3.00	3.00	3.00
Administrative Services	2.00	1.50	1.50	1.50	1.00	1.00	2.00	2.00	2.00	3.00
Organizational Services	4.50									
Human Resources & Risk Mgmt.		4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00
Public Affairs	3.50	3.50	3.50	3.50	3.50	3.50	3.40	3.40	3.40	3.40
Safety	2.00	2.00	2.00	2.00	2.00	2.00				
Financial Services	5.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00	6.00	5.00
Revenue & Billing Services	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
Information Technology Services	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Engineering Services	22.00	22.50	21.50	20.50	23.00	23.00	2.60	2.60	2.60	2.00
Capital Projects							8.00	8.00	8.00	7.00
Development & Construction Services							7.00	7.00	7.00	6.00
Planning & Asset Mgmt.							5.00	5.00	5.00	6.60
Operations Administration	5.00	5.00	5.00	6.00	2.00	3.00	1.00	1.00	1.00	2.00
Field Operations	11.00	12.00	12.00	16.00	16.00	17.00	16.00	17.00	17.00	20.00
Plant Operations	12.00	12.00	12.00	12.00	13.00	14.00	13.00	14.00	14.00	16.00
Mechanical Maintenance							16.00	16.00	16.00	17.00
Instrumentation, Controls & Electrical							10.00	10.00	10.00	11.00
Laboratory & Technical Services							8.00	8.00	8.00	10.00
Operation Support Services	22.00	22.00	23.00	25.00	26.00	27.00	7.00	8.00	8.00	8.00
Total ¹	108.00	108.00	108.00	115.00	115.00	120.00	128.00	131.00	131.00	141.00
Retirees ²	69.00	74.00	74.00	84.00	84.00	95.00	95.00	100.00	113.00	120.00

Source: ¹ Dublin San Ramon Services District Operating Budget

² Retirees with medical or dental benefit coverage

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water										
Miles of potable water mains	307.0	307.8	319.0	321.0	331.0	334.0	338.0	341.0	343.0	349.0
Miles of recycled water mains	62.0	63.7	66.7	68.0	69.0	72.0	72.0	72.0	76.0	72.0
Number of potable water reservoirs	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Storage capacity potable water (million gallons)	27.1	27.1	27.1	27.1	27.1	27.1	27.1	27.1	27.1	27.1
Number of recycled water reservoirs	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Storage capacity recycled water (million gallons)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Wastewater										
Miles of sanitary sewers	205.0	206.0	207.0	207.0	219.0	220.0	222.0	225.0	226.0	229.0
Number of treatment plants	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Treatment capacity (million gallons per day)	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0

Source: Dublin San Ramon Services District



Dublin San Ramon Services District

Water, wastewater, recycled water

7051 Dublin Boulevard

Dublin, CA 94568

(925) 828-0515

www.dsrsd.com

DUBLIN SAN RAMON SERVICES DISTRICT

**MEMORANDUM ON INTERNAL CONTROL AND
REQUIRED COMMUNICATIONS**

**FOR THE YEAR ENDED
JUNE 30, 2024**

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DUBLIN SAN RAMON SERVICES DISTRICT
MEMORANDUM ON INTERNAL CONTROL AND
REQUIRED COMMUNICATIONS

For the Year Ended June 30, 2024

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MEMORANDUM ON INTERNAL CONTROL

Board of Directors
Dublin San Ramon Services District
Dublin, California

In planning and performing our audit of the basic financial statements of the Dublin San Ramon Services District (District), California, as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.



Pleasant Hill, California
November 26, 2024

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

2024-01: Bank Reconciliation and Utility Billing Reconciliation Timeliness

Criteria: To be an effective control, bank reconciliations, utility billing reconciliations and the associated review should be complete in their entirety as soon as reasonably possible after each month-end, usually within thirty to forty-five days after receipt of the monthly bank statement date. Furthermore, the reconciliations should indicate the date of preparation and review for an audit trail.

Condition: During our interim audit, we reviewed the November 2023 bank reconciliations and noted that the reconciliations for the Concentration Account was prepared and reviewed on March 25, 2024 and March 28, 2024, respectively. We also reviewed the December 2023 and February 2024 Utility Billing reconciliations and noted that there was no documentation indicating when the reconciliation was complete or reviewed.

Cause: We noted that the delays in reconciliations were due to the District's system conversion from Tyler Eden to Tyler Munis and significant staff turnover during the fiscal year.

Effect: By not completing and reviewing the bank reconciliations and utility billing reconciliations timely, accounting errors, misstatements and/or unauthorized activities may not be identified or corrected in a timely manner.

Recommendation: We recommend that the District implement procedures to ensure the timely preparation and review of bank reconciliations and utility billing reconciliations.

Management's Response: The Accountant II position was successfully filled in January 2024. Upon onboarding, the new accountant required some time to familiarize themselves with the outstanding bank reconciliation tasks. As a result, there was a brief delay in completing the reconciliation process. However, since the December 2023 bank reconciliation, all subsequent reconciliations have been completed on a timely basis.

To further enhance the transparency and integrity of the reconciliation process, moving forward, the prepared date and review date will be included in each bank reconciliation. This will provide a clear audit trail for future reference and ensure accountability throughout the reconciliation process.

We remain committed to maintaining timely and accurate financial records and will continue to monitor the process to ensure consistent compliance with internal controls and best practices.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF PRIOR YEAR OTHER MATTERS

2023-01: Bank Reconciliation and Utility Billing Reconciliation Timeliness

Criteria: To be an effective control, bank reconciliations, utility billing reconciliations and the associated review should be complete in their entirety as soon as reasonably possible after each month-end, usually within thirty to forty-five days after receipt of the monthly bank statement date.

Condition: During our interim audit, we reviewed the December 2022 and February 2023 bank reconciliations and noted that the reconciliations for the Concentration Account were prepared and reviewed on June 6, 2023 and June 7, 2023, respectively. We also reviewed the December 2022 and February 2023 Utility Billing reconciliations and noted that they were completed on May 25, 2023.

Cause: We noted that the delays in reconciliations were due to the District's system conversion from Tyler Eden to Tyler Munis and significant staff turnover during the fiscal year.

Effect: By not completing and reviewing the bank reconciliations and utility billing reconciliations timely, accounting errors, misstatements and/or unauthorized activities may not be identified or corrected in a timely manner.

Recommendation: We recommend that the District implement procedures to ensure the timely preparation and review of bank reconciliations and utility billing reconciliations.

Current Year Status: See comment 2024-01.

REQUIRED COMMUNICATIONS

To the Board of Directors of
Dublin San Ramon Services District
Dublin, California

We have audited the basic financial statements of the Dublin San Ramon Services District (District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 29, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows. The following pronouncements became effective, and as discussed in Note 1Q to the financial statements, required a prior period adjustment:

GASB 100 – Accounting Changes and Error Corrections

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension assets and liabilities and deferred outflows/inflows of resources are disclosed in Note 10 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Other Post-Employment Benefit Plan (OPEB) Liability and OPEB-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net OPEB liability and deferred outflows/inflows of resources are disclosed in Note 11 to the financial statements and are based on actuarial studies determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Fair Value of Investments: As of June 30, 2024, the District held approximately \$240.8 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2024. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2024.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1E to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgement, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated November 26, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information that accompanies the financial statements, but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory and Statistical Sections which accompany the financial statements, but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

This information is intended solely for the use of Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze & Associates

Pleasant Hill, California
November 26, 2024

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TITLE: First Reading of Ordinance Amending District Code Sections 1.20.080, 2.60.030, and 3.20.020 Relating to Infrastructure Responsibilities and Funding; Sections 3.70.040 and 3.70.080 Relating to Wastewater Capacity Reserve Fees; and Sections 5.30.010, 5.30.020, and 5.30.080 Relating to Wastewater Rates and Charges for Nonresidential Users

RECOMMENDATION:

Staff recommends the Board of Directors take, by Motion, the following actions:

1. Waive the first reading of an Ordinance that, if adopted, will amend District Code Sections 1.20.080, 2.60.030, and 3.20.020 relating to infrastructure responsibilities and funding; Sections 3.70.040 and 3.70.080 relating to wastewater capacity reserve fees; and Sections 5.30.010, 5.30.020, and 5.30.080 relating to wastewater rates and charges for nonresidential users.
2. Schedule the Ordinance for a second reading and adoption at the regular Board meeting of January 7, 2025.

SUMMARY:

The District Code (Code) consists of the District's rules and regulations, codified under the authority of California Government Code Sections 50020–50034. Code updates are necessary over time to reflect changes in applicable law and regulations and to improve coordination with the District's policies, practices, and procedures. Three topics in the Code require amendments because of recent Board actions and staff review of the Infrastructure Responsibilities and Funding policy.

DISCUSSION:

The District Code consists of the rules and regulations of Dublin San Ramon Services District (DSRSD), codified under the authority of Article 2 of Chapter 1 of Division 1 of Title 5 of the Government Code of the State of California. The first District Code was adopted in 1975, combining and organizing the various ordinances then in effect. Code updates are necessary over time to reflect changes in applicable laws and regulations and to improve coordination with the District's policies, practices, and procedures. Staff is proposing amendments to the Code because of recent Board actions and staff review of the Infrastructure Responsibilities and Funding policy. The proposed amendments cover three subject matters:

- Subject #1 – Infrastructure Responsibilities and Funding policy
- Subject #2 – Wastewater capacity reserve fees
- Subject #3 – Wastewater rate and charges for nonresidential users

Subject #1 pertains to the Infrastructure Responsibilities and Funding policy (Attachment 1). The Infrastructure Responsibilities and Funding policy (Policy) was first established in 1997 and last reviewed and affirmed in 2015. The Policy defines responsibility for planning, design, and construction of major and minor infrastructure and establishes use of connection fees as the primary source of funding for major infrastructure. Section 2.60.030, Area-wide facility agreements, of the District Code authorizes the District Engineer to determine what facilities comprise major infrastructure in accordance with the Policy. Because the Policy and the Code are cross-referenced and largely duplicative, staff proposes to amend Code Sections 1.20.080, 2.60.030, and 3.20.020 to fully incorporate the Policy provisions into the Code. If the Board adopts the proposed Code amendments, the District will no longer require the Policy which can then be rescinded at a future Board meeting.

Subject #2 amends certain Code sections related to wastewater capacity reserve fees. At the special Board meeting of

Originating Department: Office of the General Manager	Contact: V. Chiu/J. Lee	Legal Review: Yes
Financial Review: Yes	Cost and Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Infrastructure Responsibilities and Funding Policy Attachment 2 – Marked-up Code Sections 1.20.080, 2.60.030, and 3.20.020 Attachment 3 – Marked-up Code Sections 3.70.040 and 3.70.080 Attachment 4 – Marked-up Code Sections 5.30.010, 5.30.020, and 5.30.080	

May 6, 2024, after receiving a presentation on the District's wastewater capacity reserve fees and installment payment program, the Board directed staff to move forward with the proposed changes to Code Section 3.70.040 to base the eligibility range on dwelling unit equivalents (DUEs) rather than fixed dollar amounts; and to revise Section 3.70.080 to authorize agreements to defer payment of wastewater capacity reserve fees until issuance of a building occupancy permit for affordable housing projects. The Code revisions would require that the projects be within the Cities of Dublin, San Ramon, or Pleasanton, and that any payment deferral agreement be approved by the Board.

Subject #3 amends certain Code sections related to wastewater rates and charges for nonresidential users. In 2022, the District engaged HDR Engineering, Inc., to prepare the 2023 Local and Regional Wastewater Cost of Service Study. The study determined the necessary revenue to meet the District's financial obligations for local and regional wastewater services. On May 2, 2023, the Board adopted Resolution No. 14-23 establishing local and regional wastewater rates with a modified rate structure to provide more accurate allocation of actual treatment costs among nonresidential (commercial, institutional, and industrial) customers. The prior rate structure provided for the District Engineer to characterize nonresidential users as low, medium, or high strength based on estimates of the organic pollutants known as biochemical oxygen demand (BOD) and total suspended solids (TSS) contained in the discharge from various user types (e.g., hotels, gas stations, office complexes, restaurants, gas stations, etc.). Under the wastewater rate structure adopted by the Board in 2023, these nonresidential users are now characterized based on the wastewater strength, which is an average of the BOD and TSS in milligrams per liter (mg/L), that each nonresidential user discharges to the District's wastewater treatment facility. Amendments need to be made to Code Sections 5.30.010, 5.30.020, and 5.30.080 to reflect the approved methodology which, along with the updated rates, was implemented on July 1, 2023, following adoption of Resolution No. 14-23.

The marked-up Code sections are provided in Attachments 2, 3 and 4, and the clean versions are attached as exhibits to the proposed ordinance. Staff recommends scheduling the ordinance for a second reading and adoption at the regular Board meeting of January 7, 2025.



Policy No.: P600-15-3	Type of Policy: Service
Policy Title: Infrastructure Responsibilities and Funding	
Policy Description:	Defines responsibility for major and non-major infrastructure planning design and construction. Establishes use of connection fees as primary source of funding for major infrastructure.
Approval Date: 1/19/2010	Last Review Date: 2015
Approval Resolution No.: 4-10	Next Review Date: 2019
Rescinded Resolution No.: 53-05	Rescinded Resolution Date: 11/15/2005

It is the policy of the Board of Directors of Dublin San Ramon Services District:

1. To retain the right to define specific major infrastructure on a “case by case” basis. For the purposes of this policy, major infrastructure is defined as follows:

- (a) In the potable water system, or any portion of the District’s potable water service area served thereby, major infrastructure includes, but is not limited to, all turnouts, pump stations, reservoirs, chemical addition and other similar facilities as well as the primary interconnecting pipeline loop between facilities and all pipelines with a diameter equal to or greater than 24 inches.
- (b) In the wastewater system, or any portion of the District’s potable water service area served thereby, major infrastructure includes, but is not limited to, all wastewater pumping, treatment, storage and disposal facilities, sludge and other residuals processing and disposal facilities, and other similar facilities, all force mains; and all sewers in the collection system with a diameter equal to or greater than 24 inches.
- (c) In the recycled water system, or any portion of the District’s potable water service area served thereby, major infrastructure includes, but is not limited to, all treatment, pump stations, reservoirs or other forms of storage, and other similar facilities as well as the primary interconnecting pipelines between facilities and all pipelines with a diameter equal to or greater than 24 inches.

2. To retain direct responsibility for the planning, design, and construction of major infrastructure directly through the District's organization. This policy applies to major infrastructure regardless of its location or portion of the District's service area benefitted thereby. However, the design and construction responsibilities for such major infrastructure within a development project may, at the sole discretion of the District, be revised. The terms of such revisions shall be included in a written agreement between the District and the Developer (as used in this policy, Developer means the owner of property being developed, or his or her agent acting as the Developer).

3. To maintain major infrastructure that is sized to meet future demands in suitable operating condition to provide service to future customers using the excess capacity built into major infrastructure.

Policy No.: P600-15-3

Policy Title: Infrastructure Responsibilities and Funding

A renewal and replacement component shall be incorporated into connection fees related to the portion of the capacity of the major infrastructure that is reserved for future growth within all or a portion of the District's service area.

4. For the Developer to retain direct responsibility for the planning, design, and construction of all minor infrastructure in full compliance with the requirements of the District Code, District Specifications and Drawings and standard District practices, and such other pertinent requirements specified by the District; and for the Developer to dedicate minor infrastructure to the District upon acceptance thereof by the District.

5. To require dedication of sufficient and necessary real property interests to the District for all infrastructure. For all items of major infrastructure, excluding pipelines, such real property interest shall be fee title. For pipelines, such real property interests may be an easement interest that provides the District with the perpetual right to operate, maintain, repair and replace the facilities, or an alternative property right determined by the District to be sufficient for its purposes, such as use of a public right of way.

6. To fund planning, design, construction, renewal and replacement costs of major infrastructure from connection fees or other special financing arrangements paid by those within the District's service area, or portion thereof, that receive the benefit of the major infrastructure. In accordance with this principle, the planning, design, construction, renewal and replacement costs of major infrastructure that benefit only a defined portion of the District's service area shall be fully funded from connection fees or other special financing arrangements paid by those developments within the benefited portion of the service area.

7. For the Developer to plan, design, and construct all non-major infrastructure at the Developer's sole expense. For minor infrastructure installed outside of the Developer's project, the design and construction responsibilities may, at the sole discretion of the District, be revised. The terms of such revision shall be included in a written agreement between the District and the Developer. Such planning, design, and construction requirements shall be in accordance with the requirements of the District Code, the District's Standard Procedures, Specifications and Drawings and standard District practices, and such other pertinent requirements specified by the District.

8. To determine, from time to time, at the sole discretion of the District, the size and location of all major and non-major infrastructure, and the portion of the District's service area benefited thereby, and to revise the requirements of the District Code, the District's Specifications and Drawings and standard District practices, and such other pertinent requirements specified by the District.

Policy is current and no changes need to be adopted by the Board of Directors.	
<u>Status Quo Chronology:</u>	
Date Adopted:	
January 19, 2010	
Reviewed by Committee or Board:	Date:
Board	March 17, 2015

**Amendments to Sections 1.20.080, 2.60.030, and 3.20.020
Relating to Infrastructure Responsibilities**

1.20.080 Definitions.

In the construction of this code and of all ordinances of the District, the following rules shall be observed, unless such construction would be inconsistent with the manifest intent of the Board of Directors or the context clearly requires otherwise.

“Account” means the arrangement under which the District furnishes District services to a customer and under which the customer pays for those services.

“Applicant” means a person (who may or may not be a property owner or an authorized agent thereof) who applies for annexation (under Chapter [2.20](#) DSRSDC, Annexation Buy-In Fee), or seeks a planning service agreement (under Chapter [2.30](#) DSRSDC, Planning Services Agreements), an area-wide facilities agreement (under Chapter [2.40](#) DSRSDC, Area-Wide Facilities Agreements), a reimbursement agreement (under Chapter [2.50](#) DSRSDC, Reimbursement Agreements), or a special agreement (under Chapter [2.60](#) DSRSDC, Authority of the District Engineer) with the District under DSRSDC Title [2](#), Planning Level Activities. “Applicant” also means a person who has filed a completed application for water and/or wastewater service under the terms of the appropriate regulations in DSRSDC Titles [3](#), Application for Services, [4](#), Water Service Delivery, and [5](#), Wastewater Service Delivery, respectively. The approved customer may be a different person than the applicant.

“Board of Directors” or “Board” means the Board of Directors of the Dublin San Ramon Services District, California, which is comprised of officials elected by the citizens of the District service area.

“BOD (biochemical oxygen demand)” means the quantity of dissolved oxygen utilized in the biochemical oxidation of organic matter measured using the standard laboratory method therefor, usually expressed in milligrams per liter (mg/L).

Capacity Rights.

1. With respect to a wastewater connection, “capacity rights” means the flow, BOD and suspended solids (SS) capacity purchased by a user upon obtaining a certificate of capacity rights, or, if such data is not available, the average month loadings of a user during some prior calendar year when it can be shown to the satisfaction of the District Engineer that such prior year’s average month loadings are more representative of a user’s use of the wastewater system.
2. With respect to a water connection, “capacity rights” means the flow of water that can pass through the meter purchased by a user upon obtaining a certificate of capacity rights, through which the water is, or is proposed to be, delivered.

“Certificate of capacity rights” (formerly known as “connection permit”) means a certificate granted by the District to an applicant reserving capacity sufficient to provide potable and/or recycled water service through a specified number of equivalent 5/8-inch water meters to be provided on the parcel which will be served by the District, or to provide the wastewater capacity

in terms of flow and strength allocated to the parcel to be served by the District, or both. A certificate of capacity rights will only be issued under DSRSDC Title [3](#), Application for Services, following compliance with all requirements of DSRSDC Titles [1](#), General Provisions, and [2](#), Planning Level Activities. A certificate of capacity rights is subject to the provisions of Chapter [3.60](#) DSRSDC, Service Capacity Allocation.

“Code” means the Dublin San Ramon Services District Code (DSRSDC).

“Connection,” or “service connection,” or “point of connection” each means the point of connection of the customer’s piping with the pipe, meter or other facility owned by the District. **“New connection”** means any connection for which each construction permit required by this code has not been issued by the District for a service connection at the time that a provision of this code is to be applied.

“Construction permit” means a permit which allows the construction, installation, alteration or repair of potable and/or recycled water and/or wastewater facilities connecting to, or proposed to become, District-owned facilities. Construction permits are only issued under Chapter [3.50](#) DSRSDC, Construction Permit, following compliance with all requirements of DSRSDC Titles [1](#), General Provisions, and [2](#), Planning Level Activities. Two types of construction permits are issued by the District:

1. A **“District facilities construction permit”** allows the construction, installation, alteration or repair of any District facilities, subject to all of the requirements set forth in Chapter [3.50](#) DSRSDC, Construction Permit.
2. A **“limited construction permit”** allows the construction, installation, alteration or repair of any customer facilities proposed to be connected, or already connected, to District facilities, subject to all of the requirements set forth in Chapter [3.50](#) DSRSDC, Construction Permit, except for DSRSDC [3.50.020](#)(E) through (H), [3.50.030](#)(A), Faithful Performance and Payment Security, through (D), Indemnification, and DSRSDC [3.50.120](#), Acceptance of fee title or easement(s) and work.

“County” means either the county of Alameda or the county of Contra Costa in the state of California.

“Cross-connection” means any physical connection between any part of a water system used or intended to supply water for potable purposes and any source or system containing water or substance that is not or cannot be approved as safe, wholesome and potable for human consumption. This includes direct piping between the two systems, regardless of the presence of valves, backflow prevention devices, or other appurtenances.

“Customer” means any person, persons, or firm including any public utility, municipality or other public body or institution with an account with the District for service. The customer may be the owner, tenant, or property manager, as appropriate. The customer may be a different person than the applicant.

“Customer facilities” means facilities that solely serve the customer’s buildings and/or property. With respect to the facilities that provide water service (other than facilities dedicated to fire

suppression), customer facilities comprise all facilities located downstream of the District's water meter, typically including pipelines, backflow prevention device, pressure regulating device, and other appurtenances such as sprinklers, pumps, valves, and other fixtures. With respect to the facilities that provide wastewater service, "customer facilities" means the sampling manhole, flow meter, grease interceptor, sewer overflow prevention device, and other pretreatment facilities, if any, and the pipelines from the building structure up to, and including, the connection at the District sewer, whether the pipelines are located within private property or a public road right-of-way, and appurtenances such as pumps and other fixtures used to collect and transport wastewater to the District facilities; such customer facilities are sometimes called side sewers, which include sewer laterals and building sewers. Customer facilities are owned, operated, and required to be maintained by the customer in order to receive District services.

"Customer records" means the public records of the District relating to a particular customer of the District, including, without limitation, records of a customer's name, home and service address, and telephone number; the location, type and size of the customer's service connections, the quantities of water delivered to the customer, and other utility usage data; the charges to, and the payments by, and other credit history of the customer.

"Day" means the period of time between midnight and the midnight following.

"Deduct meter" means a device located downstream of a District water meter, owned and operated by the customer, that, by agreement between the District and the customer, is used for measuring the quantity of water that is delivered for irrigation (or another use that will prevent from being discharged by a customer into a side sewer) in order to calculate the flow being discharged by a customer into a side sewer.

"Developer" means the owner of property being developed, or their agent, acting as the developer, a person who applies for District services to a development which comprises more than a single premises.

"Development" means any construction, expansion, alteration, addition to, rehabilitation, or replacement of any building, structure, or other improvement to, changes in the grade or surface of, real property, or the installation of landscaping thereon. Development is usually, but not necessarily, for the purpose of changing the type, density, or intensity of use of land, which use(s) will require District services through one or more new connections. "New development" means any development for which each construction permit required by this code has not been issued by the District for a service connection at the time that a provision of this code is to be applied.

"District" means the Dublin San Ramon Services District. The words "in the District" mean and include all territory over which the District has or acquires jurisdiction for the exercise of its regulatory or proprietary powers.

"District Engineer" means the District Engineer of the Dublin San Ramon Services District, appointed by the General Manager, or his or her authorized representative acting within the scope of assigned duties. The District Engineer as so appointed shall be a professional engineer registered by the state of California. Notwithstanding the two preceding sentences, the General Manager, if so registered, may act directly as District Engineer.

“District facilities” means the facilities owned, operated, and maintained by the District to provide District services to the public in general. With respect to the facilities that provide water service (other than facilities dedicated to fire suppression), District facilities comprise the primary water meter and all facilities upstream thereof, including turnouts, pipelines, pumps and other appurtenances used to transport and distribute potable water and recycled water, water meters, and reservoirs and other storage and treatment facilities. With respect to the facilities that provide wastewater service, “District facilities” means the sewerage facilities, the pipelines, manholes, lift stations, pumps and other appurtenances (other than the side sewer or other customer facilities) used to collect and transport wastewater, and the treatment works, the facilities used for storage, treatment, and disposal thereof. Except in very rare situations, District facilities serve more than one customer.

“District Secretary” means the Secretary of the Dublin San Ramon Services District, as appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

“District services” means all or any portion of the activities required to provide treatment, storage, transmission, and distribution of potable or recycled water, or the collection, transportation, storage, treatment, and disposal of wastewater.

“Facility” means a facility used, or to be used, by the District to provide, or a customer to receive, a District service.

“Flow” means the rate at which a volume of fluid (water or wastewater) passes through a point of measure over a period of time (e.g., gallons per minute (gpm), million gallons per day (MGD), etc.). For water, flow is calculated by the District Engineer in units corresponding to the maximum continuous flow that can pass through a 5/8-inch water meter.

Gender. The masculine gender includes the feminine and neuter.

“General Manager” means the General Manager of the Dublin San Ramon Services District, appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

“Government agency” shall include, but not be limited to, any agency of the United States Government, the state of California, any political subdivision of the state of California, and any city, county, or special district (other than the District as defined herein).

“Industrial, commercial or institutional structures” refers to buildings and appurtenances including, but not limited to, shops, offices, warehouses, factories, theaters, churches, hospitals and schools.

“Industrial user” means a nonresidential user whose operations generate and/or produce discharges of industrial wastes derived from any production, manufacturing, processing, institutional, industrial, commercial, agricultural, or other activity or operation (whether or not the user also discharges sewage) and whose activity or operations are identified in the North American Industry Classification Manual, 2007, as said manual now exists or is hereafter amended or supplemented.

“Industrial wastes” means the wastes generated by or from industrial processes (including cooling) and/or any wastewater other than sewage generated by an industrial user. Generally, industrial wastes differ from sewage in quantity, strength, temperature, pH, or other chemical constituents, and have the potential, as determined by the District, to adversely impact the operation of the treatment works.

“Local,” with regard to rates, charges, and fees for wastewater services, refers to rates, charges, and fees imposed to pay for the capital costs, including debt service, and operation, maintenance, rehabilitation and replacement expenses of the sewerage facilities, for the collection and/or transportation of wastewater.

“Main” means a pipeline owned by the District and dedicated to public use in the District’s water distribution systems or in the District’s wastewater collection system. Except in ~~very~~—rare ~~circumstances~~situations, a main will generally serves or will serve more than one customer.

“Major infrastructure” means District facilities (whether or not such facilities are yet in existence) that are determined by the District Engineer to be necessary or useful to provide large areas with water or wastewater service ~~in accordance with the District’s major infrastructure policy entitled “Infrastructure Responsibilities and Funding,” as such policy may be updated from time to time by the Board of Directors. Major infrastructure may include, but is not limited to, reservoirs, treatment facilities, pumping plants, transmission and major distribution or collection mains, appurtenances thereto, and necessary or appropriate property interests, and other capital improvements of the potable water system, the recycled water system, the wastewater system, or all. The District Engineer shall determine the size and location of all Major Infrastructure, and the portion or portions of the District’s service area benefited thereby. Responsibility for the planning, design, and construction of major infrastructure shall be directly through the District’s organization, unless otherwise approved by the Board pursuant to DSRSDC 2.6.030, Area-wide facility agreements. Major Infrastructure may include, but is not limited to, the following:~~

1. With respect to the potable water system, all turnouts, pump stations, reservoirs, chemical addition and other similar facilities, primary interconnecting pipeline loop between facilities, and all pipelines, regardless of size, determined by the District Engineer to be Major Infrastructure.
2. With respect to the wastewater system, or any portion of the District’s potable water service area served thereby, all wastewater pumping, treatment, storage and disposal facilities; sludge and other residuals processing and disposal facilities, and other similar facilities; all force mains; and all sewers in the collection system, regardless of size, determined by the District Engineer to be Major Infrastructure.
3. With respect to the recycled water system, or any portion of the District’s potable water service area served thereby, all treatment, pump stations, reservoirs or other forms of storage, and other similar facilities; primary interconnecting pipelines between facilities; and all pipelines, regardless of size, determined by the District Engineer to be Major Infrastructure.

“MGD” means million gallons per day.

"Minor Infrastructure" means all infrastructure, as determined by the District Engineer, to not be Major Infrastructure. The District Engineer shall determine the size and location of all Minor Infrastructure, and the portion or portions of the District's service area benefited thereby.

"Month" means a calendar month.

Number. The single number includes the plural, and the plural number includes the singular.

Or, And. "Or" may be read "and," and "and" may be read "or" if the sense requires it.

"Owner," applied to a building or land, includes any part owner, joint owner, tenant in common, tenant in partnership, joint tenant of or owner of an undivided interest or condominium interest in the whole or part of such building or land. "Owner" also means a developer, agent, or other person authorized in writing to act for the owner with respect to such building or land.

"Permittee" is a person to whom the District has issued any of its permits, including but not limited to construction permit, discharge permit, or use permit.

"Person" means an individual, partnership, association, corporation, limited liability company, association, trust or any other legal entity, public or private, and includes any natural person, firm, organization, company or political subdivision, city, county, the state and the United States of America or any department or agency thereof (excepting the District) unless the code expressly provides otherwise.

"Personal property" includes every kind of property except real property.

"Personnel records" means the personnel, medical and similar files relating to the officers and employees of the District, the disclosure of which would constitute an unwarranted invasion of personal privacy. Employment contracts are not personnel records.

"Potable water" means water of a quality suitable for human consumption as defined in the California Safe Drinking Water Act, Health and Safety Code Section [116275](#), Subdivision (e), as it may be amended from time to time.

"Property" includes real property and personal property.

"Public records of the District" means any writing, document, picture or recording relating to the conduct of the public's business that is prepared, owned, used or retained by the District regardless of physical form or characteristics and which is a public record authorized to be disclosed under the provisions of the California Public Records Act.

"Real property" includes lands and improvements thereon, as well as any possessory or remainder interests, together with associated mineral rights. "Real property" may include both improved or unimproved real property and real property located within and outside the District's boundaries. "Real property" may also be referred to as "property" or "owner's property" in a planning services agreement or other agreement concerning facilities planning.

"Recycled water" means water produced by further treatment of secondary effluent as defined in Title 22, California Code of Regulations, Division 4, Environmental Health, Chapter 3, Reclamation Criteria, as it may be amended from time to time.

“Regional,” with regard to rates, charges, and fees for wastewater services, refers to rates, charges, and fees imposed to pay for the capital costs, including debt service, and operation, maintenance, rehabilitation and replacement expenses of the treatment works, for the storage, treatment, and/or disposal of wastewater.

“Rehabilitation” means extraordinary expenditures for obtaining and installing equipment, accessories or appurtenances which extend the service life and/or improve the capacity or efficiency of the treatment works as originally designed. Rehabilitation costs are considered capital outlays.

“Sanitary sewer” means a sewer into which wastewater is discharged and to which storm, surface and ground waters are not intentionally admitted.

“Service” means the provision by the District of potable water and/or recycled water and/or wastewater service, as the case may be.

“Service area” means that certain area, either within or outside the boundaries of the District, designated as such by the applicable Local Agency Formation Commission under the requirements of the Cortese-Knox-Hertzberg Local Government Reorganization Act of [2000](#), California Government Code Section [56000](#) et seq., as may be amended from time to time, in which the District is authorized to provide one or more District services.

1. **“Water service area”** includes the portion of Contra Costa County, whether or not incorporated, by the Contra Costa County Local Agency Formation Commission designated to receive potable or recycled water service from the District, and also includes the portion of Alameda County, whether or not incorporated, by the Alameda County Local Agency Formation Commission designated to receive potable and/or recycled water service from the District.

2. **“Wastewater service area”** includes the portion of Contra Costa County, whether or not incorporated, by the Contra Costa County Local Agency Formation Commission designated to receive wastewater service from the District, and also includes the portion of Alameda County, whether or not incorporated, by the Alameda County Local Agency Formation Commission designated to receive wastewater service from the District.

“Service assembly” means the pipe and fittings between the District’s water mains and the water meter.

“Sewage” means water or other liquid carrying domestic wastes from sanitary conveniences located in residences, industrial, institutional or commercial structures, whether treated or not, together with such other waters as may be present, or any combination of such wastes and waters.

“Sewer” means a pipe or conduit for carrying sewage and other wastewater.

“Sewer overflow protection device” means a device, installed on a side sewer, owned, operated, and maintained by the owner of the property it serves, which prevents sewage overflow from entering a building by rerouting sewage overflow outside the building.

“Sewerage facilities” means the District facilities (other than treatment works) used to provide wastewater services. Sewerage facilities include pipelines, including manholes, lift stations, pumps

and other appurtenances (other than the side sewer or other customer facilities) used to collect and transport wastewater.

Shall, May. "Shall" is mandatory and "may" is permissive.

Side sewer means the sewer lateral and the building sewer pipe, at the point of connection to the sewer main to the house or building piping. The side sewer is owned, operated, and maintained by the owner of the property it serves.

1. **"Sewer lateral"** means the sewer pipe in a public street or easement connecting a house or building sewer to the District's sewer main. The sewer lateral is owned, operated, and maintained by the owner of the property which it serves.
2. **"Building sewer"** means the sewer pipe on private property connecting a house or a building with the sewer lateral on public property at the property line. The building sewer is owned, operated, and maintained by the owner of the property which it serves.

"SS (suspended solids)" means solids, as measured using the standard laboratory method therefor, that are in suspension in wastewater and which are largely removable by laboratory filtration procedures.

"State" means the state of California.

"Storm sewers" are sewers which carry storm waters, but exclude sewage and industrial wastes. Storm sewers are sometimes also called storm drains.

"Storm water" means liquid flowing in sewers during or following a period of natural precipitation (including rainfall and snowmelt) and resulting therefrom.

"Subscribing agency" means a public agency which contributes wastewater from its wastewater collection system to a wastewater system operated by the District.

"Tenant" or "occupant," applied to a building or land, includes any person holding a written or an oral lease of, or who occupies, the whole or a part of such building or land, either alone or with others.

"Treasurer" means the Treasurer (formerly the District Finance Officer) of the Dublin San Ramon Services District, appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

"Treatment works" means devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes containing liquids and/or solids to implement Section 201 of the Clean Water Act, or necessary to recycle or reuse water at the most economical cost over the useful life of the works. "Treatment works" includes pumping, power and other equipment and their appurtenances; extensions, improvements, remodeling, additions and alterations thereof; elements essential to provide a reliable recycled water supply, such as standby treatment units and clear well facilities; and any works, including acquisition of the land that will be an integral part of the treatment process or is used for ultimate disposal of residues resulting from such treatment; or any other method or system for preventing, abating, reducing, storing, treating,

separating or disposing of municipal waste, including storm water runoff, or industrial waste, including waste in combined storm water and sanitary sewer systems. “Treatment works” includes, without limitation, the definition of “publicly owned treatment works” or “POTW,” as defined by Section 212 of the Clean Water Act ([33](#) USC Section [1292](#)) owned by the District (as defined by Section 502(4) of the Act ([33](#) USC Section [1362](#))).

“TSS (total suspended solids)” means solid matter, as measured using the standard laboratory method therefor, that is suspended in water, wastewater, or other liquids.

“User” means a recipient of potable water, recycled water, and/or wastewater services, including an applicant for a permit authorized or required under this code and a permittee of such permit. A user may or may not be a customer.

“Volume” means the volumetric amount of water or wastewater discharged over a specified period of time.

“Wastewater” means water or other liquid carrying domestic, sanitary, industrial, institutional, and/or commercial wastes from residences, industrial, institutional, or commercial structures, whether treated or not, together with such other waters as may be present, or any combination of such wastes and waters. Sewage and industrial wastes are the principal types of wastewater.

“Wastewater flow meter” means a device used for measuring the flow being discharged by a customer.

“Wastewater services” means the collection, transportation, storage, treatment, and/or disposal of wastewater.

“Water meter” or **“primary water meter”** means a device owned, operated and maintained by the District, used for measuring the quantity of water delivered to a customer.

“Water services” means the transportation, pumping, storage, treatment, and/or distribution of potable water or recycled water.

“Water” means all potable and recycled water intended for delivery to a customer by the District. “Water” includes water that is taken by a user without authorization of the District, and includes water lost during transit through whatever means.

“Week” means seven consecutive days.

“Year” means a calendar year except where otherwise provided.

“Zone 7 Water Agency (Zone 7)” means the Alameda County Flood Control and Water Conservation District, Zone 7 Water Agency, which provides wholesale, treated potable water to the District. [Ord. 69, 1969; Ord. 90, 1971; Ord. 118, 1975; Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 185, 1983; Ord. 192, 1984; Ord. 216, 1988; Ord. 224, 1989; Ord. 227, 1989; Ord. 229, 1989; Ord. 232, 1990; Ord. 254, 1993; Ord. 255, 1994; Ord. 273, 1997; Ord. 327, 2010.]

2.60.030 Area-wide facility agreements.

The District Engineer, subject to Board approval of an area-wide facility agreement, is authorized to determine what facilities comprise Major Infrastructure in accordance with DSRSDC 1.20.080, Definitions, and DSRSDC 3.20.020, Requirements of adequate infrastructure and payment of fees~~the District's major infrastructure policy, as such policy may be updated from time to time by the Board of Directors. All planning, design, construction, property matters, and other requirements, of Major and/or Minor Infrastructure, shall be as proscribed pursuant to this Code, District Standard Procedures, Specifications and Drawings, and standard District practices, unless otherwise approved by the Board.~~

[Ord. 327, 2010.]

3.20.020 Requirement of adequate infrastructure and payment of fees.

A. Adequate Infrastructure. This section governs all Major Infrastructure and all Minor Infrastructure, as specified in DSRSDC 1.20.080, Definitions, that is not major infrastructure regardless of its location. The District Engineer shall maintain the authority to determine the proper design and installation of all such infrastructure. The applicant is responsible for installing its connection to District facilities at the location selected by the District and at the elevation selected by the District. Service will be granted only where all necessary infrastructure has been accepted as substantially complete by District staff. Infrastructure will be accepted as substantially complete by the District only after it has been properly designed, installed, tested, and fully made operational. Infrastructure shall be conveyed to the District at no cost to the District. Infrastructure will not be formally accepted by the District for operation and maintenance until, in the determination of the District in its sole discretion, the infrastructure is adequately protected against the risk of damage, all applicable fees and charges are fully paid, all real property interests have been dedicated to the District, and special conditions outlined in the construction permit have been satisfied. Determination as to proper design and installation shall be made by the District Engineer.

1. The District shall retain the responsibility for the planning, design and construction of all Major Infrastructure. The planning, design and construction of all Minor Infrastructure is that is not major infrastructure are the responsibility of the applicant and shall be done at the applicant's sole expense. For Minor Infrastructure installed to provide service to the applicant's project, the design and construction responsibilities may be revised, at the sole discretion of the District Engineer. The terms of such revision shall be made in writing by the District Engineer. All of such planning, design and construction requirements shall, at a minimum, be in accordance with the requirements of the Dublin San Ramon Services District Code, District master plans, the District's Standard Procedures, Specifications and Drawings, Recycled Water Use Guidelines, and such other pertinent requirements specified by the District.
2. The applicant shall dedicate sufficient and necessary real property interests to the District for all infrastructure, as determined by the District in its sole discretion. For all items of infrastructure, excluding pipeline infrastructure, such real property interest shall be fee title except as the General Manager may otherwise expressly and specifically determine. For pipeline infrastructure, such real property interests may be in the form of an easement

conveying to the District the perpetual right to operate, maintain, repair, rehabilitate and replace the pipeline infrastructure and which prohibits or limits limiting the construction of any other improvements over the easement. Notwithstanding anything to the contrary in this paragraph, unless the District may has accepted or agrees to accept a public utility easement within a roadway depicted in a subdivision or parcel map, or to use its statutory franchise within an existing public right-of-way, or to accept an alternative property right determined in the sole discretion of the District to be sufficient for its purposes.

3. The applicant shall obtain a construction permit pursuant to DSRSDC 3.40.030, Application for service – Construction permit required, from the District prior to construction of any and all infrastructure to be connected to District facilities and dedicated to the District for operation and maintenance. Unpermitted construction, in whole or in part, of any potable water, recycled water, and/or wastewater infrastructure and any appurtenances thereto is a violation of this Codeunlawful.
4. Facilities installed as provided herein shall be operated and maintained by the applicant until the facilities have been accepted by the District, except as specified in the following sentence. In circumstances where a developer requests the District to commence water or wastewater service to one or more parcels within a development before all of the facilities contemplated to be dedicated to the District for the development are complete and ready for acceptance by the District, the District may (but need not), at the sole discretion of the District Engineer, commence service through the facilities then completed, on condition that the developer bear all risk of damage to the as-yet-unaccepted facilities, reimburse the District for costs of repair to the District facilities and other damages resulting from the as-yet-unaccepted facilities as specified in DSRSDC 4.10.080 and 5.10.090, both entitled Damage to District facilities or property, and pay all costs described in the following sentence. Cost of operation and maintenance of the as-yet-unaccepted facilities by the District prior to acceptance by the District shall be borne by applicant.

B. Fees and Charges Paid.

1. Major Infrastructure. The planning, design, construction, renewal, rehabilitation, and replacement costs of Major Infrastructure shall be fully funded by connection fees, development agreements, or other special financing arrangements paid by those within the District's service area, or the portion thereof, that receive the benefit of the Major Infrastructure. Such infrastructure costs that only benefit a defined portion of the District's service area shall be fully funded from connection fees, development agreements, or other special financing arrangements paid by those developments within the benefited portion of the service area. To accommodate future growth within the District, the District shall design and maintain Major Infrastructure that is sized to meet future demands by building excess capacity into this infrastructure. The District shall incorporate a renewal and replacement component into all connection fees, development agreements, or other special financing arrangements related to the portion of the capacity of the Major Infrastructure that is reserved for future growth within all or a portion of the District's service area.

2. Minor Infrastructure. Service to a customer and/or to property will be granted only if the fees, bills and penalties due at the time of connection and charged to or against the property by the District are paid, and all costs of planning, design and construction of all infrastructure that is not Major ~~I~~nfrastructure have been paid in full by the applicant. Except to the extent the law otherwise requires, an owner, tenant or other user of the property are each jointly and severally liable for payment of the foregoing costs and all fees, bills and penalties. [Ord. 69, 1969; Ord. 90, 1971; Ord. 118, 1975; Ord. 147, 1979; Ord. 212, 1987; Ord. 273, 1997; Ord. 327, 2010.]

**Amendments to Sections 3.70.040 and 3.70.080
Relating to Wastewater Capacity Reserve Fees**

3.70.040 Installment payment of regional wastewater capacity reserve fees.

Payment of the eligible portion of the regional wastewater capacity reserve fee in monthly installments is an option available, in the manner described in this section, to: (A) nonresidential applicants, including school applicants; (B) the affordable units within any residential development in the city of San Ramon that meet or exceed the adopted “Citywide Below Market Rate” requirement, as described in the San Ramon general plan; (C) the affordable units within any residential development in the city of Dublin that meet or exceed the implemented “affordability requirement,” as described in the city of Dublin zoning ordinance; and (D) the affordable units within any residential development in the city of Pleasanton that meet or exceed the required percentage of “inclusionary units” for a development as defined in the inclusionary zoning ordinance of the city of Pleasanton. To the extent allowed by the preceding sentence, the District may allow a qualified applicant to defer payment of the specified portion of the regional wastewater capacity reserve fee. Applicants participating in the option offered herein shall enter into an agreement with the District and pay an initial setup fee and a monthly charge associated with the administration of this option.

- A. Minimum and Maximum Regional Wastewater Capacity Reserve Fee. Where the ~~amount of the~~ regional wastewater capacity reserve fee otherwise eligible for deferral pursuant to this section is ~~calculated at~~ between ~~the fee amount then applicable to two dwelling unit equivalents and ten dwelling unit equivalents~~~~\$25,000 and \$100,000~~, payment of the eligible portion thereof plus five percent per annum interest may be made in monthly installments over a period up to 10 years, if, following execution by the user of an agreement for installment payments of regional wastewater capacity reserve fees in a form approved by the Board, the agreement is executed by the General Manager on behalf of the District.
- B. Agreement Conditions. Without limitation upon such other terms and conditions as the Board may require, such agreement shall at a minimum provide: (1) that an individual water meter shall be installed for the measurement of all potable water used on the property or that portion of the property for which wastewater service has been requested; and (2) that the user shall pay in full, upon entering into the agreement, all of the potable water capacity reserve fee, all of the recycled water capacity reserve fee, all of the local wastewater capacity reserve fee, all of the regional wastewater capacity reserve fee not eligible for deferral, and 20 percent of the regional wastewater capacity reserve fee eligible for deferral, and the user shall thereafter, in monthly installments, pay the balance of the regional wastewater capacity reserve fee eligible for deferral. Each installment payable under the agreement shall be paid within 30 days of billing.
 - 1. Administrative Charges. As a condition of approval of an agreement for installment payments of regional wastewater capacity reserve fees, the applicant shall also pay an installment payment initial setup fee and a monthly administration charge pursuant to DSRSDC 3.70.070(B)(14), Inspection and project review fees – Miscellaneous fees, to compensate for the District’s cost of administering the agreement.

For all agreements for installment payments of regional wastewater capacity reserve fees executed on or after October 16, 2003, the balance of the regional wastewater capacity reserve fee eligible for deferral shall be deemed to include an installment payment initial setup fee, in an amount established by separate ordinance or resolution of the Board to compensate for the District's cost of administering the agreement.

For all agreements for installment payments of regional wastewater capacity reserve fees executed before October 16, 2003, each monthly installment shall include a monthly administration charge in an amount determined by the District from time to time to compensate for the District's cost of administering the agreement.

2. Additional Charges for Late Payment. Upon late payment or nonpayment of any installment when due, the entire remaining balance shall immediately become due and payable. A late charge may also be assessed in accordance with Chapter [1.50](#) DSRSDC, Nonpayment of Fees and Charges. The District, at its discretion, may charge an additional fee for collection of overdue fees and charges. Remedies for collection and enforcement shall be in accordance with Chapter [1.50](#) DSRSDC, Nonpayment of Fees and Charges.
3. Reduction in Capacity. Upon failure to pay the entire remaining balance (as described in subsection (B)(2) of this section, Additional Charges for Late Payment) within 60 days of notice of delinquency, service to the property shall be discontinued by means of disconnecting or plugging the wastewater service lateral in its entirety, or, as an alternative, the District may install a device in the wastewater service lateral (or in the water service lateral) to reduce the allowable flow therein in proportion to the amount paid towards the entire regional wastewater capacity reserve fee for the applicant's property. In making this calculation, the District may treat revenues received from the local wastewater capacity charge as if they had been paid against the regional wastewater capacity charge in order to arrive at a single amount of capacity in both the local and the regional wastewater systems, measured in dwelling unit equivalents.
4. Assignment to Property. Agreements entered pursuant hereto shall include a description of the property affected thereby, shall provide that they shall not be assignable without the express written consent of the General Manager, and each such agreement shall be submitted by the District to the county recorder's office for the county in which the property is located, for recordation in the official records thereof.

C. Nonpayment Remedies. Remedies of the District for nonpayment or any other failure to comply with the terms and conditions of any agreement entered pursuant to the provisions of this section shall be deemed cumulative and in addition to any and all other remedies which may accrue to the District by such reason. [Ord. 273, 1997; Ord. 274, 1997; Ord. 303, 2004; Ord. 318, 2006; Ord. 321, 2008; Ord. 324, 2009; Ord. 327, 2010.]

3.70.080 Time of payment.

Construction permits shall not be issued until all District fees have been paid, except for capacity reserve fees pursuant to DSRSDC [3.70.010](#) through [3.70.030](#), to be paid later in accordance with this

section. Certificates of capacity rights shall not be issued until all District fees associated therewith have been paid in full except for payment of the portion of the regional wastewater capacity reserve fee eligible for installment payments pursuant to an agreement duly executed by the applicant and the District as provided in DSRSDC [3.70.040](#), Installment payment of regional wastewater capacity reserve fees. Zone 7 wholesale fees shall be collected at the time the water meter is installed pursuant to the agreement between Zone 7 and the District. Prepayment of capacity reserve fees is not permitted.

A. Capacity Reserve Fee. No connection to the facilities of the District shall be made, certificate of capacity rights issued, nor water meter installed until the capacity reserve fees are paid except as otherwise provided in DSRSDC [3.70.040](#), Installment payment of regional wastewater capacity reserve fees.

1. Water capacity reserve fees shall be paid within 30 calendar days prior to installation of a new or larger water meter.

2. Wastewater capacity reserve fees shall be paid as follows:

a. For connections within the District's wastewater service area, wastewater capacity reserve fees shall be paid within 30 calendar days prior to installation of a new or larger water meter.

ba. If installation of a new or larger water meter is not required but a building permit is required by the city or county of jurisdiction, wastewater capacity reserve fees shall be paid within 30 calendar days prior to issuance of the building permit. No building permit may be issued until capacity reserve fees are paid.

cb. If neither a building permit nor a new or larger water meter is required, wastewater capacity reserve fees shall be paid within 30 calendar days prior to an application for wastewater service submitted pursuant to DSRSDC [3.40.030](#).

de. If the initiation of service is not subject to the provisions of DSRSDC [3.40.030](#), and neither a building permit nor a new or larger water meter is required, wastewater capacity reserve fees shall be paid within 30 calendar days prior to the first use of the additional capacity required as a result of the expansion of any building or structure, or of the intensification of use, or of the initiating of service to a new building or structure subject to the provisions of DSRSDC [3.40.040](#).

e. Notwithstanding any provision to the contrary in DSRSDC 3.70.010, 3.70.040, or 3.70.080, the General Manager may provide by written agreement, which shall be approved by the Board, for the deferral of payment of wastewater capacity reserve fees until issuance of a building occupancy permit for affordable housing projects within Dublin, San Ramon, and Pleasanton as these projects are defined in DSRSDC 3.70.040. Any agreement proposed pursuant to this subsection 3.70.080 (A)(2)(e) may include both regional and local wastewater capacity fees and shall, to the extent applicable, contain substantially the same terms as provided for installment payment agreements as provided in DSRSDC 3.70.040(B) and 3.70.040(C).

- B. Project Planning and Review Fees. Project planning and review fees pursuant to DSRSDC [3.70.070](#), Inspection and project review fees – Miscellaneous fees, shall be due and payable upon the initial submittal of plans for review. Project planning and review fees assume review of two iterations of improvement plans for which the fees are charged; review of additional iterations is beyond typical services and will require additional payments. Payment for additional plan review services shall be made prior to approval of plans if no construction permit is required, and prior to issuance of a construction permit if a construction permit is required.
- C. Inspection Fees. Inspection fees pursuant to DSRSDC [3.70.070](#), Inspection and project review fees – Miscellaneous fees, shall be due and payable prior to issuance of a construction permit. In the event that the construction permit expires per DSRSDC [3.50.040](#), Expiration of construction permit, and an extension is not granted per DSRSDC [3.50.050](#), Extension of construction permit, inspection fees paid in advance under this subsection [3.70.080\(C\)](#) may be refunded, pro rata, based upon services rendered by the District.
- D. Miscellaneous Fees and Charges. Other fees and charges established by the Board from time to time shall be due and payable as specified in the ordinance or resolution establishing such fees or charges.
- E. Failure to Timely Pay Fees and Charges. Failure to pay for fees or charges incurred during construction and prior to project acceptance may result in halt in construction inspection, or provision of services that the District provides, until such fees or charges are paid in full. [Ord. 339, 2016. Prior legislation: Ord. 69, 1969; Ord. 107, 1974; Ord. 118, 1975; Ord. 133, 1978; Ord. 142, 1978; Ord. 146, 1979; Ord. 170, 1981; Ord. 190, 1984; Ord. 216, 1988; Ord. 247, 1992; Ord. 249, 1992; Ord. 270, 1996; Ord. 273, 1997; Ord. 327, 2010; Ord. 331, 2013.]

**Amendments to Sections 5.30.010, 5.30.020, and 5.30.080
Relating to Wastewater Rates and Charges**

5.30.010 User classification.

Users of the treatment works shall be categorized as follows for billing purposes:

- A. Residential Users. **“Residential user”** means a resident of a single- or multiple-family dwelling receiving District services at his or her place of residence. The classes of residences are generally defined in subsections (A)(1) through (4) of this section, and the District Engineer shall have discretion to determine which class is applicable to a particular residential user where that user shares some characteristics of more than one class. In the absence of a determination to the contrary, each residential user shall be deemed to be residing in a single-family dwelling unit (or residence).
 1. **“Multifamily residence”** (or **“multiple-family residence”**) means a residential unit (other than an accessory dwelling unit) attached to one or more other residential units, with one or more adjacent common areas irrigated through a separate irrigation water meter. This includes apartments, condominiums, and townhomes as further described in subsections (A)(1)(a) through (c) of this section. Neither a single-family dwelling nor an accessory dwelling unit is a multifamily residence.
 - a. **“Apartment”** means a multifamily residence that is owned in common with one or more other apartments, and with the underlying land and one or more adjacent common areas. Apartments are intended to be rented to a tenant or other occupant.
 - b. **“Condominium”** means a multifamily residence that is individually owned, where the underlying land and one or more adjacent common areas are under common ownership.
 - c. **“Townhome”** means a multifamily residence that is individually owned along with the underlying land, but adjacent to common areas under separate or common ownership.
 2. **“Accessory dwelling unit”** means a residential unit, no larger than the maximum size authorized for use as a second dwelling unit, or as an accessory dwelling unit, by the local agency with land use authority, with a separate kitchen, sleeping, and bathroom facilities, which receives water service through the same water meter as, and which is located on the same individual parcel of land with the same numerical street address as, the single-family dwelling unit, but which is smaller than (or otherwise subservient to) the single-family dwelling unit that serves as the principal residence on the parcel of land.
 3. **“Single-family dwelling unit”** (or **“residence”**) means a residential unit located on its own individual parcel of land (with or without an accessory dwelling unit) and designed to house one family and which is not attached to another dwelling (other than an accessory dwelling unit).

- a. **“Single-family dwelling unit”** (or **“residence”**) includes each mobile home located on its own individual parcel of land and not in a mobile home park.
- b. **“Single-family dwelling unit”** (or **“residence”**) also includes each residential dwelling unit attached to one or more other residential units where each unit is located on its own individual parcel of land, but without an adjacent common area irrigated through a separate irrigation water meter.

4. Notwithstanding the foregoing, each mobile home located in a mobile home park is also defined as a multifamily residence, subject to the District Engineer’s discretion to determine that another class is more appropriate.

B. Nonresidential ~~Nonindustrial Dischargers~~/Users. Nonresidential ~~nonindustrial dischargers~~/users are characterized ~~by the District Engineer as low, medium, and high strength uses~~ based on ~~the wastewater strength that the user supplies to the District’s wastewater treatment facility and may be commercial, institutional, and industrial customer types estimates of the respective BOD and SS being discharged. Wastewater strength is an average of the BOD and TSS, per mg/L. Nonresidential users are designated as follows:~~

1. Less than or equal to 300 mg/L
2. Between 300 and 450 mg/L
3. Between 450 and 600 mg/L
4. Between 600 and 750 mg/L
5. Between 750 and 900 mg/L
6. Between 900 and 1,050 mg/L
7. Greater than 1,050 mg/L.

1. ~~The following categories are examples of low strength institutional and commercial uses:~~

- a. ~~Gas stations, banks, hotels, private office complexes, schools (excluding cafeterias), retail and wholesale stores and bars.~~
~~Low strength uses includes all users not assigned by the District Engineer to a higher strength classification.~~

2. ~~The following categories are examples of medium strength institutional and commercial uses:~~

- a. ~~Fast Food Restaurant. Primarily engaged in cooking and serving of food utilizing disposable serving products (i.e., styrofoam, plastic or paper). May perform limited baking activities relative to foods which are served with the meal and are generally not sold separately.~~
- b. ~~Full Service Restaurant, Cafeteria and Banquet Facilities. Primarily engaged in cooking and serving of meals utilizing flatware, silverware, glasses, dishwashing and limited baking activities for on-site use.~~

3. The following categories are examples of high strength industrial and commercial uses:

- a. Grocery Market with Garbage Disposal. Primarily engaged in selling of goods and food products that are not dry goods, where food products are prepared on site.
- b. Bakeries.

C. Significant Industrial User. As defined in the definition for "Significant industrial user" in DSRSDC [5.20.030](#), Definitions. ~~Other industrial users are characterized as low, medium, and high strength dischargers as determined by the District Engineer.~~

D. Subscribing Agency. A public agency that contributes wastewater from its wastewater collection system to a wastewater system operated by the District. [Ord. 341, 2017; Ord. 342, 2017. Prior legislation: Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 273, 1997; Ord. 327, 2010.]

5.30.020 Establishment of service and calculation of service charges.

- A. Establishment. Periodic service charges, including a local service charge and a regional service charge, are established for all users connected to the wastewater system according to the schedule set forth by separate ordinance or resolution duly adopted from time to time by the Board. As is set forth in DSRSDC [5.10.050](#)(E), Liability of Owner and Tenant, owners, their tenants, and other users of the property shall be jointly and severally liable for payment of charges, including the service, demand, and loading charges described in this section.
- B. Calculation. Service charges shall be calculated by user class in the following manner:
 1. Residential Users. Service charges for residential users shall be based on discharges of wastewater flow based on water deliveries, and the BOD and TSS as estimated by the District Engineer. The service charge will apply to each residential dwelling unit, as such units are described in DSRSDC [5.30.010](#)(A), Residential Users. The Board may adopt a flat rate for all residential customers residing in a certain residence class or dwelling unit type.
 2. Nonresidential ~~Dischargers/~~Users. Except as specified in DSRSDC [5.30.080](#), Shared potable meter or nonmetered service, or in subsection (B)(3) of this section, Significant Industrial Users, service charges for commercial, institutional, and industrial and commercial users shall be based on flow as measured by deliveries of potable water through the potable water meter serving that user, and the volume and wastewater strength that the user supplies to the District's wastewater treatment facility ~~estimated BOD and SS as established by the District Engineer, which estimate may be based on the classification of the estimated strength (typically classified as low, medium, or high) of that type of use.~~ The District Engineer has the discretion to recommend that a flat rate or a minimal charge be developed for and levied upon all commercial, institutional, and industrial and commercial users of a common type or classification.
 3. Significant Industrial Users. Service charges for such significant industrial users shall be based on the measured volume and wastewater strength that the user supplies into the District's sewer system ~~discharges of wastewater flow, BOD and SS.~~ The measurements shall be

obtained from monitoring facilities installed on public property at the points of discharge to the sewer system, unless another location is approved by the District Engineer. Both installation and operating costs of the monitoring facilities shall be at the sole expense of the user. Frequency of monitoring shall be determined by the District Engineer.

Service charges for such significant industrial users shall be comprised of demand charges and loading charges. Demand charges shall be based on capacity rights for each peak month billable parameter and shall be collected in periodic installments. Upon determining that an unusually high measurement is not representative of a significant industrial user's long-term use of the wastewater system and/or can be explained by a onetime event, the District Engineer shall have discretion to decline to use such measurement as the peak month billable parameter for the calculation of demand charges. Daily use shall be based on the number of normal working days in the peak month. Normal working days shall be defined as the normal five-day work week of Monday through Friday, less holidays. For a user's normal work days to exceed five days a week, the flow from the sixth and/or seventh day must approximate the average daily flow of the five-day work week.

The District Engineer has the discretion to use a significant industrial user's peak month use for each billable parameter to calculate demand charges, if: (a) each billable parameter used is greater than the capacity rights; (b) the significant industrial user does not want to purchase more capacity rights; and (c) it appears that the significant industrial user will eventually lower use to within the significant industrial user's capacity rights.

When a significant industrial user discharges less than the peak month use figures used to calculate the demand charge, regardless of whether they are based on capacity rights or actual wastewater discharges, the significant industrial user shall be billed for the full amount for which capacity was reserved. Should the peak month use figures be exceeded, the significant industrial user shall be billed the demand unit costs multiplied by the new peak month discharge. This amount shall be assessed retroactively to the beginning of the fiscal year and for each month through the remainder of the fiscal year. The new peak month discharge shall also be used to calculate demand charges for the following four years or until either a higher peak month discharge occurs or the significant industrial user maintains discharges within the significant industrial user's capacity rights for a period of one year.

Loading charges shall be computed and derived according to the recorded discharge for the billing period.

If the significant industrial user's wastewater flow and strengths are relatively constant, the District Engineer may establish a unit rate per hundred cubic feet (ccf) of metered water use or wastewater discharged until the time that it has been determined that there has been a significant change, as determined at the discretion of the District Engineer, in the significant industrial user's operation which would materially affect sewage flows and strengths.

4. Subscribing Agencies. Service charges to subscribing agencies shall be based on measured discharges of wastewater flow, BOD and TSS and shall be established by contract, or, if the contract so provides, as determined by the District Engineer from time to time. [Ord. 341, 2017. Prior legislation: Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 185, 1983; Ord.

187, 1984; Ord. 192, 1984; Ord. 197, 1985; Ord. 199, 1985; Ord. 214, 1987; Ord. 221, 1988; Ord. 228, 1989; Ord. 231, 1990; Ord. 237, 1991; Ord. 245, 1991; Ord. 253, 1993; Ord. 257, 1994; Ord. 262, 1995; Ord. 267, 1995; Ord. 270, 1996; Ord. 273, 1997; Ord. 319, 2007; Ord. 327, 2010.]

5.30.080 Shared potable meter or nonmetered service.

A. Shared Potable Meter. The service charges for multiple nonresidential users who receive water service through a single water meter shall be calculated using the estimated BOD and TSS for the classification (selected from the classifications applicable to the use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer.

If the customer properly installs and maintains an approved submeter in full compliance with DSRSDC 5.30.050(C), Submetering Requested by Customer, and with the agreement between the customer and the District pursuant thereto:

1. The estimated BOD and TSS for the classification (selected from the classifications applicable to the use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer, shall be applied to the full quantity of water delivered through the submeter.
2. The estimated BOD and TSS for the classification (selected from the classifications applicable to the remaining use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer, shall be applied to the remainder of the quantity of water delivered through the shared meter.

B. Nonresidential Users Not Receiving Metered Water Service. Service charges for nonresidential users not receiving metered water service shall be based on discharges of wastewater flow, BOD, and TSS as estimated by the District Engineer.

C. Flow Meters. Notwithstanding DSRSDC 5.30.020(B)(2), Nonresidential Dischargers/Users, or the preceding provisions of this section, where a flow meter has been installed and is maintained pursuant to DSRSDC 5.30.050(A), Flow Meter, or Other Monitoring Device(s) Required by District, the service charge shall be calculated based on the wastewater strength and flow, as measured by the flow meter and the estimated BOD and SS as established by the District Engineer, which estimate may be based on the classification of the estimated strength (typically classified as low, medium, or high) of that type of use.

D. Deduct Meters. Notwithstanding DSRSDC 5.30.020(B)(2), Nonresidential Dischargers/Users, or the provisions of subsection (C) of this section, Flow Meters, where a deduct meter has been installed and is maintained pursuant to DSRSDC 5.30.050(B), Deduct Meter, or Other Measuring Device(s) Requested by Customer, the service charge shall be calculated based on the wastewater strength and flow, as measured through the flow water meter less the flow measured by the deduct meter and the estimated BOD and SS as established by the District Engineer, which estimate may be based on the classification of the estimated strength (typically classified as low, medium, or high) of that

~~type of use~~, to the extent pursuant to, and in accordance with the terms and conditions specified in, a written agreement between the District and the customer. [Ord. 341, 2017. Prior legislation: Ord. 327, 2010.]

ORDINANCE NO. _____

AN ORDINANCE AMENDING DISTRICT CODE SECTIONS 1.20.080, 2.60.030, AND 3.20.020 RELATING TO INFRASTRUCTURE RESPONSIBILITIES AND FUNDING; SECTIONS 3.70.040 AND 3.70.080 RELATING TO WASTEWATER CAPACITY RESERVE FEES; AND SECTIONS 5.30.010, 5.30.020, AND 5.30.080 RELATING TO WASTEWATER RATES AND CHARGES FOR NONRESIDENTIAL USERS

WHEREAS, the Infrastructure Responsibilities and Funding policy defines responsibility for the planning, design, and construction of major and minor infrastructure and establishes use of connection fees as the primary source of funding for major infrastructure; and

WHEREAS, Section 2.60.030, Area-wide facility agreements, of the District Code authorizes the District Engineer to determine what facilities comprise major infrastructure in accordance with the policy; and

WHEREAS, incorporating the Infrastructure Responsibilities and Funding policy into the District Code eliminates the need to reference and maintain two documents pertaining to infrastructure responsibilities and funding; and

WHEREAS, on May 6, 2024, the Board of Directors directed staff to amend Section 3.70.040 of the District Code to base the eligibility range on dwelling unit equivalents (DUEs) versus fixed dollar amounts, and Section 3.70.080 to allow deferral of payment of wastewater capacity reserve fees until issuance of a building occupancy permit for affordable housing projects; and

WHEREAS, on May 2, 2023, the Board of Directors adopted Resolution No. 14-23 establishing local and regional wastewater rates with a modified rate structure for more accurate allocation of actual treatment costs among nonresidential (commercial, institutional, and industrial) customers; and

WHEREAS, amendments to Sections 5.30.010, 5.30.020, and 5.30.080 of the District Code are required to reflect the current wastewater rate structure for nonresidential users adopted by Resolution No. 14-23; and

WHEREAS, non-substantive conforming revisions were also made to the Code sections referenced herein as shown in the attached exhibits.

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of Dublin San Ramon Services District as follows:

1. Sections 1.20.080, 2.60.030, and 3.20.020 relating to infrastructure responsibilities and funding are hereby amended as shown in the attached Exhibit "1."
2. Sections 3.70.040 and 3.70.080 relating to wastewater capacity reserve fees are hereby amended as shown in the attached Exhibit "2."

Ord. No. _____

3. Sections 5.30.010, 5.30.020, and 5.30.080 relating to wastewater rates and charges for nonresidential users are hereby amended as shown in the attached Exhibit "3."

4. This Ordinance shall take effect thirty (30) days after its adoption.

5. For publication in the District Code, the General Manager, or designee, is authorized to make non-substantive administrative changes to the amended sections, as necessary and as approved by the District General Counsel, including revisions in formatting as may be suggested by the publisher, for consistency and ease of reference.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 7th day of January, 2025, by the following vote:

AYES:

NOES:

ABSENT:

, President

ATTEST: _____
Nicole Genzale, District Secretary

DATE OF ATTESTATION: _____

**Amendments to Sections 1.20.080, 2.60.030, and 3.20.020
Relating to Infrastructure Responsibilities**

1.20.080 Definitions.

In the construction of this code and of all ordinances of the District, the following rules shall be observed, unless such construction would be inconsistent with the manifest intent of the Board of Directors or the context clearly requires otherwise.

“Account” means the arrangement under which the District furnishes District services to a customer and under which the customer pays for those services.

“Applicant” means a person (who may or may not be a property owner or an authorized agent thereof) who applies for annexation (under Chapter [2.20](#) DSRSDC, Annexation Buy-In Fee), or seeks a planning service agreement (under Chapter [2.30](#) DSRSDC, Planning Services Agreements), an area-wide facilities agreement (under Chapter [2.40](#) DSRSDC, Area-Wide Facilities Agreements), a reimbursement agreement (under Chapter [2.50](#) DSRSDC, Reimbursement Agreements), or a special agreement (under Chapter [2.60](#) DSRSDC, Authority of the District Engineer) with the District under DSRSDC Title [2](#), Planning Level Activities. “Applicant” also means a person who has filed a completed application for water and/or wastewater service under the terms of the appropriate regulations in DSRSDC Titles [3](#), Application for Services, [4](#), Water Service Delivery, and [5](#), Wastewater Service Delivery, respectively. The approved customer may be a different person than the applicant.

“Board of Directors” or “Board” means the Board of Directors of the Dublin San Ramon Services District, California, which is comprised of officials elected by the citizens of the District service area.

“BOD (biochemical oxygen demand)” means the quantity of dissolved oxygen utilized in the biochemical oxidation of organic matter measured using the standard laboratory method therefor, usually expressed in milligrams per liter (mg/L).

Capacity Rights.

1. With respect to a wastewater connection, “capacity rights” means the flow, BOD and suspended solids (SS) capacity purchased by a user upon obtaining a certificate of capacity rights, or, if such data is not available, the average month loadings of a user during some prior calendar year when it can be shown to the satisfaction of the District Engineer that such prior year’s average month loadings are more representative of a user’s use of the wastewater system.
2. With respect to a water connection, “capacity rights” means the flow of water that can pass through the meter purchased by a user upon obtaining a certificate of capacity rights, through which the water is, or is proposed to be, delivered.

“Certificate of capacity rights” (formerly known as “connection permit”) means a certificate granted by the District to an applicant reserving capacity sufficient to provide potable and/or recycled water service through a specified number of equivalent 5/8-inch water meters to be provided on the parcel which will be served by the District, or to provide the wastewater capacity

in terms of flow and strength allocated to the parcel to be served by the District, or both. A certificate of capacity rights will only be issued under DSRSDC Title [3](#), Application for Services, following compliance with all requirements of DSRSDC Titles [1](#), General Provisions, and [2](#), Planning Level Activities. A certificate of capacity rights is subject to the provisions of Chapter [3.60](#) DSRSDC, Service Capacity Allocation.

“Code” means the Dublin San Ramon Services District Code (DSRSDC).

“Connection,” or “service connection,” or “point of connection” each means the point of connection of the customer’s piping with the pipe, meter or other facility owned by the District. **“New connection”** means any connection for which each construction permit required by this code has not been issued by the District for a service connection at the time that a provision of this code is to be applied.

“Construction permit” means a permit which allows the construction, installation, alteration or repair of potable and/or recycled water and/or wastewater facilities connecting to, or proposed to become, District-owned facilities. Construction permits are only issued under Chapter [3.50](#) DSRSDC, Construction Permit, following compliance with all requirements of DSRSDC Titles [1](#), General Provisions, and [2](#), Planning Level Activities. Two types of construction permits are issued by the District:

1. A **“District facilities construction permit”** allows the construction, installation, alteration or repair of any District facilities, subject to all of the requirements set forth in Chapter [3.50](#) DSRSDC, Construction Permit.
2. A **“limited construction permit”** allows the construction, installation, alteration or repair of any customer facilities proposed to be connected, or already connected, to District facilities, subject to all of the requirements set forth in Chapter [3.50](#) DSRSDC, Construction Permit, except for DSRSDC [3.50.020](#)(E) through (H), [3.50.030](#)(A), Faithful Performance and Payment Security, through (D), Indemnification, and DSRSDC [3.50.120](#), Acceptance of fee title or easement(s) and work.

“County” means either the county of Alameda or the county of Contra Costa in the state of California.

“Cross-connection” means any physical connection between any part of a water system used or intended to supply water for potable purposes and any source or system containing water or substance that is not or cannot be approved as safe, wholesome and potable for human consumption. This includes direct piping between the two systems, regardless of the presence of valves, backflow prevention devices, or other appurtenances.

“Customer” means any person, persons, or firm including any public utility, municipality or other public body or institution with an account with the District for service. The customer may be the owner, tenant, or property manager, as appropriate. The customer may be a different person than the applicant.

“Customer facilities” means facilities that solely serve the customer’s buildings and/or property. With respect to the facilities that provide water service (other than facilities dedicated to fire

suppression), customer facilities comprise all facilities located downstream of the District's water meter, typically including pipelines, backflow prevention device, pressure regulating device, and other appurtenances such as sprinklers, pumps, valves, and other fixtures. With respect to the facilities that provide wastewater service, "customer facilities" means the sampling manhole, flow meter, grease interceptor, sewer overflow prevention device, and other pretreatment facilities, if any, and the pipelines from the building structure up to, and including, the connection at the District sewer, whether the pipelines are located within private property or a public road right-of-way, and appurtenances such as pumps and other fixtures used to collect and transport wastewater to the District facilities; such customer facilities are sometimes called side sewers, which include sewer laterals and building sewers. Customer facilities are owned, operated, and required to be maintained by the customer in order to receive District services.

"Customer records" means the public records of the District relating to a particular customer of the District, including, without limitation, records of a customer's name, home and service address, and telephone number; the location, type and size of the customer's service connections, the quantities of water delivered to the customer, and other utility usage data; the charges to, and the payments by, and other credit history of the customer.

"Day" means the period of time between midnight and the midnight following.

"Deduct meter" means a device located downstream of a District water meter, owned and operated by the customer, that, by agreement between the District and the customer, is used for measuring the quantity of water that is delivered for irrigation (or another use that will prevent from being discharged by a customer into a side sewer) in order to calculate the flow being discharged by a customer into a side sewer.

"Developer" means the owner of property being developed, or their agent, acting as the developer, who applies for District services to a development which comprises more than a single premises.

"Development" means any construction, expansion, alteration, addition to, rehabilitation, or replacement of any building, structure, or other improvement to, changes in the grade or surface of, real property, or the installation of landscaping thereon. Development is usually, but not necessarily, for the purpose of changing the type, density, or intensity of use of land, which use(s) will require District services through one or more new connections. "New development" means any development for which each construction permit required by this code has not been issued by the District for a service connection at the time that a provision of this code is to be applied.

"District" means the Dublin San Ramon Services District. The words "in the District" mean and include all territory over which the District has or acquires jurisdiction for the exercise of its regulatory or proprietary powers.

"District Engineer" means the District Engineer of the Dublin San Ramon Services District, appointed by the General Manager, or his or her authorized representative acting within the scope of assigned duties. The District Engineer as so appointed shall be a professional engineer registered by the state of California. Notwithstanding the two preceding sentences, the General Manager, if so registered, may act directly as District Engineer.

“District facilities” means the facilities owned, operated, and maintained by the District to provide District services to the public in general. With respect to the facilities that provide water service (other than facilities dedicated to fire suppression), District facilities comprise the primary water meter and all facilities upstream thereof, including turnouts, pipelines, pumps and other appurtenances used to transport and distribute potable water and recycled water, water meters, and reservoirs and other storage and treatment facilities. With respect to the facilities that provide wastewater service, “District facilities” means the sewerage facilities, the pipelines, manholes, lift stations, pumps and other appurtenances (other than the side sewer or other customer facilities) used to collect and transport wastewater, and the treatment works, the facilities used for storage, treatment, and disposal thereof. Except in very rare situations, District facilities serve more than one customer.

“District Secretary” means the Secretary of the Dublin San Ramon Services District, as appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

“District services” means all or any portion of the activities required to provide treatment, storage, transmission, and distribution of potable or recycled water, or the collection, transportation, storage, treatment, and disposal of wastewater.

“Facility” means a facility used, or to be used, by the District to provide, or a customer to receive, a District service.

“Flow” means the rate at which a volume of fluid (water or wastewater) passes through a point of measure over a period of time (e.g., gallons per minute (gpm), million gallons per day (MGD), etc.). For water, flow is calculated by the District Engineer in units corresponding to the maximum continuous flow that can pass through a 5/8-inch water meter.

Gender. The masculine gender includes the feminine and neuter.

“General Manager” means the General Manager of the Dublin San Ramon Services District, appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

“Government agency” shall include, but not be limited to, any agency of the United States Government, the state of California, any political subdivision of the state of California, and any city, county, or special district (other than the District as defined herein).

“Industrial, commercial or institutional structures” refers to buildings and appurtenances including, but not limited to, shops, offices, warehouses, factories, theaters, churches, hospitals and schools.

“Industrial user” means a nonresidential user whose operations generate and/or produce discharges of industrial wastes derived from any production, manufacturing, processing, institutional, industrial, commercial, agricultural, or other activity or operation (whether or not the user also discharges sewage) and whose activity or operations are identified in the North American Industry Classification Manual, 2007, as said manual now exists or is hereafter amended or supplemented.

“Industrial wastes” means the wastes generated by or from industrial processes (including cooling) and/or any wastewater other than sewage generated by an industrial user. Generally, industrial wastes differ from sewage in quantity, strength, temperature, pH, or other chemical constituents, and have the potential, as determined by the District, to adversely impact the operation of the treatment works.

“Local,” with regard to rates, charges, and fees for wastewater services, refers to rates, charges, and fees imposed to pay for the capital costs, including debt service, and operation, maintenance, rehabilitation and replacement expenses of the sewerage facilities, for the collection and/or transportation of wastewater.

“Main” means a pipeline owned by the District and dedicated to public use in the District’s water distribution systems or in the District’s wastewater collection system. Except in rare circumstances, a main will generally serve or will serve more than one customer.

“Major infrastructure” means District facilities (whether or not such facilities are yet in existence) that are determined by the District Engineer to be necessary or useful to provide large areas with water or wastewater service. The District Engineer shall determine the size and location of all Major Infrastructure, and the portion or portions of the District’s service area benefited thereby. Responsibility for the planning, design, and construction of major infrastructure shall be directly through the District’s organization, unless otherwise approved by the Board pursuant to DSRSDC 2.6.030, Area-wide facility agreements. Major Infrastructure may include, but is not limited to, the following:

1. With respect to the potable water system, all turnouts, pump stations, reservoirs, chemical addition and other similar facilities, primary interconnecting pipeline loop between facilities, and all pipelines, regardless of size, determined by the District Engineer to be Major Infrastructure.
2. With respect to the wastewater system, or any portion of the District’s potable water service area served thereby, all wastewater pumping, treatment, storage and disposal facilities; sludge and other residuals processing and disposal facilities, and other similar facilities; all force mains; and all sewers in the collection system, regardless of size, determined by the District Engineer to be Major Infrastructure.
3. With respect to the recycled water system, or any portion of the District’s potable water service area served thereby, all treatment, pump stations, reservoirs or other forms of storage, and other similar facilities; primary interconnecting pipelines between facilities; and all pipelines, regardless of size, determined by the District Engineer to be Major Infrastructure.

“MGD” means million gallons per day.

“Minor Infrastructure” means all infrastructure, as determined by the District Engineer, to not be Major Infrastructure. The District Engineer shall determine the size and location of all Minor Infrastructure, and the portion or portions of the District’s service area benefited thereby.

“Month” means a calendar month.

Number. The single number includes the plural, and the plural number includes the singular.

Or, And. "Or" may be read "and," and "and" may be read "or" if the sense requires it.

"Owner," applied to a building or land, includes any part owner, joint owner, tenant in common, tenant in partnership, joint tenant of or owner of an undivided interest or condominium interest in the whole or part of such building or land. "Owner" also means a developer, agent, or other person authorized in writing to act for the owner with respect to such building or land.

"Permittee" is a person to whom the District has issued any of its permits, including but not limited to construction permit, discharge permit, or use permit.

"Person" means an individual, partnership, association, corporation, limited liability company, association, trust or any other legal entity, public or private, and includes any natural person, firm, organization, company or political subdivision, city, county, the state and the United States of America or any department or agency thereof (excepting the District) unless the code expressly provides otherwise.

"Personal property" includes every kind of property except real property.

"Personnel records" means the personnel, medical and similar files relating to the officers and employees of the District, the disclosure of which would constitute an unwarranted invasion of personal privacy. Employment contracts are not personnel records.

"Potable water" means water of a quality suitable for human consumption as defined in the California Safe Drinking Water Act, Health and Safety Code Section [116275](#), Subdivision (e), as it may be amended from time to time.

"Property" includes real property and personal property.

"Public records of the District" means any writing, document, picture or recording relating to the conduct of the public's business that is prepared, owned, used or retained by the District regardless of physical form or characteristics and which is a public record authorized to be disclosed under the provisions of the California Public Records Act.

"Real property" includes lands and improvements thereon, as well as any possessory or remainder interests, together with associated mineral rights. "Real property" may include both improved or unimproved real property and real property located within and outside the District's boundaries. "Real property" may also be referred to as "property" or "owner's property" in a planning services agreement or other agreement concerning facilities planning.

"Recycled water" means water produced by further treatment of secondary effluent as defined in Title 22, California Code of Regulations, Division 4, Environmental Health, Chapter 3, Reclamation Criteria, as it may be amended from time to time.

"Regional," with regard to rates, charges, and fees for wastewater services, refers to rates, charges, and fees imposed to pay for the capital costs, including debt service, and operation, maintenance, rehabilitation and replacement expenses of the treatment works, for the storage, treatment, and/or disposal of wastewater.

“Rehabilitation” means extraordinary expenditures for obtaining and installing equipment, accessories or appurtenances which extend the service life and/or improve the capacity or efficiency of the treatment works as originally designed. Rehabilitation costs are considered capital outlays.

“Sanitary sewer” means a sewer into which wastewater is discharged and to which storm, surface and ground waters are not intentionally admitted.

“Service” means the provision by the District of potable water and/or recycled water and/or wastewater service, as the case may be.

“Service area” means that certain area, either within or outside the boundaries of the District, designated as such by the applicable Local Agency Formation Commission under the requirements of the Cortese-Knox-Hertzberg Local Government Reorganization Act of [2000](#), California Government Code Section [56000](#) et seq., as may be amended from time to time, in which the District is authorized to provide one or more District services.

1. **“Water service area”** includes the portion of Contra Costa County, whether or not incorporated, by the Contra Costa County Local Agency Formation Commission designated to receive potable or recycled water service from the District, and also includes the portion of Alameda County, whether or not incorporated, by the Alameda County Local Agency Formation Commission designated to receive potable and/or recycled water service from the District.

2. **“Wastewater service area”** includes the portion of Contra Costa County, whether or not incorporated, by the Contra Costa County Local Agency Formation Commission designated to receive wastewater service from the District, and also includes the portion of Alameda County, whether or not incorporated, by the Alameda County Local Agency Formation Commission designated to receive wastewater service from the District.

“Service assembly” means the pipe and fittings between the District’s water mains and the water meter.

“Sewage” means water or other liquid carrying domestic wastes from sanitary conveniences located in residences, industrial, institutional or commercial structures, whether treated or not, together with such other waters as may be present, or any combination of such wastes and waters.

“Sewer” means a pipe or conduit for carrying sewage and other wastewater.

“Sewer overflow protection device” means a device, installed on a side sewer, owned, operated, and maintained by the owner of the property it serves, which prevents sewage overflow from entering a building by rerouting sewage overflow outside the building.

“Sewerage facilities” means the District facilities (other than treatment works) used to provide wastewater services. Sewerage facilities include pipelines, including manholes, lift stations, pumps and other appurtenances (other than the side sewer or other customer facilities) used to collect and transport wastewater.

Shall, May. “Shall” is mandatory and “may” is permissive.

“Side sewer” means the sewer lateral and the building sewer pipe, at the point of connection to the sewer main to the house or building piping. The side sewer is owned, operated, and maintained by the owner of the property it serves.

1. **“Sewer lateral”** means the sewer pipe in a public street or easement connecting a house or building sewer to the District’s sewer main. The sewer lateral is owned, operated, and maintained by the owner of the property which it serves.
2. **“Building sewer”** means the sewer pipe on private property connecting a house or a building with the sewer lateral on public property at the property line. The building sewer is owned, operated, and maintained by the owner of the property which it serves.

“SS (suspended solids)” means solids, as measured using the standard laboratory method therefor, that are in suspension in wastewater and which are largely removable by laboratory filtration procedures.

“State” means the state of California.

“Storm sewers” are sewers which carry storm waters, but exclude sewage and industrial wastes. Storm sewers are sometimes also called storm drains.

“Storm water” means liquid flowing in sewers during or following a period of natural precipitation (including rainfall and snowmelt) and resulting therefrom.

“Subscribing agency” means a public agency which contributes wastewater from its wastewater collection system to a wastewater system operated by the District.

“Tenant” or “occupant,” applied to a building or land, includes any person holding a written or an oral lease of, or who occupies, the whole or a part of such building or land, either alone or with others.

“Treasurer” means the Treasurer (formerly the District Finance Officer) of the Dublin San Ramon Services District, appointed by the Board of Directors, or his or her authorized representative acting within the scope of assigned duties.

“Treatment works” means devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes containing liquids and/or solids to implement Section 201 of the Clean Water Act, or necessary to recycle or reuse water at the most economical cost over the useful life of the works. “Treatment works” includes pumping, power and other equipment and their appurtenances; extensions, improvements, remodeling, additions and alterations thereof; elements essential to provide a reliable recycled water supply, such as standby treatment units and clear well facilities; and any works, including acquisition of the land that will be an integral part of the treatment process or is used for ultimate disposal of residues resulting from such treatment; or any other method or system for preventing, abating, reducing, storing, treating, separating or disposing of municipal waste, including storm water runoff, or industrial waste, including waste in combined storm water and sanitary sewer systems. “Treatment works” includes, without limitation, the definition of “publicly owned treatment works” or “POTW,” as defined by

Section 212 of the Clean Water Act ([33](#) USC Section [1292](#)) owned by the District (as defined by Section 502(4) of the Act ([33](#) USC Section [1362](#))).

“TSS (total suspended solids)” means solid matter, as measured using the standard laboratory method therefor, that is suspended in water, wastewater, or other liquids.

“User” means a recipient of potable water, recycled water, and/or wastewater services, including an applicant for a permit authorized or required under this code and a permittee of such permit. A user may or may not be a customer.

“Volume” means the volumetric amount of water or wastewater discharged over a specified period of time.

“Wastewater” means water or other liquid carrying domestic, sanitary, industrial, institutional, and/or commercial wastes from residences, industrial, institutional, or commercial structures, whether treated or not, together with such other waters as may be present, or any combination of such wastes and waters. Sewage and industrial wastes are the principal types of wastewater.

“Wastewater flow meter” means a device used for measuring the flow being discharged by a customer.

“Wastewater services” means the collection, transportation, storage, treatment, and/or disposal of wastewater.

“Water meter” or **“primary water meter”** means a device owned, operated and maintained by the District, used for measuring the quantity of water delivered to a customer.

“Water services” means the transportation, pumping, storage, treatment, and/or distribution of potable water or recycled water.

“Water” means all potable and recycled water intended for delivery to a customer by the District. “Water” includes water that is taken by a user without authorization of the District, and includes water lost during transit through whatever means.

“Week” means seven consecutive days.

“Year” means a calendar year except where otherwise provided.

“Zone 7 Water Agency (Zone 7)” means the Alameda County Flood Control and Water Conservation District, Zone 7 Water Agency, which provides wholesale, treated potable water to the District. [Ord. 69, 1969; Ord. 90, 1971; Ord. 118, 1975; Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 185, 1983; Ord. 192, 1984; Ord. 216, 1988; Ord. 224, 1989; Ord. 227, 1989; Ord. 229, 1989; Ord. 232, 1990; Ord. 254, 1993; Ord. 255, 1994; Ord. 273, 1997; Ord. 327, 2010.]

2.60.030 Area-wide facility agreements.

The District Engineer, subject to Board approval of an area-wide facility agreement, is authorized to determine what facilities comprise Major Infrastructure in accordance with DSRSDC 1.20.080, Definitions, and DSRSDC 3.20.020, Requirements of adequate infrastructure and payment of fees. All planning, design,

construction, property matters, and other requirements, of Major and/or Minor Infrastructure, shall be as proscribed pursuant to this Code, District Standard Procedures, Specifications and Drawings, and standard District practices, unless otherwise approved by the Board. [Ord. 327, 2010.]

3.20.020 Requirement of adequate infrastructure and payment of fees.

- A. Adequate Infrastructure. This section governs all Major Infrastructure and all Minor Infrastructure, as specified in DSRSDC 1.20.080, Definitions, regardless of its location. The District Engineer shall maintain the authority to determine the proper design and installation of all such infrastructure. The applicant is responsible for installing its connection to District facilities at the location selected by the District and at the elevation selected by the District. Service will be granted only where all necessary infrastructure has been accepted as substantially complete by District staff. Infrastructure will be accepted as substantially complete by the District only after it has been properly designed, installed, tested, and fully made operational. Infrastructure shall be conveyed to the District at no cost to the District. Infrastructure will not be formally accepted by the District for operation and maintenance until, in the determination of the District in its sole discretion, the infrastructure is adequately protected against the risk of damage, all applicable fees and charges are fully paid, all real property interests have been dedicated to the District, and special conditions outlined in the construction permit have been satisfied.
 1. The District shall retain the responsibility for the planning, design and construction of all Major Infrastructure. The planning, design and construction of all Minor Infrastructure is the responsibility of the applicant and shall be done at the applicant's sole expense. For Minor Infrastructure installed to provide service to the applicant's project, the design and construction responsibilities may be revised, at the sole discretion of the District Engineer. The terms of such revision shall be made in writing by the District Engineer. All of such planning, design and construction requirements shall, at a minimum, be in accordance with the requirements of the Dublin San Ramon Services District Code, District master plans, the District's Standard Procedures, Specifications and Drawings, Recycled Water Use Guidelines, and such other pertinent requirements specified by the District.
 2. The applicant shall dedicate sufficient and necessary real property interests to the District for all infrastructure, as determined by the District in its sole discretion. For all items of infrastructure, excluding pipeline infrastructure, such real property interest shall be fee title except as the General Manager may otherwise expressly and specifically determine. For pipeline infrastructure, such real property interests may be in the form of an easement conveying to the District the perpetual right to operate, maintain, repair, rehabilitate and replace the pipeline infrastructure and which prohibits or limits the construction of any other improvements over the easement. Notwithstanding anything to the contrary in this paragraph, the District may accept or agree to accept a public utility easement within a roadway depicted in a subdivision or parcel map, or to use its statutory franchise within an existing public right-of-way, or to accept an alternative property right determined in the sole discretion of the District to be sufficient for its purposes.

3. The applicant shall obtain a construction permit pursuant to DSRSDC [3.40.030](#), Application for service – Construction permit required, from the District prior to construction of any and all infrastructure to be connected to District facilities and dedicated to the District for operation and maintenance. Unpermitted construction, in whole or in part, of any potable water, recycled water, and/or wastewater infrastructure and any appurtenances thereto is a violation of this code.
4. Facilities installed as provided herein shall be operated and maintained by the applicant until the facilities have been accepted by the District, except as specified in the following sentence. In circumstances where a developer requests the District to commence water or wastewater service to one or more parcels within a development before all of the facilities contemplated to be dedicated to the District for the development are complete and ready for acceptance by the District, the District may, at the sole discretion of the District Engineer, commence service through the facilities then completed, on condition that the developer bear all risk of damage to the as-yet-unaccepted facilities, reimburse the District for costs of repair to the District facilities and other damages resulting from the as-yet-unaccepted facilities as specified in DSRSDC [4.10.080](#) and [5.10.090](#), both entitled Damage to District facilities or property, and pay all costs described in the following sentence. Cost of operation and maintenance of the as-yet-unaccepted facilities by the District prior to acceptance by the District shall be borne by applicant.

B. Fees and Charges Paid.

1. Major Infrastructure. The planning, design, construction, renewal, rehabilitation, and replacement costs of Major Infrastructure shall be fully funded by connection fees, development agreements, or other special financing arrangements paid by those within the District's service area, or the portion thereof, that receive the benefit of the Major Infrastructure. Such infrastructure costs that only benefit a defined portion of the District's service area shall be fully funded from connection fees, development agreements, or other special financing arrangements paid by those developments within the benefited portion of the service area. To accommodate future growth within the District, the District shall design and maintain Major Infrastructure that is sized to meet future demands by building excess capacity into this infrastructure. The District shall incorporate a renewal and replacement component into all connection fees, development agreements, or other special financing arrangements related to the portion of the capacity of the Major Infrastructure that is reserved for future growth within all or a portion of the District's service area.
2. Minor Infrastructure. Service to a customer and/or to property will be granted only if the fees, bills and penalties due at the time of connection and charged to or against the property by the District are paid, and all costs of planning, design and construction of all infrastructure that is not Major Infrastructure have been paid in full by the applicant. Except to the extent the law otherwise requires, an owner, tenant or other user of the property are each jointly and severally liable for payment of the foregoing costs and all fees, bills and penalties. [Ord. 69, 1969; Ord. 90, 1971; Ord. 118, 1975; Ord. 147, 1979; Ord. 212, 1987; Ord. 273, 1997; Ord. 327, 2010.]

**Amendments to Sections 3.70.040 and 3.70.080
Relating to Wastewater Capacity Reserve Fees**

3.70.040 Installment payment of regional wastewater capacity reserve fees.

Payment of the eligible portion of the regional wastewater capacity reserve fee in monthly installments is an option available, in the manner described in this section, to: (A) nonresidential applicants, including school applicants; (B) the affordable units within any residential development in the city of San Ramon that meet or exceed the adopted “Citywide Below Market Rate” requirement, as described in the San Ramon general plan; (C) the affordable units within any residential development in the city of Dublin that meet or exceed the implemented “affordability requirement,” as described in the city of Dublin zoning ordinance; and (D) the affordable units within any residential development in the city of Pleasanton that meet or exceed the required percentage of “inclusionary units” for a development as defined in the inclusionary zoning ordinance of the city of Pleasanton. To the extent allowed by the preceding sentence, the District may allow a qualified applicant to defer payment of the specified portion of the regional wastewater capacity reserve fee. Applicants participating in the option offered herein shall enter into an agreement with the District and pay an initial setup fee and a monthly charge associated with the administration of this option.

- A. Minimum and Maximum Regional Wastewater Capacity Reserve Fee. Where the regional wastewater capacity reserve fee otherwise eligible for deferral pursuant to this section is calculated at between the fee amount then applicable to two dwelling unit equivalents and ten dwelling unit equivalents, payment of the eligible portion thereof plus five percent per annum interest may be made in monthly installments over a period up to 10 years, if, following execution by the user of an agreement for installment payments of regional wastewater capacity reserve fees in a form approved by the Board, the agreement is executed by the General Manager on behalf of the District.
- B. Agreement Conditions. Without limitation upon such other terms and conditions as the Board may require, such agreement shall at a minimum provide: (1) that an individual water meter shall be installed for the measurement of all potable water used on the property or that portion of the property for which wastewater service has been requested; and (2) that the user shall pay in full, upon entering into the agreement, all of the potable water capacity reserve fee, all of the recycled water capacity reserve fee, all of the local wastewater capacity reserve fee, all of the regional wastewater capacity reserve fee not eligible for deferral, and 20 percent of the regional wastewater capacity reserve fee eligible for deferral, and the user shall thereafter, in monthly installments, pay the balance of the regional wastewater capacity reserve fee eligible for deferral. Each installment payable under the agreement shall be paid within 30 days of billing.
 1. Administrative Charges. As a condition of approval of an agreement for installment payments of regional wastewater capacity reserve fees, the applicant shall also pay an installment payment initial setup fee and a monthly administration charge pursuant to DSRSDC 3.70.070(B)(14), Inspection and project review fees – Miscellaneous fees, to compensate for the District’s cost of administering the agreement.

For all agreements for installment payments of regional wastewater capacity reserve fees executed on or after October 16, 2003, the balance of the regional wastewater capacity reserve fee eligible for deferral shall be deemed to include an installment payment initial setup fee, in an amount established by separate ordinance or resolution of the Board to compensate for the District's cost of administering the agreement.

For all agreements for installment payments of regional wastewater capacity reserve fees executed before October 16, 2003, each monthly installment shall include a monthly administration charge in an amount determined by the District from time to time to compensate for the District's cost of administering the agreement.

2. Additional Charges for Late Payment. Upon late payment or nonpayment of any installment when due, the entire remaining balance shall immediately become due and payable. A late charge may also be assessed in accordance with Chapter [1.50](#) DSRSDC, Nonpayment of Fees and Charges. The District, at its discretion, may charge an additional fee for collection of overdue fees and charges. Remedies for collection and enforcement shall be in accordance with Chapter [1.50](#) DSRSDC, Nonpayment of Fees and Charges.
3. Reduction in Capacity. Upon failure to pay the entire remaining balance (as described in subsection (B)(2) of this section, Additional Charges for Late Payment) within 60 days of notice of delinquency, service to the property shall be discontinued by means of disconnecting or plugging the wastewater service lateral in its entirety, or, as an alternative, the District may install a device in the wastewater service lateral (or in the water service lateral) to reduce the allowable flow therein in proportion to the amount paid towards the entire regional wastewater capacity reserve fee for the applicant's property. In making this calculation, the District may treat revenues received from the local wastewater capacity charge as if they had been paid against the regional wastewater capacity charge in order to arrive at a single amount of capacity in both the local and the regional wastewater systems, measured in dwelling unit equivalents.
4. Assignment to Property. Agreements entered pursuant hereto shall include a description of the property affected thereby, shall provide that they shall not be assignable without the express written consent of the General Manager, and each such agreement shall be submitted by the District to the county recorder's office for the county in which the property is located, for recordation in the official records thereof.

C. Nonpayment Remedies. Remedies of the District for nonpayment or any other failure to comply with the terms and conditions of any agreement entered pursuant to the provisions of this section shall be deemed cumulative and in addition to any and all other remedies which may accrue to the District by such reason. [Ord. 273, 1997; Ord. 274, 1997; Ord. 303, 2004; Ord. 318, 2006; Ord. 321, 2008; Ord. 324, 2009; Ord. 327, 2010.]

3.70.080 Time of payment.

Construction permits shall not be issued until all District fees have been paid, except for capacity reserve fees pursuant to DSRSDC [3.70.010](#) through [3.70.030](#), to be paid later in accordance with this

section. Certificates of capacity rights shall not be issued until all District fees associated therewith have been paid in full except for payment of the portion of the regional wastewater capacity reserve fee eligible for installment payments pursuant to an agreement duly executed by the applicant and the District as provided in DSRSDC [3.70.040](#), Installment payment of regional wastewater capacity reserve fees. Zone 7 wholesale fees shall be collected at the time the water meter is installed pursuant to the agreement between Zone 7 and the District. Prepayment of capacity reserve fees is not permitted.

- A. Capacity Reserve Fee. No connection to the facilities of the District shall be made, certificate of capacity rights issued, nor water meter installed until the capacity reserve fees are paid except as otherwise provided in DSRSDC [3.70.040](#), Installment payment of regional wastewater capacity reserve fees.
 1. Water capacity reserve fees shall be paid within 30 calendar days prior to installation of a new or larger water meter.
 2. Wastewater capacity reserve fees shall be paid as follows:
 - a. For connections within the District's wastewater service area, wastewater capacity reserve fees shall be paid within 30 calendar days prior to installation of a new or larger water meter.
 - b. If installation of a new or larger water meter is not required but a building permit is required by the city or county of jurisdiction, wastewater capacity reserve fees shall be paid within 30 calendar days prior to issuance of the building permit. No building permit may be issued until capacity reserve fees are paid.
 - c. If neither a building permit nor a new or larger water meter is required, wastewater capacity reserve fees shall be paid within 30 calendar days prior to an application for wastewater service submitted pursuant to DSRSDC [3.40.030](#).
 - d. If the initiation of service is not subject to the provisions of DSRSDC [3.40.030](#), and neither a building permit nor a new or larger water meter is required, wastewater capacity reserve fees shall be paid within 30 calendar days prior to the first use of the additional capacity required as a result of the expansion of any building or structure, or of the intensification of use, or of the initiating of service to a new building or structure subject to the provisions of DSRSDC [3.40.040](#).
 - e. Notwithstanding any provision to the contrary in DSRSDC 3.70.010, 3.70.040, or 3.70.080, the General Manager may provide by written agreement, which shall be approved by the Board, for the deferral of payment of wastewater capacity reserve fees until issuance of a building occupancy permit for affordable housing projects within Dublin, San Ramon, and Pleasanton as these projects are defined in DSRSDC 3.70.040. Any agreement proposed pursuant to this subsection 3.70.080 (A)(2)(e) may include both regional and local wastewater capacity fees and shall, to the extent applicable, contain substantially the same terms as provided for installment payment agreements as provided in DSRSDC 3.70.040(B) and 3.70.040(C).

- B. Project Planning and Review Fees. Project planning and review fees pursuant to DSRSDC [3.70.070](#), Inspection and project review fees – Miscellaneous fees, shall be due and payable upon the initial submittal of plans for review. Project planning and review fees assume review of two iterations of improvement plans for which the fees are charged; review of additional iterations is beyond typical services and will require additional payments. Payment for additional plan review services shall be made prior to approval of plans if no construction permit is required, and prior to issuance of a construction permit if a construction permit is required.
- C. Inspection Fees. Inspection fees pursuant to DSRSDC [3.70.070](#), Inspection and project review fees – Miscellaneous fees, shall be due and payable prior to issuance of a construction permit. In the event that the construction permit expires per DSRSDC [3.50.040](#), Expiration of construction permit, and an extension is not granted per DSRSDC [3.50.050](#), Extension of construction permit, inspection fees paid in advance under this subsection 3.70.080 (C) may be refunded, pro rata, based upon services rendered by the District.
- D. Miscellaneous Fees and Charges. Other fees and charges established by the Board from time to time shall be due and payable as specified in the ordinance or resolution establishing such fees or charges.
- E. Failure to Timely Pay Fees and Charges. Failure to pay for fees or charges incurred during construction and prior to project acceptance may result in halt in construction inspection, or provision of services that the District provides, until such fees or charges are paid in full. [Ord. 339, 2016. Prior legislation: Ord. 69, 1969; Ord. 107, 1974; Ord. 118, 1975; Ord. 133, 1978; Ord. 142, 1978; Ord. 146, 1979; Ord. 170, 1981; Ord. 190, 1984; Ord. 216, 1988; Ord. 247, 1992; Ord. 249, 1992; Ord. 270, 1996; Ord. 273, 1997; Ord. 327, 2010; Ord. 331, 2013.]

**Amendments to Sections 5.30.010, 5.30.020, and 5.30.080
Relating to Wastewater Rates and Charges**

5.30.010 User classification.

Users of the treatment works shall be categorized as follows for billing purposes:

- A. Residential Users. “**Residential user**” means a resident of a single- or multiple-family dwelling receiving District services at his or her place of residence. The classes of residences are generally defined in subsections (A)(1) through (4) of this section, and the District Engineer shall have discretion to determine which class is applicable to a particular residential user where that user shares some characteristics of more than one class. In the absence of a determination to the contrary, each residential user shall be deemed to be residing in a single-family dwelling unit (or residence).
 1. “**Multifamily residence**” (or “**multiple-family residence**”) means a residential unit (other than an accessory dwelling unit) attached to one or more other residential units, with one or more adjacent common areas irrigated through a separate irrigation water meter. This includes apartments, condominiums, and townhomes as further described in subsections (A)(1)(a) through (c) of this section. Neither a single-family dwelling nor an accessory dwelling unit is a multifamily residence.
 - a. “**Apartment**” means a multifamily residence that is owned in common with one or more other apartments, and with the underlying land and one or more adjacent common areas. Apartments are intended to be rented to a tenant or other occupant.
 - b. “**Condominium**” means a multifamily residence that is individually owned, where the underlying land and one or more adjacent common areas are under common ownership.
 - c. “**Townhome**” means a multifamily residence that is individually owned along with the underlying land, but adjacent to common areas under separate or common ownership.
 2. “**Accessory dwelling unit**” means a residential unit, no larger than the maximum size authorized for use as a second dwelling unit, or as an accessory dwelling unit, by the local agency with land use authority, with a separate kitchen, sleeping, and bathroom facilities, which receives water service through the same water meter as, and which is located on the same individual parcel of land with the same numerical street address as, the single-family dwelling unit, but which is smaller than (or otherwise subservient to) the single-family dwelling unit that serves as the principal residence on the parcel of land.
 3. “**Single-family dwelling unit**” (or “**residence**”) means a residential unit located on its own individual parcel of land (with or without an accessory dwelling unit) and designed to house one family and which is not attached to another dwelling (other than an accessory dwelling unit).

- a. **“Single-family dwelling unit”** (or **“residence”**) includes each mobile home located on its own individual parcel of land and not in a mobile home park.
- b. **“Single-family dwelling unit”** (or **“residence”**) also includes each residential dwelling unit attached to one or more other residential units where each unit is located on its own individual parcel of land, but without an adjacent common area irrigated through a separate irrigation water meter.

4. Notwithstanding the foregoing, each mobile home located in a mobile home park is also defined as a multifamily residence, subject to the District Engineer’s discretion to determine that another class is more appropriate.

B. Nonresidential Users. Nonresidential users are characterized based on the wastewater strength that the user supplies to the District’s wastewater treatment facility and may be commercial, institutional, and industrial customer types. Wastewater strength is an average of the BOD and TSS, per mg/L. Nonresidential users are designated as follows:

1. Less than or equal to 300 mg/L
2. Between 300 and 450 mg/L
3. Between 450 and 600 mg/L
4. Between 600 and 750 mg/L
5. Between 750 and 900 mg/L
6. Between 900 and 1,050 mg/L
7. Greater than 1,050 mg/L.

C. Significant Industrial User. As defined in the definition for “Significant industrial user” in DSRSDC [5.20.030](#), Definitions.

D. Subscribing Agency. A public agency that contributes wastewater from its wastewater collection system to a wastewater system operated by the District. [Ord. 341, 2017; Ord. 342, 2017. Prior legislation: Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 273, 1997; Ord. 327, 2010.]

5.30.020 Establishment of service and calculation of service charges.

A. Establishment. Periodic service charges, including a local service charge and a regional service charge, are established for all users connected to the wastewater system according to the schedule set forth by separate ordinance or resolution duly adopted from time to time by the Board. As is set forth in DSRSDC [5.10.050\(E\)](#), Liability of Owner and Tenant, owners, their tenants, and other users of the property shall be jointly and severally liable for payment of charges, including the service, demand, and loading charges described in this section.

B. Calculation. Service charges shall be calculated by user class in the following manner:

1. Residential Users. Service charges for residential users shall be based on discharges of wastewater flow based on water deliveries, and the BOD and TSS as estimated by the District Engineer. The service charge will apply to each residential dwelling unit, as such units are described in DSRSDC [5.30.010\(A\)](#), Residential Users. The Board may adopt a flat rate for all residential customers residing in a certain residence class or dwelling unit type.
2. Nonresidential Users. Except as specified in DSRSDC [5.30.080](#), Shared potable meter or nonmetered service, or in subsection (B)(3) of this section, Significant Industrial Users, service charges for commercial, institutional, and industrial users shall be based on flow as measured by deliveries of potable water through the potable water meter serving that user, and the volume and wastewater strength that the user supplies to the District's wastewater treatment facility. The District Engineer has the discretion to recommend that a flat rate or a minimal charge be developed for and levied upon all commercial, institutional, and industrial users of a common type or classification.
3. Significant Industrial Users. Service charges for significant industrial users shall be based on the measured volume and wastewater strength that the user supplies into the District's sewer system. The measurements shall be obtained from monitoring facilities installed on public property at the points of discharge to the sewer system, unless another location is approved by the District Engineer. Both installation and operating costs of the monitoring facilities shall be at the sole expense of the user. Frequency of monitoring shall be determined by the District Engineer.

Service charges for significant industrial users shall be comprised of demand charges and loading charges. Demand charges shall be based on capacity rights for each peak month billable parameter and shall be collected in periodic installments. Upon determining that an unusually high measurement is not representative of a significant industrial user's long-term use of the wastewater system and/or can be explained by a onetime event, the District Engineer shall have discretion to decline to use such measurement as the peak month billable parameter for the calculation of demand charges. Daily use shall be based on the number of normal working days in the peak month. Normal working days shall be defined as the normal five-day work week of Monday through Friday, less holidays. For a user's normal work days to exceed five days a week, the flow from the sixth and/or seventh day must approximate the average daily flow of the five-day work week.

The District Engineer has the discretion to use a significant industrial user's peak month use for each billable parameter to calculate demand charges, if: (a) each billable parameter used is greater than the capacity rights; (b) the significant industrial user does not want to purchase more capacity rights; and (c) it appears that the significant industrial user will eventually lower use to within the significant industrial user's capacity rights.

When a significant industrial user discharges less than the peak month use figures used to calculate the demand charge, regardless of whether they are based on capacity rights or actual wastewater discharges, the significant industrial user shall be billed for the full amount for which capacity was reserved. Should the peak month use figures be exceeded, the significant industrial user shall be billed the demand unit costs multiplied by the new peak

month discharge. This amount shall be assessed retroactively to the beginning of the fiscal year and for each month through the remainder of the fiscal year. The new peak month discharge shall also be used to calculate demand charges for the following four years or until either a higher peak month discharge occurs or the significant industrial user maintains discharges within the significant industrial user's capacity rights for a period of one year.

Loading charges shall be computed and derived according to the recorded discharge for the billing period.

If the significant industrial user's wastewater flow and strengths are relatively constant, the District Engineer may establish a unit rate per hundred cubic feet (ccf) of metered water use or wastewater discharged until the time that it has been determined that there has been a significant change, as determined at the discretion of the District Engineer, in the significant industrial user's operation which would materially affect sewage flows and strengths.

4. Subscribing Agencies. Service charges to subscribing agencies shall be based on measured discharges of wastewater flow, BOD and TSS and shall be established by contract, or, if the contract so provides, as determined by the District Engineer from time to time. [Ord. 341, 2017. Prior legislation: Ord. 142, 1978; Ord. 146, 1979; Ord. 165, 1981; Ord. 185, 1983; Ord. 187, 1984; Ord. 192, 1984; Ord. 197, 1985; Ord. 199, 1985; Ord. 214, 1987; Ord. 221, 1988; Ord. 228, 1989; Ord. 231, 1990; Ord. 237, 1991; Ord. 245, 1991; Ord. 253, 1993; Ord. 257, 1994; Ord. 262, 1995; Ord. 267, 1995; Ord. 270, 1996; Ord. 273, 1997; Ord. 319, 2007; Ord. 327, 2010.]

5.30.080 Shared potable meter or nonmetered service.

- A. Shared Potable Meter. The service charges for multiple nonresidential users who receive water service through a single water meter shall be calculated using the estimated BOD and TSS for the classification (selected from the classifications applicable to the use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer.

If the customer properly installs and maintains an approved submeter in full compliance with DSRSDC [5.30.050\(C\)](#), Submetering Requested by Customer, and with the agreement between the customer and the District pursuant thereto:

1. The estimated BOD and TSS for the classification (selected from the classifications applicable to the use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer, shall be applied to the full quantity of water delivered through the submeter.
2. The estimated BOD and TSS for the classification (selected from the classifications applicable to the remaining use(s) of water served through the shared meter) that will result in the greatest burden on the District's wastewater system, as determined by the District Engineer, shall be applied to the remainder of the quantity of water delivered through the shared meter.

- B. Nonresidential Users Not Receiving Metered Water Service. Service charges for nonresidential users not receiving metered water service shall be based on discharges of wastewater flow, BOD, and TSS as estimated by the District Engineer.
- C. Flow Meters. Notwithstanding DSRSDC [5.30.020](#)(B)(2), Nonresidential Users, or the preceding provisions of this section, where a flow meter has been installed and is maintained pursuant to DSRSDC [5.30.050](#)(A), Flow Meter, or Other Monitoring Device(s) Required by District, the service charge shall be calculated based on the wastewater strength and flow, as measured by the flow meter.
- D. Deduct Meters. Notwithstanding DSRSDC [5.30.020](#)(B)(2), Nonresidential Users, or the provisions of subsection (C) of this section, Flow Meters, where a deduct meter has been installed and is maintained pursuant to DSRSDC [5.30.050](#)(B), Deduct Meter, or Other Measuring Device(s) Requested by Customer, the service charge shall be calculated based on the wastewater strength and flow, as measured through the flow meter less the flow measured by the deduct meter, to the extent pursuant to, and in accordance with the terms and conditions specified in, a written agreement between the District and the customer. [Ord. 341, 2017. Prior legislation: Ord. 327, 2010.]



TITLE: Discuss Board Committee and Joint Powers Authority Assignments for Calendar Year 2025

RECOMMENDATION:

Staff recommends the Board of Directors discuss the 2025 Board Committee structure, assignments, and mission statements and provide input for the incoming Board President for consideration at the next Board meeting.

SUMMARY:

Each year, the Board discusses the Board Committee structure and Boardmember assignments, as primary or alternate members, to the various Board Committees and Joint Powers Authorities (JPA) in accordance with the process set forth in the Guidelines for Conducting District Business policy and provides input for the newly selected Board President.

DISCUSSION:

Liaison Committees enable the Board to receive information from other agencies and to convey the Board's policy positions to those agencies, whereas Joint Powers Authorities are formal and permanent interagency partnerships governed by state law and interagency agreements. DSRSD is a party to two of these JPAs: DSRSD-EBMUD Recycled Water Authority (DERWA) and Livermore-Amador Valley Water Management Agency (LAVWMA).

The current 2024 Committee/JPA Assignments and Mission Statements document (Attachment 1) lists the following:

- Five Liaison Committees:
 - Tri-Valley Water Liaison
 - Zone 7 Water Agency Liaison
 - City of Dublin Liaison
 - City of Pleasanton Liaison
 - City of San Ramon and Central Contra Costa Sanitary District (Central San) Liaison
- Two JPAs:
 - DSRSD-EBMUD Recycled Water Authority (DERWA)
 - Livermore-Amador Valley Water Management Agency (LAVWMA)

The Liaison Committees meet on dates coordinated with the other agencies. In 2024, five Liaison Committee meetings were held: one for Tri-Valley Water, two with City of Dublin, one with City of Pleasanton, and one with Central San.

The JPAs meet on the pre-designated schedules determined by the JPAs. DERWA meets on the first Monday of February, the fourth Monday of April and September, and the second Monday in December. LAVWMA meets on the third Wednesday of February, May, August, and November. In addition, JPAs hold special meetings as needed.

The Board is not limited to the existing Liaison Committees and can create new committees specific to a major topic of importance in accordance with Section 2(c) of the Guidelines for Conducting District Business policy:

Guidelines for Establishing Committees. If so desired, the President will propose a set of standing Board Committees at the start of the term, as well as propose which Directors are to serve on each Committee, per this traditional process:

- *At the meeting at which the President is elected, the President asks the Directors to provide input on which Committees they might be interested in serving.*

Originating Department: Office of the General Manager	Contact: V. Chiu/J. Lee	Legal Review: Not Required
Financial Review: Not Required	Cost and Funding Source: \$195 per Boardmember per day of service from Administrative Cost Center (Fund 900)	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – 2024 Committee/JPA Assignments and Mission Statements Attachment 2 – Current FPPC Form 806	

- *At the following meeting, the President proposes a set of standing Committees and membership (including alternates) for each Committee.*
- *The Board considers the President's proposal by Motion.*
- *The Committee term traditionally begins January 1, or shortly thereafter, as feasible.*

The table below shows the current assignments including alternates, with the names ordered by rotation for 2025, in accordance with the Selection and Rotation of Board Officers policy. The annual selection of President and Vice President precedes this item on this agenda.

Table 1 – 2024 Assignments

Name (ordered by Board officers rotation for 2025)	Tri-Valley	Dublin	Pleasanton	San Ramon/ Central San	Zone 7	DERWA	LAVWMA	Total M's
President Goel		M	A		M	A	M	3
Vice President Halket	M		M	A	M		A	3
Director Govindarao		A	M	M			M	3
Director Vonheeder-Leopold	M	M			A	M		3
Director Johnson	A			M		M		2

M = Member A = Alternate

Attendance in a policy maker role at Committee and JPA meetings is eligible for Director compensation of \$195 per day of service, up to 10 days per month, under the Director Compensable Activities policy. In accordance with Regulation 18702.5 of the Fair Political Practices Commission (FPPC), the District must post on its website the FPPC Form 806 (Agency Report of Public Official Appointments) to report additional compensation that officials receive when appointment themselves to positions on committees, boards, or commissions of another public agency or to a committee or position of the agency of which the public official is a member. The form must be posted prior to a vote to appoint a Boardmember if the appointee will participate in the decision and the appointment results in additional compensation to the appointee. Attachment 2 is the current Form 806 reflecting the 2024 assignments. After receiving the Board's input, staff will prepare an agenda item with a draft Form 806 reflecting the proposed 2025 assignments for the next meeting on January 7.

2024 COMMITTEE/JPA ASSIGNMENTS AND MISSION STATEMENTS**LIAISON COMMITTEES**

TRI-VALLEY WATER LIAISON COMMITTEE	
Members:	Halket, Vonheeder-Leopold
Alternate:	Johnson
Committee Mission:	The mission of the Tri-Valley Water Liaison Committee is to confer and coordinate multi-agency efforts and programs that focus on Tri-Valley water issues. The participating agencies are: DSRSD, Zone 7 Water Agency, California Water Services Company, and the cities of Dublin, Livermore, Pleasanton and San Ramon.
Type of Committee Meeting Schedule:	Liaison. Meetings are held quarterly when mutually agreed upon by the participating agencies. By joint consensus, the new target is to meet twice a year.

CITY OF DUBLIN LIAISON COMMITTEE	
Members:	Goel, Vonheeder-Leopold
Alternate:	Govindarao
Committee Mission:	The mission of the City of Dublin Liaison Committee is to confer and coordinate on programs that focus on the District's service to, relationship with, and communication with all of our customers in Dublin, including residents, businesses, schools (including Dublin Unified School District), and major institutional customers.
Type of Committee Meeting Schedule:	Liaison. Liaison to City of Dublin. Meetings are held when needed, on the afternoon of Board meeting dates when possible, or when mutually agreed upon by the participating agencies. By mutual agreement, the new target is to meet twice a year.

CITY OF PLEASANTON LIAISON COMMITTEE	
Members:	Halket, Govindarao
Alternate:	Goel
Committee Mission:	The mission of the City of Pleasanton Liaison Committee is to confer and coordinate on programs that focus on the District's service to, relationship with, and communication with Pleasanton.
Type of Committee Meeting Schedule:	Liaison. Liaison to City of Pleasanton. Meetings are held when needed, on the afternoon of Board meeting dates when possible, or when mutually agreed upon by the participating agencies. By mutual agreement, the new target is to meet twice a year.

CITY OF SAN RAMON LIAISON COMMITTEE CENTRAL CONTRA COSTA SANITARY DISTRICT LIAISON COMMITTEE	
Members:	Govindarao, Johnson
Alternate:	Halket
Committee Mission:	The mission of the City of San Ramon Liaison Committee and the Central Contra Costa Sanitary District Liaison Committee is to confer and coordinate on programs that focus on the District's service to, relationship with, and communication with all of our customers in San Ramon, including residents, businesses, schools (including San Ramon Valley Unified School District), and major institutional customers.
Type of Committee Meeting Schedule:	Liaison. Liaison to City of San Ramon and Central Contra Costa Sanitary District. Meetings are held when needed, on the afternoon of Board meeting dates when possible, or when mutually agreed upon by the participating agencies. By mutual agreement the new target is to meet once a year.

ZONE 7 WATER AGENCY LIAISON COMMITTEE	
Members:	Goel, Halket
Alternate:	Vonheeder-Leopold
Committee Mission:	The mission of the Zone 7 Water Agency (Zone 7) Liaison Committee is to confer and coordinate programs that focus on the District's service from, relationship with, and communication with Zone 7.
Type of Committee Meeting Schedule:	Liaison. Liaison to Zone 7 Water Agency. Meetings are held when needed, on the afternoon of Board meeting dates when possible, or when mutually agreed upon by the participating agencies.

JOINT POWERS AUTHORITIES

DERWA JPA	
Members:	Johnson, Vonheeder-Leopold
Alternate:	Goel
JPA Mission:	The DSRSD-EBMUD Recycled Water Authority (DERWA) is a Joint Powers Authority that was formed in 1995 between DSRSD and EBMUD. DERWA's mission is to provide a safe, reliable, and consistent supply of recycled water, and to maximize the amount of recycled water delivered. The San Ramon Valley Recycled Water Program (SRVRWP) was created in 1995 and currently provides recycled water to customers in Dublin and San Ramon. Future phases will extend recycled water delivery to portions of Blackhawk and Danville.
Type of Body Meeting Schedule:	Legislative. Board meetings are held on the first Monday of February, fourth Monday of April and September, and second Monday of December.

LAVWMA JPA	
Members:	Goel, Govindarao
Alternate:	Halket
JPA Mission:	The Livermore-Amador Valley Water Management Agency (LAVWMA) is a Joint Powers Agency created in 1974 by the cities of Livermore and Pleasanton and the Dublin San Ramon Services District for the purpose of discharging their treated wastewater to San Francisco Bay. Operations began in September 1979 with expansions in 1983, 1987 and 2003 bringing it to its current maximum discharge capacity of 41.2 mgd. The wastewater is conveyed via a 16-mile pipeline from Pleasanton to San Leandro and enters the East Bay Dischargers Authority (EBDA) system for dechlorination and discharge through a deepwater outfall to the San Francisco Bay.
Type of Body Meeting Schedule:	Legislative. Board meetings are held quarterly on the third Wednesday of February, May, August, and November.

Agency Report of: Public Official Appointments

A Public Document

1. Agency Name Dublin San Ramon Services District Division, Department, or Region (If Applicable)		California Form 806 For Official Use Only	
Designated Agency Contact (Name, Title) Nicole Genzale, District Secretary		Date Posted:	
Area Code/Phone Number 925-875-2203	E-mail genzale@dssrd.com	Page <u>1</u> of <u>3</u>	12/20/23 (Month, Day, Year)

2. Appointments

Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
Tri-Valley Water Liaison Committee	<p>► Name <u>Halket, Richard</u> (Last, First)</p> <p>Alternate, if any <u>Johnson, Ann Marie</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
Tri-Valley Water Liaison Committee	<p>► Name <u>Vonheeder-Leopold, Georgan</u> (Last, First)</p> <p>Alternate, if any <u>Johnson, Ann Marie</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
City of Dublin Liaison Committee	<p>► Name <u>Goel, Arun</u> (Last, First)</p> <p>Alternate, if any <u>Govindarao, Dinesh</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
City of Dublin Liaison Committee	<p>► Name <u>Vonheeder-Leopold, Georgan</u> (Last, First)</p> <p>Alternate, if any <u>Govindarao, Dinesh</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>

3. Verification

I have read and understand FPPC Regulation 18702.5. I have verified that the appointment and information identified above is true to the best of my information and belief.


Signature of Agency Head or Designee

Nicole Genzale
Print Name

District Secretary / Executive Services Supervisor
Title

12/20/23
(Month, Day, Year)

Comment: _____

**Agency Report of:
Public Official Appointments
Continuation Sheet**

California Form 806

A Public Document

Page 2 of 3

1. Agency Name Dublin San Ramon Services District		Date Posted: <u>12/20/23</u> (Month, Day, Year)	
2. Appointments			
Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
City of Pleasanton Liaison Committee	► Name <u>Halket, Richard</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Goel, Arun</u> (Last, First)		
City of Pleasanton Liaison Committee	► Name <u>Govindarao, Dinesh</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Goel, Arun</u> (Last, First)		
City of San Ramon and Central Contra Costa Sanitary District Liaison Committees	► Name <u>Govindarao, Dinesh</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Halket, Richard</u> (Last, First)		
City of San Ramon and Central Contra Costa Sanitary District Liaison Committees	► Name <u>Johnson, Ann Marie</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Halket, Richard</u> (Last, First)		
Zone 7 Water Agency Liaison Committee	► Name <u>Goel, Arun</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Vonheeder-Leopold, Georgean</u> (Last, First)		
Zone 7 Water Agency Liaison Committee	► Name <u>Halket, Richard</u> (Last, First)	► <u>12 / 19 / 23</u> Appt Date 12 months Length of Term	► Per Meeting: \$ <u>195</u> ► Estimated Annual: <input checked="" type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000 <input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other _____
	Alternate, if any <u>Vonheeder-Leopold, Georgean</u> (Last, First)		

**Agency Report of:
Public Official Appointments
Continuation Sheet**

**California
Form 806**
A Public Document

Page 3 of 3

1. Agency Name

Dublin San Ramon Services District

Date Posted: 12/20/23
(Month, Day, Year)

2. Appointments

Agency Boards and Commissions	Name of Appointed Person	Appt Date and Length of Term	Per Meeting/Annual Salary/Stipend
DERWA (DSRSD-EBMUD Recycled Water Authority)	<p>► Name <u>Johnson, Ann Marie</u> (Last, First)</p> <p>Alternate, if any <u>Goel, Arun</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
DERWA (DSRSD-EBMUD Recycled Water Authority)	<p>► Name <u>Vonheeder-Leopold, Georgean</u> (Last, First)</p> <p>Alternate, if any <u>Goel, Arun</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
LAVWMA (Livermore-Amador Valley Water Management Agency)	<p>► Name <u>Goel, Arun</u> (Last, First)</p> <p>Alternate, if any <u>Halket, Richard</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
LAVWMA (Livermore-Amador Valley Water Management Agency)	<p>► Name <u>Govindarao, Dinesh</u> (Last, First)</p> <p>Alternate, if any <u>Halket, Richard</u> (Last, First)</p>	<p>► <u>12 / 19 / 23</u> Appt Date</p> <p>► <u>12 months</u> Length of Term</p>	<p>► Per Meeting: \$ <u>195</u></p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input checked="" type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
	<p>► Name _____ (Last, First)</p> <p>Alternate, if any _____ (Last, First)</p>	<p>► _____ / _____ / _____ Appt Date</p> <p>► _____ Length of Term</p>	<p>► Per Meeting: \$ _____</p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>
	<p>► Name _____ (Last, First)</p> <p>Alternate, if any _____ (Last, First)</p>	<p>► _____ / _____ / _____ Appt Date</p> <p>► _____ Length of Term</p>	<p>► Per Meeting: \$ _____</p> <p>► Estimated Annual:</p> <p><input type="checkbox"/> \$0-\$1,000 <input type="checkbox"/> \$2,001-\$3,000</p> <p><input type="checkbox"/> \$1,001-\$2,000 <input type="checkbox"/> _____ Other</p>