

Fiscal Year 2026-2027 Budget

Mt. View Sanitary District
Martinez, California



www.mvsd.org



Table of Contents

About MVSD.....	1
Vision, Mission, and Values.....	2
General Manager’s Message & Financial Overview.....	3
Budget Acknowledgements.....	5
Board of Directors.....	6
Organizational Chart.....	7
Full-Time Equivalent Positions.....	8
Budget Development Process.....	9
Fund Structure.....	10
Financial Summary.....	11
Revenues.....	12
Expenditures.....	13
Fund Budget Schedules.....	14
Debt Summary.....	21
Financial Policies.....	22

About MVSD

Mt. View Sanitary District (MVSD) is an independent special district formed in 1923 pursuant to the Sanitary District Act of 1923 (Health & Safety Code §6400 et seq.). The District provides wastewater collection, treatment, and disposal services to the northeasterly portion of the City of Martinez and adjacent unincorporated areas.

MVSD serves an estimated population of approximately 21,000 residents, with 8,930 residential and 281 commercial, industrial, and institutional sewer connections. The District's service area covers approximately 4.7 square miles, with an additional 1.6 square miles within its sphere of influence.

The District operates a wastewater collection system consisting of approximately 73 miles of sewer pipelines and four pumping stations. The system serves three primary drainage areas within the District. The treatment plant processes an average of approximately 1.0 million gallons per day during dry weather conditions, with flows primarily generated from residential sources.

In addition to wastewater services, MVSD collaborates with Central Contra Costa Sanitary District (CCCSD) to provide a permanent Household Hazardous Waste Collection facility for the central portion of Contra Costa County. The District also maintains a franchise agreement with Republic Services to provide solid waste, recycling, and disposal services within its service area.





Vision, Mission, and Values

Vision

To maintain organizational excellence through proactive management of infrastructure and dedication to environmental stewardship, public outreach, customer service, safety, and fiscal responsibility by sustaining a highly qualified workforce.

Mission

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

Values

- **Respect:** Treat others with professionalism, kindness, and consideration.
- **Accountability:** Take responsibility for our actions and results.
- **Integrity:** Act honestly, ethically, and transparently.
- **Leadership:** Lead by example and support a culture of trust.
- **Teamwork:** Collaborate to achieve shared goals.
- **Professionalism:** Deliver high-quality service with competence and respect.



Budget Message & Financial Overview

Honorable Member of the Board of Directors and Customers Served by Mt. View Sanitary District:

On behalf of the Executive Team and staff, it is my pleasure to present the Mt. View Sanitary District's Fiscal Year 2026-2027 budget.

The District remains committed to protecting public health and the environment through the reliable collection, treatment, and disposal of wastewater. For over a century, it has served the Martinez community while maintaining regulatory compliance and supporting environmental stewardship. In addition to core operations, the District supports key community programs, including the Household Hazardous Waste Collection Facility and public outreach efforts that promote environmental awareness. Operations continue in compliance with all applicable laws and regulatory requirements.

The Fiscal Year 2026-2027 budget reflects a balanced approach to maintaining essential services while planning for long-term infrastructure needs. Revenue is derived primarily from sewer service charges, supplemented by property tax revenues and other limited sources. A two-year rate adjustment, effective July 1, 2026, supports the ability to maintain service levels and address future capital needs. The District will continue pursuing grant and external funding opportunities to support capital projects and reduce reliance on future rate increases.

This year's budget reflects the completion or near completion of several major capital projects, resulting in lower capital expenditures compared to the prior year. At the same time, funding is maintained for ongoing operations, system maintenance, and necessary improvements to ensure reliable service. The budget also reflects full debt service obligations, supporting responsible financial management.

Overall, the Fiscal Year 2026-2027 budget supports continued operations, infrastructure maintenance, regulatory compliance, and long-term financial planning.

The District appreciates the continued support and guidance of the Board of Directors and remains committed to serving the community with reliable, high-quality wastewater services.



Financial Overview

Revenues. The District’s primary source of revenue is Sewer Service Charges (SSC), which fund the majority of operations, maintenance, capital improvements, and debt service obligations associated with providing wastewater services. Additional revenues include ad valorem property taxes, capacity charges, interest earnings, and other miscellaneous revenues.

In 2026, the District completed an updated Sewer Rate Study to evaluate the financial needs of the wastewater system and support long-term financial sustainability. The study analyzed projected operating costs, capital expenditures, reserve requirements, debt service obligations, and projected revenues for Fiscal Years 2026-2027 through 2027-2028.

The rate study was prepared in accordance with Proposition 218 requirements and State Water Resources Control Board revenue program guidelines. The study evaluated the revenue necessary to support wastewater operations and allocated costs among customer classes in a fair and proportional manner based on wastewater flow and strength characteristics.

The Fiscal Year 2026-2027 budget anticipates total revenues of approximately \$12.3 million, with SSC representing the largest revenue source.

Expenditures. The Fiscal Year 2026-2027 budget includes expenditures related to operations and maintenance, facilities rehabilitation, capital improvements, and debt service obligations necessary to support District operations and infrastructure.

Operating and maintenance expenditures primarily consist of personnel costs, utilities, chemicals, professional services, system maintenance, debt service, and other day-to-day operational needs associated with wastewater treatment and collection services.

Capital and rehabilitation expenditures support infrastructure improvements, equipment replacement, and maintenance projects throughout the District’s facilities and collection system. Compared to the prior fiscal year, capital-related expenditures decreased due to the completion or near completion of several major projects.

The Fiscal Year 2026-2027 budget anticipates total expenditures of approximately \$11.9 million across all funds.

Respectfully submitted,

Lilia Corona
General Manager

Stacey Ambrose
Deputy General Manager



Budget Acknowledgements

The District's budget is a collaborative effort supported by leadership and staff across departments.

Executive Team

Lilia Corona

General Manager

Stacey Ambrose

Deputy General Manager

Chris Elliott

District Engineer

Scott Biocic

Operations Manager/CPO

Department Contributions

Robin Mitchell

Public Outreach and Administrative Services Supervisor

Budget Preparation

Giselle Relado

Accounting and Financial Analyst



Board of Directors



JARED RUDDELL

PRESIDENT
DISTRICT AREA 1



JULIA HALSNE

VICE PRESIDENT
DISTRICT AREA 3



GREGORY PYKA

MEMBER
DISTRICT AREA 2



BRIAN DANLEY

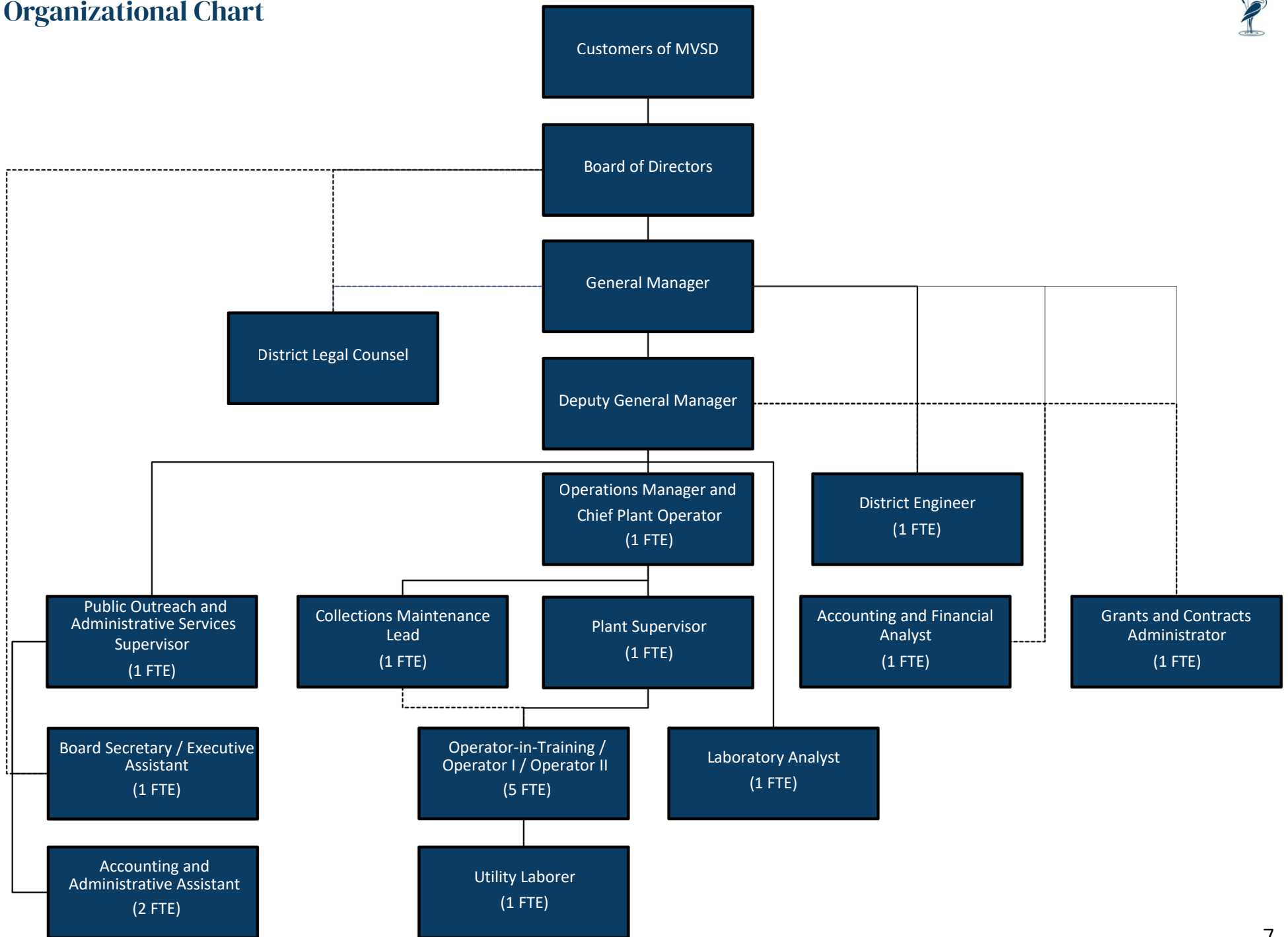
MEMBER
DISTRICT AREA 4



CAITLIN WILEY-WALKER

MEMBER
DISTRICT AREA 5

Organizational Chart





Full-Time Equivalent (FTE) Positions

Position Classification	FY 2024-25	FY 2025-26	FY 2026-27
Accounting and Administrative Assistant	—	2	2
Administrative Assistant	2	—	—
Board Secretary / Executive Assistant	1	1	1
Deputy General Manager	1	1	1
General Manager	1	1	1
Grants and Contracts Administrator	—	1	1
Public Outreach and Administrative Services Supervisor	—	1	1
Total Administration	5	7	7
Accounting and Financial Analyst	1	1	1
Chief Financial Officer	1	—	—
Total Finance	2	1	1
Laboratory Analyst	1	1	1
Outreach Coordinator	1	—	—
Total Environmental Services	2	1	1
District Engineer	1	1	1
Total Engineering	1	1	1
Collections Maintenance Lead	1	1	1
Operations Manager and CPO	1	1	1
Plant Supervisor	1	1	1
Utility Laborer	1	1	1
Operator in-Training / I / II	5	5	5
Total Operations	9	9	9
Total Budgeted Positions	19	19	19



Budget Development Process

The Fiscal Year 2026-2027 budget was developed through a collaborative process involving the Executive Team, department staff, the Finance Committee, and the Board of Directors. Budget development activities began in January 2026 with Executive Team discussions regarding operational needs, budget priorities, and overall financial planning considerations for Fiscal Year 2026-2027.

During early 2026, the District completed an updated Sewer Service Charges Study evaluating projected operating costs, reserve requirements, debt service obligations, capital needs, and long-term financial sustainability. The study proposed a two-year rate adjustment effective July 1, 2026, which serves as the basis for Fiscal Year 2026-2027 Sewer Service Charge revenue projections. On February 12, 2026, the Board of Directors directed staff to proceed with the proposed rate adjustment and public hearing process. A public hearing regarding the proposed Sewer Service Charge increases was conducted on April 9, 2026, at which time the Board approved the two-year Sewer Service Charge Schedule and adopted Ordinance No. 2026-149 establishing Sewer Service Charges for Fiscal Years 2026-2027 through 2027-2028.

During February 2026, budget worksheets and development schedules were prepared and distributed to departments. Initial departmental budget meetings and capital planning discussions were conducted in March 2026 to review budget requests, operational needs, planned projects, and anticipated expenditures for the upcoming fiscal year, followed by additional budget review meetings in April 2026.

The proposed budget was presented to the Finance Committee in April 2026 for review and discussion, and feedback provided by the Finance Committee was incorporated into the proposed budget as appropriate. The draft Fiscal Year 2026-2027 budget was subsequently presented to the Board of Directors in May 2026, with final budget adoption anticipated in June 2026.





Fund Structure

The District operates as a single enterprise fund for financial reporting purposes. However, for internal tracking, budgeting, and long-range financial planning, the District separates its operations into four internal funds: Operations and Maintenance, Facilities Rehabilitation, Capital Outlay, and Debt Service. Beginning in Fiscal Year 2026-2027, debt service expenditures previously budgeted within the Debt Service Fund (3415) are incorporated into the Operations and Maintenance Fund (3409), while Fund 3415 may be utilized for future grant-related activities and funding.

Operations and Maintenance. Accounts for the District’s primary operating activities associated with wastewater treatment, collection system operations, administration, utilities, chemicals, maintenance, regulatory compliance, personnel services, and debt service activities necessary to support ongoing District operations.

Facilities Rehabilitation. Accounts for rehabilitation and replacement activities associated with aging infrastructure, equipment, and District facilities. Projects and activities within this fund support the long-term reliability and operational sustainability of the wastewater system.

Capital Outlay. Accounts for major capital improvement projects, system expansion-related activities, development support services, and large-scale infrastructure improvements associated with the District’s wastewater collection and treatment system. The fund also includes development-related activities such as plan review and inspection services.

Debt Service. Historically accounted for financing activities associated with the District’s outstanding debt obligations related to the District’s 2018 and 2021 financing agreements.

Fund Number	Fund Title
3409	Operations and Maintenance
3410	Facilities Rehabilitation
3412	Capital Outlay
3415	Debt Service / Grants



Financial Summary

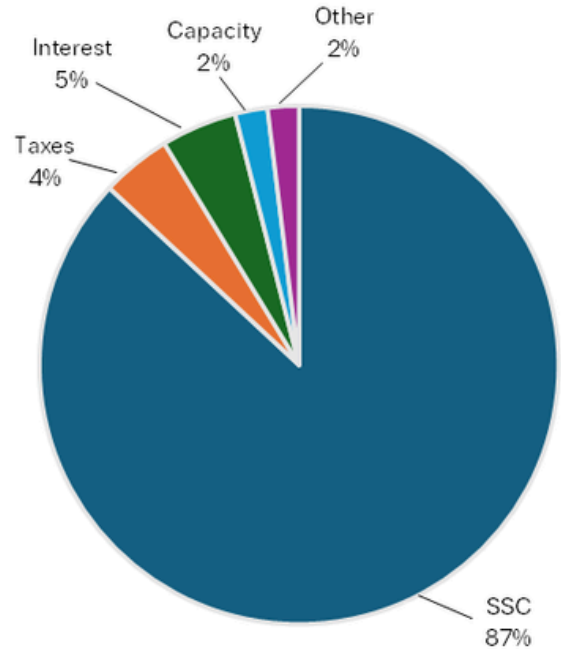




Revenues

The majority of the District’s operating revenue is derived from Sewer Service Charges collected through the County Tax Assessor/Collector and placed on the secured property tax roll. Additional revenues include Ad Valorem Property Taxes, interest earnings from the District’s investment account maintained with the Local Agency Investment Fund (LAIF), development-related fees associated with plan review, inspection, and connection activities, and other miscellaneous fees and charges for services.

Sewer Service Charge revenues are generally received in December and April of each fiscal year. Due to the timing of these receipts, the District maintains reserve funds necessary to support operations until revenues are received. In accordance with the District’s Financial Reserves Policy, Fund 3409 maintains an operating reserve target equal to 7/12 of the Operations and Maintenance expenditure budget. Ad Valorem Property Tax revenues are generally allocated to Fund 3410, while development-related fee revenues are allocated to Fund 3412.



	FY 2024-2025 Actuals	FY 2025-2026 Amended Budget	FY 2026-2027 Proposed Budget	Amount Increase / (Decrease)
Budgeted Revenues				
Sewer Service Charges	10,081,302	10,390,083	10,743,567	353,484
Ad Valorem Taxes	532,595	528,056	538,089	10,033
Interest	662,834	336,393	583,000	246,607
Capacity Charges	569,853	178,396	250,000	71,604
Other Revenue Sources	1,171,058	238,006	240,000	1,994
Total Budgeted Revenues	13,017,642	11,670,934	12,354,656	683,722



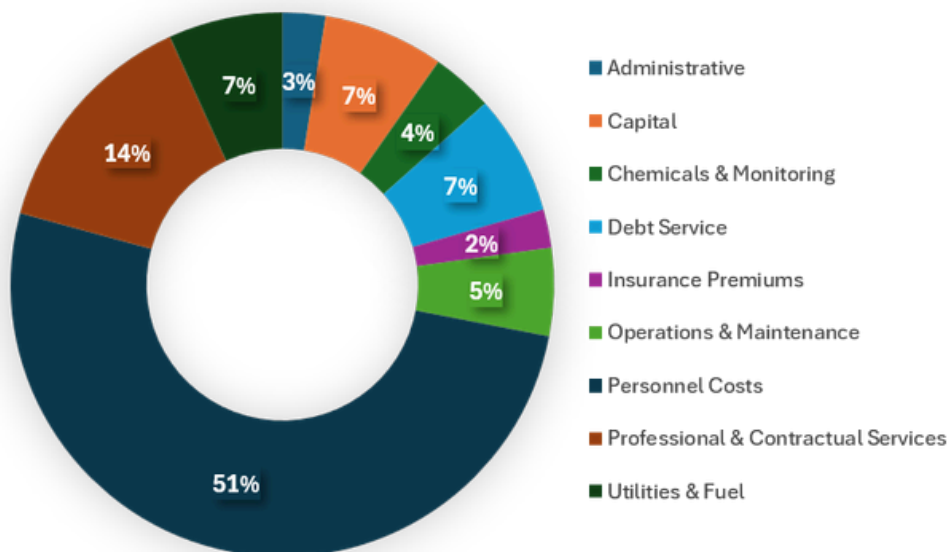
Expenditures

The Fiscal Year 2026-2027 budget reflects the District’s planned operating, rehabilitation, capital, and debt service activities across all internal funds. The following District-wide budgeted expenditures table summarizes expenditures by major category for Fiscal Years 2024-2025 through 2026-2027 and is followed by additional budget schedules presented by fund.

The proposed budget supports the continued operation and maintenance of the District’s wastewater treatment and collection system facilities, including regulatory compliance activities, infrastructure rehabilitation efforts, equipment maintenance, technology services, and other operational support functions necessary to maintain reliable service levels. Personnel-related expenditures continue to represent a significant component of the District’s operating budget and include staffing, employee benefits, pension obligations, and planned pension and OPEB prefunding contributions intended to support the District’s long-term financial stability. The budget also includes funding for infrastructure rehabilitation and capital improvement activities associated with the District’s long-term infrastructure planning objectives.

Several expenditure categories reflect anticipated increases in contractual services, insurance premiums, software and technology-related services, utility costs, and ongoing operational and maintenance needs.

Compared to the prior fiscal year, total budgeted expenditures decreased primarily due to the completion or near completion of several major capital and rehabilitation projects. Debt service expenditures reflect scheduled principal and interest payments associated with the District’s outstanding financing agreements used to support wastewater system improvement projects.





Mt. View Sanitary District
Budget for the Fiscal Year 2026-2027
District-Wide All Funds
Budgeted Expenditures

	FY 2024-2025 Actuals	FY 2025-2026 Amended Budget	FY 2026-2027 Proposed Budget	Amount Increase / (Decrease)
Administrative:				
Election Expense	\$ 1,253	\$ 6,000	\$ 1,500	\$ (4,500)
Employee Education & Training	9,336	8,600	5,600	(3,000)
Memberships and Dues	154,440	140,586	155,674	15,088
Office Supplies	69,368	96,820	78,050	(18,770)
Other Expenses	50,405	8,728	18,550	9,822
Publications and Legal Notices	3,067	3,500	4,900	1,400
Travel and Meetings	25,671	34,000	39,500	5,500
Subtotal	313,540	298,234	303,774	5,540
Capital:				
Contractual Services	109,811	1,273,000	90,000	(1,183,000)
Other Expenses	370	19,000	194,000	175,000
Professional Services	144,202	1,212,000	568,000	(644,000)
Subtotal	254,383	2,504,000	852,000	(1,652,000)
Chemicals & Monitoring:				
Chemicals	395,594	555,240	342,700	(212,540)
Research and Monitoring	74,771	94,500	93,500	(1,000)
Subtotal	470,366	649,740	436,200	(213,540)
Debt Service:				
2018 Loan Principal	242,417	252,599	263,208	10,609
2021 Loan Principal	245,398	252,567	259,945	7,379
Interest Expense - 2018 ISA	200,037	196,746	186,137	(10,609)
Interest Expense - 2021 IPC	151,633	144,892	137,515	(7,377)
Subtotal	839,486	846,803	846,805	2
Insurance Premiums:				
Insurance	250,453	375,219	271,254	(103,965)
Subtotal	250,453	375,219	271,254	(103,965)
Operations & Maintenance:				
Clothing & Personal Supplies	59,941	66,000	44,590	(21,410)
Equipment and Materials	116,413	739,000	195,000	(544,000)
Operating Supplies	7,678	9,750	13,250	3,500
Rents and Leases	14,795	21,000	18,000	(3,000)
Repairs and Maintenance	167,537	293,723	321,650	27,927
Small Tools and Equipment	210	31,100	26,800	(4,300)
Subtotal	366,574	1,160,573	619,290	(541,283)



Mt. View Sanitary District
 Budget for the Fiscal Year 2026-2027
 District-Wide All Funds
 Budgeted Expenditures (continued)

	FY 2024-2025	FY 2025-2026	FY 2026-2027	Amount
	Actuals	Amended Budget	Proposed Budget	Increase / (Decrease)
Personnel Costs:				
Directors' Fees	31,191	28,683	35,400	6,717
Employee Benefits	2,191,714	2,186,728	2,706,969	520,241
Wages	<u>2,990,535</u>	<u>2,985,668</u>	<u>3,332,368</u>	<u>346,700</u>
Subtotal	5,213,439	5,201,079	6,074,737	873,658
Professional & Contractual:				
Contractual Services	815,654	947,906	1,209,303	261,397
Professional Services	<u>346,591</u>	<u>480,962</u>	<u>449,743</u>	<u>(31,219)</u>
Subtotal	1,162,245	1,428,868	1,659,047	230,179
Utilities & Fuel:				
Gas, Oil and Fuel	20,747	22,500	28,800	6,300
Utilities	<u>771,464</u>	<u>865,625</u>	<u>776,570</u>	<u>(89,055)</u>
Subtotal	792,211	888,125	805,370	(82,755)
Total Budgeted Expenditures	<u>\$ 9,662,696</u>	<u>\$ 13,352,641</u>	<u>\$ 11,868,476</u>	<u>\$ (1,484,165)</u>



Mt. View Sanitary District
Budget for the Fiscal Year 2026-2027
Operations and Maintenance Fund (3409)
Budgeted Expenditures

	FY 2024-2025 Actuals	FY 2025-2026 Amended Budget	FY 2026-2027 Proposed Budget	Amount Increase / (Decrease)
Administrative:				
Election Expense	\$ 1,253	\$ 6,000	\$ 1,500	\$ (4,500)
Employee Education & Training	9,336	8,600	5,600	(3,000)
Memberships and Dues	154,440	140,586	155,674	15,088
Office Supplies	69,365	96,820	78,050	(18,770)
Other Expenses	50,405	8,728	18,550	9,822
Publications and Legal Notices	3,067	3,500	4,900	1,400
Travel and Meetings	25,671	34,000	39,500	5,500
Subtotal	313,537	298,234	303,774	5,540
Chemicals & Monitoring:				
Chemicals	395,594	555,240	342,700	(212,540)
Research and Monitoring	74,771	94,500	93,500	(1,000)
Subtotal	470,366	649,740	436,200	(213,540)
Debt Service:				
2018 Loan Principal	-	-	263,208	263,208
2021 Loan Principal	-	-	259,945	259,945
Interest Expense - 2018 ISA	-	-	186,137	186,137
Interest Expense - 2021 IPC	-	-	137,515	137,515
Subtotal	-	-	846,805	846,805
Insurance Premiums:				
Insurance	250,453	375,219	271,254	(103,965)
Subtotal	250,453	375,219	271,254	(103,965)
Operations & Maintenance:				
Clothing & Personal Supplies	59,941	66,000	44,590	(21,410)
Operating Supplies	7,678	9,750	13,250	3,500
Rents and Leases	14,795	21,000	18,000	(3,000)
Repairs and Maintenance	167,537	293,723	321,650	27,927
Small Tools and Equipment	11,327	31,100	26,800	(4,300)
Subtotal	261,278	421,573	424,290	2,717
Personnel Costs:				
Directors' Fees	31,191	28,683	35,400	6,717
Employee Benefits	2,191,714	2,186,728	2,706,969	520,241
Wages	2,990,535	2,985,668	3,332,368	346,700
Subtotal	5,213,439	5,201,079	6,074,737	873,658



Mt. View Sanitary District
 Budget for the Fiscal Year 2026-2027
 Operations and Maintenance Fund (3409)
 Budgeted Expenditures (continued)

	FY 2024-2025	FY 2025-2026	FY 2026-2027	Amount
	Actuals	Amended Budget	Proposed Budget	Increase / (Decrease)
Professional & Contractual:				
Contractual Services	783,404	837,906	919,303	81,397
Professional Services	346,363	455,962	419,743	(36,219)
Subtotal	<u>1,129,767</u>	<u>1,293,868</u>	<u>1,339,047</u>	<u>45,179</u>
Utilities & Fuel:				
Gas, Oil and Fuel	20,747	22,500	28,800	6,300
Utilities	771,464	865,625	776,570	(89,055)
Subtotal	<u>792,211</u>	<u>888,125</u>	<u>805,370</u>	<u>(82,755)</u>
Total Budgeted Expenditures	<u>\$ 8,431,050</u>	<u>\$ 9,127,838</u>	<u>\$ 10,501,476</u>	<u>\$ 1,373,638</u>



Mt. View Sanitary District
 Budget for the Fiscal Year 2026-2027
 Facilities Rehabilitation Fund (3410)
 Budgeted Expenditures

	FY 2024-2025	FY 2025-2026	FY 2026-2027	Amount
	Actuals	Amended Budget	Proposed Budget	Increase / (Decrease)
Operations & Maintenance:				
Equipment and Materials	\$ 105,297	\$ 739,000	\$ 195,000	\$ (544,000)
Subtotal	105,297	739,000	195,000	(544,000)
Professional & Contractual:				
Contractual Services	32,250	110,000	290,000	180,000
Professional Services	228	25,000	30,000	5,000
Subtotal	32,478	135,000	320,000	185,000
Total Budgeted Expenditures	\$ 137,775	\$ 874,000	\$ 515,000	\$ (359,000)



Mt. View Sanitary District
 Budget for the Fiscal Year 2026-2027
 Capital Outlay Fund (3412)
 Budgeted Expenditures

	FY 2024-2025 Actuals	FY 2025-2026 Amended Budget	FY 2026-2027 Proposed Budget	Amount Increase / (Decrease)
Capital:				
Contractual Services	\$ 109,811	\$ 1,273,000	\$ 90,000	\$ (1,183,000)
Other Expenses	370	19,000	194,000	175,000
Professional Services	144,202	1,212,000	568,000	(644,000)
Total Budgeted Expenditures	\$ 254,383	\$ 2,504,000	\$ 852,000	\$ (1,652,000)



Mt. View Sanitary District
 Budget for the Fiscal Year 2026-2027
 Debt Service Fund (3415)
 Budgeted Expenditures

	FY 2024-2025	FY 2025-2026	FY 2026-2027	Amount
	Actuals	Amended Budget	Proposed Budget	Increase / (Decrease)
Administrative:				
Office Supplies	\$ 3	\$ -	\$ -	\$ -
Subtotal	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service:				
2018 Loan Principal	242,417	252,599	-	(252,599)
2021 Loan Principal	245,398	252,567	-	(252,567)
Interest Expense - 2018 ISA	200,037	196,746	-	(196,746)
Interest Expense - 2021 IPC	151,633	144,892	-	(144,892)
Subtotal	<u>839,486</u>	<u>846,803</u>	<u>-</u>	<u>(846,803)</u>
Total Budgeted Expenditures	<u>\$ 839,489</u>	<u>\$ 846,803</u>	<u>\$ -</u>	<u>\$ (846,803)</u>



Debt Summary

The District maintains a Debt Issuance Policy and Procedures Manual, revised January 18, 2023, establishing guidelines for the prudent issuance and management of debt financing used to support wastewater system improvement projects.

In 2018, the District entered into a 20-year Installment Sales Agreement totaling \$6.0 million at an interest rate of 4.20% to assist in financing wastewater system improvements and maintain operational reserve flexibility, authorized under Resolution No. 1484-2018. In 2021, the District entered into a second 20-year Installment Purchase Contract totaling \$6.0 million at an interest rate of 2.90% to support additional wastewater treatment plant and collection system improvement projects, including UV disinfection system replacement and related infrastructure upgrades, authorized under Resolution No. 1531-2021.

The District currently maintains outstanding debt associated with wastewater system improvement projects financed through the 2018 and 2021 financing agreements. Beginning in Fiscal Year 2026-2027, debt service expenditures are budgeted within the Operations and Maintenance Fund (3409). The following schedules summarize anticipated principal and interest payments associated with the District's outstanding financing obligations.

2018 Financing Agreement Debt Service Schedule

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	263,208	186,137	449,345
2028	274,263	175,082	449,345
2029	285,782	163,563	449,345
2030	297,785	151,560	449,345
2031	310,292	139,053	449,345
2032-2035	1,377,078	420,300	1,797,378
2036-2039	1,623,415	173,963	1,797,378
Total	4,431,822	1,409,657	5,841,479

2021 Financing Agreement Debt Service Schedule

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	259,944	137,514	397,458
2028	267,538	129,921	397,458
2029	275,353	122,105	397,458
2030	283,397	114,062	397,458
2031	291,675	105,783	397,458
2032-2036	1,591,270	396,022	1,987,292
2037-2041	1,837,670	149,622	1,987,292
Total	4,806,847	1,155,029	5,961,876



Financial Policies





Financial Policies

The District maintains adopted financial policies to support prudent fiscal operations, long-term financial planning, reserve management, debt administration, purchasing practices, and investment oversight.

Adopted financial policies include:

- **Financial Reserves Policy**
- **Debt Issuance Policy**
- **Investment Policy**
- **Purchasing Policy**

The District's adopted policies are maintained within the District's Policies and Procedures Manual.