



ROSS VALLEY SANITARY DISTRICT

Serving the Greater Ross Valley Area for Over 125 Years

1111 Andersen Drive, San Rafael, Ca 94901

Ph: 415.259.2949 www.rvsd.org

Directors: Michael Boorstein ~ Thomas Gaffney ~ Doug Kelly ~ Pamela Meigs ~ Mary Sylla

REGULAR BOARD MEETING AGENDA

May 21, 2025: Open Session Convenes at 5:00 p.m.

1111 Andersen Drive, San Rafael, 94901

Welcome: *The RVSD Board of Directors welcomes members of the public at its meetings in person or remotely and encourages citizen participation and input. The Board takes seriously its responsibility to be a model of civility and to safeguard the public ability to directly address the Board by providing the appropriate Board Meetings Decorum in accordance with Resolution No. 10-1378, which is posted at every Board meeting. Thank you.*

Open Session Meeting URL: <https://meeting.rvsd.org/BoardMeeting>

Webinar ID: 897 0576 2125

Passcode: 470251

Any member of the public attending virtually may speak during Public Comment or may email public comments to clerk@rvsd.org. With a commitment to providing equal access to public meetings, Ross Valley Sanitary District will use best efforts to swiftly resolve requests for reasonable modifications or accommodations with individuals with disabilities, consistent with the Americans with Disabilities Act.

The Board President will call agenda items, ask for the Staff Report, hear questions or initial concerns from Board members, open the item for public comment and return to the Board for additional comments and action. The public may speak for up to three minutes or as time allows.

1. Call Meeting to Order
 - a) Roll Call
 - b) Pledge of Allegiance
2. Approval of Agenda
3. Public Comment

Anyone wishing to address the Board of Directors on matters within the District's jurisdiction but not on the posted agenda may do so. Each speaker is limited to three minutes. The Board may not take action on or discuss items not on the agenda but may briefly respond to statements or questions by a member of the public. The Board President may refer any matter to staff for further follow-up or elect to have the matter placed on an agenda for a future meeting.
4. Committee and Representative Report Out
 - a) Finance Committee
 - b) Human Resources Committee
 - c) Central Marin Sanitation Agency (CMSA)
5. Verbal Report by General Manager
6. Verbal Report by Board Members and Requests for Future Items

7. Consent Calendar

Matters listed under this item are considered routine and will be enacted by one motion. The consent calendar may include resolutions; therefore, the motion, second, and vote will also be applicable to the resolutions and recorded accordingly.

- a) [Approve the Regular Meeting Minutes of April 16, 2025](#)
- b) [Accept the March 2025 Financial Reports](#)
- c) [Approve Board Members' Attendance at the CASA Annual Conference in San Diego, CA, on July 30-Aug 1, 2025](#)

8. [Consideration of Accepting the District's Draft Fiscal Year 2025-26 Budget and Provide Direction to Staff](#)

9. [Consideration of Authorizing the General Manager to Issue a Request for Qualifications \(RFQ\) to Interested Developers for the Surplus Property at 2000 Larkspur Landing Circle, Larkspur, CA](#)

10. Informational Items

- a) [Monthly Operations and Maintenance Metrics Report – April 2025](#)
- b) [Recap of the Touch-a-Truck event on May 4, 2025](#)

Adjourn

Next Meeting: Regular Meeting on June 18, 2025, at 5:00 p.m. at 1111 Andersen Drive, San Rafael, 94901

Any person with a disability covered under the Americans with Disabilities Act (ADA) may receive a copy of the agenda or a copy of the agenda packet prepared by the District, for this meeting, upon request in an appropriate alternative format and/or request a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting. Please contact the office at 415.259.2949 at least ten (10) working days prior to the meeting and provide information on the assistance required. Requests for mailed copies of agendas or agenda packets are valid for the calendar year in which requests are made and must be renewed annually after January 1.

Copies of all staff reports and documents subject to disclosure that relate to each item of business referred to on the agenda are available for public inspection 72 hours before each regularly scheduled Board meeting at the District Office, located at 1111 Andersen Drive, San Rafael, CA. Any documents subject to disclosure that are provided to all, or a majority of all, of the members of the Board regarding any item on this agenda after the agenda has been distributed will also be made available for inspection at the District Office during regular business hours.

ROSS VALLEY SANITARY DISTRICT REGULAR BOARD MEETING MINUTES

Wednesday, April 16, 2025
5:00 PM

1111 Andersen Dr., San Rafael CA 94901

Directors Present: Michael Boorstein
Thomas Gaffney
Doug Kelly
Pamela Meigs
Mary Sylla

Directors Absent: None

Staff/Consultants
Present: Steve Moore, General Manager
Felicia Newhouse, Assistant General Manager
Austin Cho, District Counsel
Paul Bruemmer, Operations & Maintenance Manager
Victor Damiani, Finance Officer
Ira Summer, Actuarial Consultant, TrueComp
Tom Edwards, Root Control Consultant, Dukes Root Control

Public Present: None

Note: These minutes do not represent a transcript of the meeting and are intended to be a summary of the most important points. For a complete record, please refer to the video recording of the meeting, which will be available on the District's website at www.rvsd.org.

Item #1 – Call Meeting to Order and Roll Call

The meeting was called to order by President Sylla at 5:00 p.m. The clerk called roll. The meeting attendees recited the Pledge of Allegiance.

Item #2 – Adjourn to Closed Session

The Board adjourned to Closed Session at 5:01 p.m.

Item #3 – Closed Session

- a) Conference with Legal Counsel Pursuant to Govt. Code Section 54956.9(d)(2)
Anticipated Litigation: One Potential Case

Item #4 – Reconvene to Open Session

The Board reconvened to Open Session at 5:52 p.m.

Item #5 – Report any Action Taken During Closed Session, If Any, Pursuant to California Government Code Section 54957.1

Director Sylla reported that the Board agreed to initiate an alternate dispute resolution process.

Item #6 – Approval of Agenda

Motion: M/s Boorstein/Kelly to approve the amended agenda.
Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: None. Abstain: None.
The motion passed.

The Board agreed to move item 12 next to accommodate consultants present and approved the agenda as amended.

Item #12 – Consideration of Accepting the FY2024 Defined Benefit Pension and OPEB Actuarial Reports, as presented, and Discussion on the District’s Retirement Obligation Funding Plans

Motion: M/s Boorstein/Gaffney to accept the FY24 Defined Benefit Pension and OPEB Actuarial Reports, as presented and direct staff to use CEPPT 115 Trust funds to pay pension costs in FY2026 and direct staff to budget a \$280 thousand contribution to the District’s OPEB plan in FY2026.
Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: None. Abstain: None.
The motion passed.

Finance Officer Damiani introduced this item explaining the recurring process of actuarial evaluation and introducing Actuarial Consultant Summer. Actuarial Consultant Summer presented the FY24 Defined Benefit Pension and OPEB actuarial reports. He reported that the District is roughly seventy percent funded for pension benefits and will reach one hundred percent funded for OPEB benefits in fiscal year 2025.

The Board Clerk informed the Board that Root Control Consultant Edwards was online. The Board voted to amend the agenda to discuss item 13 next.

Motion: M/s Kelly/Boorstein

Item #13 – Informational Presentation Regarding District Use of Sewer Line Root Control

General Manager Moore introduced this item by reporting that the District began using this tool in December 2024 and has implemented a very targeted approach to which lines receive the treatment. Operations & Maintenance Manager Bruemmer relayed that the District uses this tool to target lines that require high frequency cleaning. Root Consultant Edwards delivered his presentation.

The Board and staff discussed environmental concerns.

Item #7 – Public Comment

There was no public comment.

Item #8 – Committee and Representative Report Out**Finance Committee**

Director Gaffney relayed that the Finance Committee received a more detailed presentation regarding the pension and OPEB liabilities as well as reviewed several of the items on consent and the financial policies.

Central Marin Sanitation Agency (CMSA)

Director Kelly stated that the Commission revised the fee ordinance, approved a contract to explore alternatives to building a nutrient removal plant, and discussed the San Quentin contract.

North Bay Watershed Association (NBWA)

Director Meigs reported that the Board met in the city of American Canyon and toured the ecology center that they developed. They also received a presentation about Lake Berryessa and the invasive golden mussel problem in the area.

Item #9 - Verbal Report by General Manager

General Manager Moore relayed that the first business breakfast was a success and the next one will be in June. He celebrated the District's recruitment efforts, including the successful hiring a new Operations Supervisor for the Pumps Stations, Joe Padilla, and receiving over fifty applications for the Collection System Worker position. General Manager Moore updated the Board on the status of the FY24/25 Gravity Sewer Improvement Project which is currently underway. He described the presentation that he and staff will be delivering at the CWEA conference next week.

Item #10 – Verbal Report by Board Members and Requests for Future Items

There were no requests for future items.

Item #11 – Consent Calendar

Motion: M/s Boorstein/Gaffney to accept items in the Consent Calendar.
Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: None. Abstain: None.
The motion passed.

The Board approved the Consent Calendar.

Item #14 – Consideration of Adopting Updated District Financial Policies

Motion: M/s Gaffney/Boorstein to adopt updated District Financial Policies.
Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: None. Abstain: None.
The motion passed.

Finance Officer Damiani highlighted policies that have been updated, including a target funding percentage for pension liabilities, escheatment, and purchasing authorities. He mentioned that the investment policy will be revisited once the District engages an investment advisor.

Item #15a – Monthly Operations and Maintenance Metrics Report – March 2025

Operations & Maintenance Manager Bruemmer reported that the District had no spills during the month of March and highlighted the District's aid to the Larkspur Corte Madera School District regarding sewer flow trouble they have been experiencing.

Adjourn: The Board adjourned at 7:04 p.m.

Douglas T. Kelly
Secretary of the Board

Submitted by: _____
Christina Winnicki
Clerk of the Board

ROSS VALLEY SANITARY DISTRICT

Monthly Financial Report

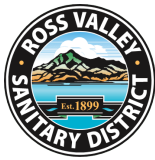
March 31, 2025



Prepared By: Victor Damiani, Finance Officer

Reviewed By: Felicia Newhouse, Assistant General Manager

Note: The information in this report is the most accurate and up-to-date information available at the time of publication. It is intended to provide the Board, Management, and the public with an overview of the state of the District's general fiscal condition. It should be noted that this report is not an audited financial statement, and the numbers provided herein are preliminary and subject to change as the year progresses. Financial reporting is considered final once the District has completed its annual audit and finalized its Annual Comprehensive Financial Report (ACFR).



ROSS VALLEY SANITARY DISTRICT

MONTHLY FINANCIAL REPORT – MARCH 31, 2025

Statement of Revenue and Expense	Budget	Current Month	YTD	Remaining	YTD % of Budget
Revenue by category					
Sewer service charges	\$ 28,665,842	\$ 33,347	\$ 16,383,736	\$ 12,282,106	57.2%
Property tax - ad valorem	10,058,700	9,464	5,526,316	4,532,384	54.9%
Other operating income	1,551,014	213,118	1,074,098	476,916	69.3%
Other capital income	150,600	9,770	884,089	(733,489)	587.0%
Capacity charges	200,000	14,916	194,318	5,682	97.2%
Total revenue	40,626,156	280,614	24,062,557	16,563,599	59.2%
Expenses by Category					
Personnel Costs	9,584,840	851,721	5,959,385	3,625,455	62.2%
Capital Expenditures	18,796,600	2,586,724	12,847,997	5,948,603	68.4%
Administrative	2,236,322	188,848	1,789,108	447,214	80.0%
Services & Supplies	1,766,935	161,281	1,157,166	609,769	65.5%
Maintenance & Repairs	590,000	45,739	353,265	236,735	59.9%
Treatment Costs	9,716,700	-	7,909,476	1,807,224	81.4%
Total expense	42,691,397	3,834,314	30,016,396	12,675,001	70.3%
Net Revenue/(Expense)	\$ (2,065,241)	\$ (3,553,700)	\$ (5,953,839)	\$ 3,888,598	

Revenue: March is typically a low revenue month for the District. Other operating income includes \$95k of lease revenue and \$106k of unrealized gains on the District's Section 115 pension trust.

Revenue is expected to remain relatively low until April, when the District will receive its next Teeter Plan distribution.

Expense: The most significant expenses for the month were Capital expenditures followed by personnel costs.

Capital expenditures for the month were \$2.6M, the majority of which was project costs for capital projects in the District's CIP. Costs for the FY23/24 GSIP project were \$1.5M. Costs for the installation of the backup generator at the Andersen building were \$126k. Costs for the LS 20 Larkspur Landing A Improvements were \$394,795. Additionally, a debt service payment was made in the amount of \$343k.

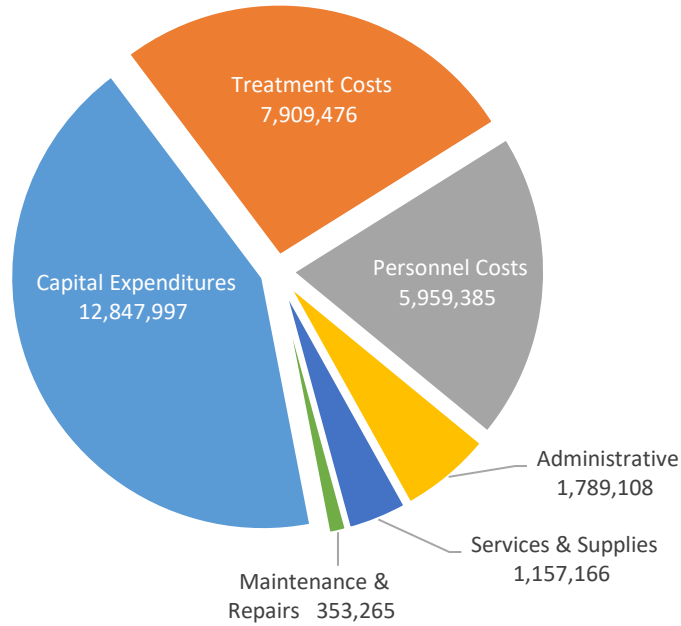
Personnel costs were \$852k for the period and stand at 62% of the annual budget through March.



ROSS VALLEY SANITARY DISTRICT

MONTHLY FINANCIAL REPORT – MARCH 31, 2025

YTD Expenditures by Category





ROSS VALLEY SANITARY DISTRICT

MONTHLY FINANCIAL REPORT – MARCH 31, 2025

NET RESULTS:

Operating Fund

Revenue	\$ 246,465
Expenditure	(1,247,687)
Subtotal operating fund	(1,001,223)

Capital Fund

Revenue	\$ 34,150
Expenditure	(2,586,626)
Subtotal capital fund	(2,552,477)

Net Revenue/(Expense)	(3,553,700)
Net Position at beginning of Period	23,377,940
Net Position at end of Period	19,824,240

RESERVES

Committed	March FY 25	Board Target
Operating reserve	\$ 9,415,926	\$ 11,972,000
Capital improvement	-	5,118,000
Emergency reserve	2,000,000	2,394,000
Committed	\$ 11,415,926	\$ 19,484,000

Restricted

CalPERS pension trust - restricted	\$ 8,304,537
SRF funds - restricted	68,085
Canyon Road - restricted	24,136
Bond trustee funds - restricted	11,557
Restricted	\$ 8,408,315

Unassigned

Unassigned	\$ -
Unassigned	-
Total Reserves	\$ 19,824,240

The Board committed reserves were fully replenished in December. In the current month, the capital reserve decreased \$2.5 million below the Board approved target. Reserves are likely to continue decreasing until the next Teeter Plan distribution is received in April.



ROSS VALLEY SANITARY DISTRICT

MONTHLY FINANCIAL REPORT – MARCH 31, 2025

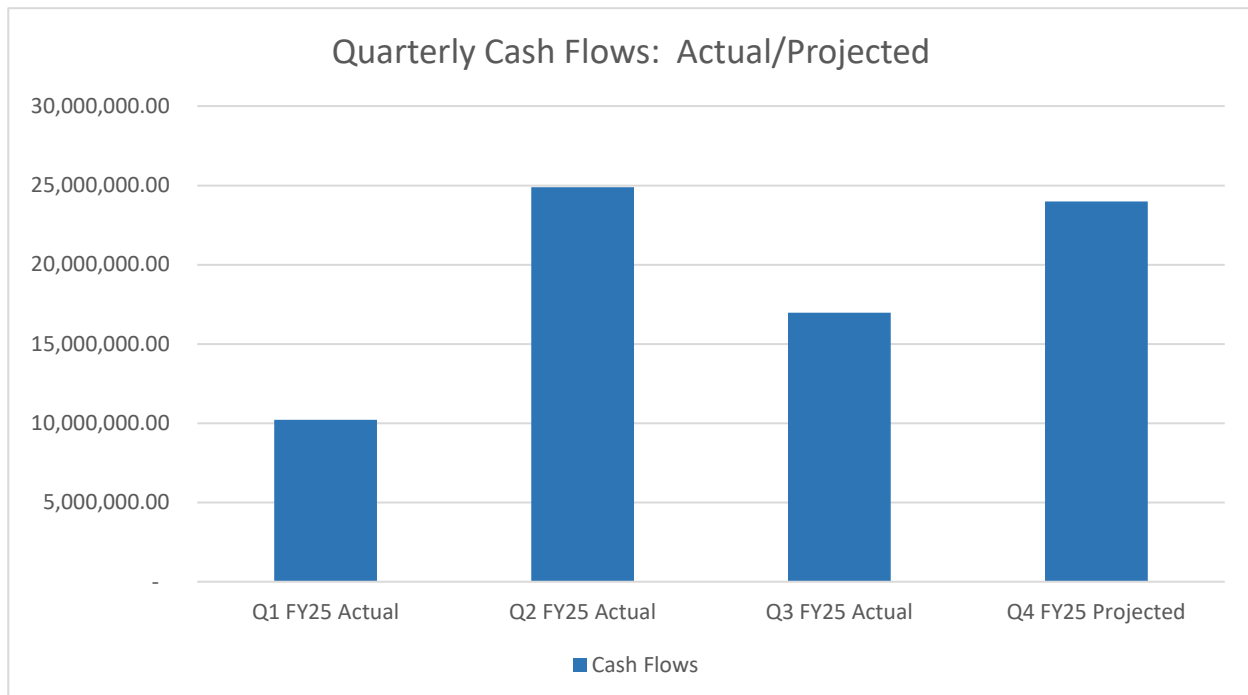
CASH

Cash receipts and disbursements lag behind the revenue and expenses. This lag is attributable to the District's accounting accruals being posted when the transaction occurs versus when cash is recorded. For this reason, cash balances rarely if ever equal fund balances or net position.

Cash Account	3/31/2025
Operating account	\$ 2,921,025
Petty Cash	292
Local Agency Investment Fund	14,051,908
Total Cash	\$ 16,973,225

Restricted Cash Account	3/31/2025
CRAD trust	\$ 24,136
Pension trust	8,304,537
BNY bond trust	11,556
Total Restricted Cash	\$ 8,340,228

Combined Total - Cash	\$ 25,313,454
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Report Criteria:

Report type: Invoice detail
Check.Type = {<>} "Adjustment"
Check.Voided = No

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25031101							
03/11/2025	25031101		100-300-000-770400-200	LRGP Disbursement		25-2942 Lateral Grant 150 The Alameda San Anselmo	2,500.00
Total 25031101:							2,500.00
25032501							
03/25/2025	25032501	Airgas USA LLC (ACH)	100-100-100-740000-100	Equipment Rent-PS		Feb 2025 Rental - Large Acetylene/Argon	129.05
Total 25032501:							129.05
25031102							
03/11/2025	25031102		100-300-000-770400-200	LRGP Disbursement		25-2943 Lateral Grant 33 City Hall Ave San Anselmo	2,500.00
Total 25031102:							2,500.00
25031103							
03/11/2025	25031103	Ardurra (ACH)	100-200-000-780700-100	Community Outreach Services		Communication & Outreach Services - 01/2025	3,618.25
Total 25031103:							3,618.25
69965							
03/25/2025	69965	AT&T CalNet	100-100-000-745400-100	Telephone Utility		BAN# Pd: 9391032720	1,314.59
Total 69965:							1,314.59
69933							
03/11/2025	69933	Barbier Security Group	100-100-000-730150-100	Tenant Shared Cost - Repairs		Security Patrol Service 1111 andersen - 02/2025	565.00
Total 69933:							565.00
69934							
03/11/2025	69934	Battalion One Fire	100-100-000-730150-100	Tenant Shared Cost - Repairs		Quarterly Fire Sprinkler Inspection	720.00

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 69934:							720.00
25031104							
03/11/2025	25031104	Bay Area Digital Solutions	100-200-000-780700-100	Community Outreach Services		Digital Advertising - 03/2025	2,500.00
Total 25031104:							2,500.00
25032401							
03/24/2025	25032401	BNY Mellon	100-000-000-320400-000	Can Rd Passthru Pay		Interest on loan#RSVLYSANDST - Canyon Road	1,625.00
Total 25032401:							1,625.00
25032502							
03/25/2025	25032502	BNY Mellon	100-400-000-790600-200	Interest Expense		Interest ROSSVLY2013 Bond	343,250.00
Total 25032502:							343,250.00
69935							
03/11/2025	69935	BrightView Landscape Ser	100-100-000-730100-100	Facilities Maintenance/Repairs		Landscape Maintenance - March 2025	1,174.83
03/11/2025	69935	BrightView Landscape Ser	100-100-000-730150-100	Tenant Shared Cost - Repairs		Landscape Maintenance - March 2025 1111 Anderson Dr	1,144.00
Total 69935:							2,318.83
69936							
03/11/2025	69936	Buck's Saw Service, Inc.	100-100-300-730000-100	Equipment Repairs-LR		Replaced Fuel Filter, Spark Plug, Carb and Fuel Line	383.63
Total 69936:							383.63
69937							
03/11/2025	69937	California Bank of Commer	100-000-000-120450-000	Retention Escrow Receivable		Disney Construction, Inc. Acc#8000010025	4,500.00
Total 69937:							4,500.00
69938							
03/11/2025	69938	Caselle Inc.	100-200-000-790200-100	Annual Software Renewal Costs		Support and Maintenance 4/1/25-04/30/25	3,496.00
Total 69938:							3,496.00

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
69966							
03/25/2025	69966	Center for Hearing Health I	100-100-000-720200-100	Safety Equipment & Services		Annual Audiometric Testing for 17 participants	720.00
Total 69966:							720.00
69967							
03/25/2025	69967	Century Urban LLC	100-200-000-780800-100	Other Miscellaneous Consulting		Matter: Real Estate Consulting Services for the Larkspur Landing 01/2025	7,533.75
03/25/2025	69967	Century Urban LLC	100-200-000-780800-100	Other Miscellaneous Consulting		Matter: Real Estate Consulting Services for the Larkspur Landing 02/2025	2,322.50
Total 69967:							9,856.25
69968							
03/25/2025	69968	ChargePoint, Inc.	100-100-000-790850-100	Other Miscellaneous Costs		Renewal of the electrical vehicle charging stations - 1111 Andersen Drive	3,120.00
Total 69968:							3,120.00
25031105							
03/11/2025	25031105	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	432.37
03/11/2025	25031105	Cintas Corporation No 2	100-100-000-730100-100	Facilities Maintenance/Repairs		Supplies	405.12
Total 25031105:							837.49
25032503							
03/25/2025	25032503	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	425.31
03/25/2025	25032503	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	401.34
Total 25032503:							826.65
69939							
03/11/2025	69939	Colantuono, Highsmith &	100-200-000-780400-100	Human Resource Services		legal services	3,279.50
Total 69939:							3,279.50
69969							
03/25/2025	69969	Condor Construction	100-300-000-770000-200	Capital Outlay - CIP	EG-918-000-00	Add posts and fence boards and install gate - 84 Alemenar Drive, Greebrae	7,500.00

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 69969:							7,500.00
69940							
03/11/2025	69940	Corodata Record Manage	100-100-000-740200-100	Facilities Rent		Document Storage 02/01-02/28/2025	114.62
Total 69940:							114.62
69941							
03/11/2025	69941	CSMFO	100-200-000-750200-100	Membership/Association/Certifi		CSMFO Membership	150.00
Total 69941:							150.00
25032504							
03/25/2025	25032504	CSRMA Calif SanitationRis	100-200-000-760700-100	Insurance Deductible		CSRMA - PL Deductible Recovery File#3061908	22.60
Total 25032504:							22.60
69942							
03/11/2025	69942	CWEA- California Water E	100-100-000-750200-100	Membership/Association/Certifi		CWEA ID: 40490 Joshua Hill - CWEA Association Membership	239.00
Total 69942:							239.00
25031106							
03/11/2025	25031106	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9007289-003 US FMV - 2/2025	1,281.09
03/11/2025	25031106	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9007289-004 US FMV - 03/2025	1,107.78
03/11/2025	25031106	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9012980-001 US FMV - 03/2025	133.08
03/11/2025	25031106	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9012980-002 US FMV - 03/2025	791.85
03/11/2025	25031106	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9012980-003 US FMV - 03/2025	115.67
Total 25031106:							3,429.47
25032505							
03/25/2025	25032505	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9007289-003 US FMV - 03/2025	1,319.79
03/25/2025	25032505	Dell Technologies Inc.	100-200-000-740000-100	Equipment Rent		001-9012980-004 US FMV - 04/2025	1,331.48
Total 25032505:							2,651.27

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25031107							
03/11/2025	25031107	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical March 25	756.27
Total 25031107:							756.27
69970							
03/25/2025	69970	Diego Truck Repair Inc.	100-100-300-740000-100	Equipment Rent-LR		2004 PETERBILT PB-330 UT-02 Repair	3,604.71
Total 69970:							3,604.71
25031108							
03/11/2025	25031108	DirectLine, Inc	100-100-000-745400-100	Telephone Utility		Monthly Service - 02/2025	625.00
Total 25031108:							625.00
25031109							
03/11/2025	25031109	Disney Construction, Inc.	100-000-000-320000-000	Construction Retention Payable		Retention	85,500.00
Total 25031109:							85,500.00
69943							
03/11/2025	69943	DNG Enterprises DBA Nap	100-100-100-720000-100	Materials & Parts-PS		BLSTR PK MINIATURES (450)	3.46
Total 69943:							3.46
69971							
03/25/2025	69971	DNG Enterprises DBA Nap	100-100-100-720000-100	Materials & Parts-PS		PX Dielectric Grease	13.96
Total 69971:							13.96
69944							
03/11/2025	69944	Downey Brand LLP	100-200-000-780300-100	Legal Services		Matter No. 44417.00000 - Legal Services	9,798.71
Total 69944:							9,798.71
25031110							
03/11/2025	25031110	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		Trailmake TD24T Repair	2,309.63
03/11/2025	25031110	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		FLAT REPAIR - CHEVY Silverado	45.00
03/11/2025	25031110	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		Trailer Flat Bed Repair	334.53

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25031110:							2,689.16
25032506							
03/25/2025	25032506	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		Chevy Silverado Tire Repair	46.00
Total 25032506:							46.00
69945							
03/11/2025	69945	EFFECTV (A Comcast Co	100-200-000-780700-100	Community Outreach Services		Digital TV Advertising - Cust No#49333	3,362.03
Total 69945:							3,362.03
69972							
03/25/2025	69972	Ellis Investigations Law Cor	100-200-000-780400-100	Human Resource Services		Legal Services	6,408.00
Total 69972:							6,408.00
25031111							
03/11/2025	25031111	Enterprise Fleet Managem	100-100-000-740100-100	Vehicle Fleet Rent		Fleet Monthly Lease	7,142.41
Total 25031111:							7,142.41
69946							
03/11/2025	69946	Environmental Products	100-100-200-730000-100	Equipment Repairs-LM		Reel Swivel Joint, Nozzle Extension	1,582.35
Total 69946:							1,582.35
69947							
03/11/2025	69947	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves	41.96
03/11/2025	69947	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Disinfect Wipes, Gloves	168.91
03/11/2025	69947	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves	130.77
Total 69947:							341.64
69973							
03/25/2025	69973	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Supplies for Vending Machine	57.68
03/25/2025	69973	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Disposable Gloves	18.50
03/25/2025	69973	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Disposable Glv	428.01

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 69973:							504.19
25031112							
03/11/2025	25031112	{EE}	100-100-000-750200-100	Membership/Association/Certifi		CWEA Membership renewal reimbursement Cust#350771	355.00
Total 25031112:							355.00
25031113							
03/11/2025	25031113	Fleet Solutions, LLC	100-100-000-745600-100	Vehicle GPS Utility		Vehicle GPS	861.50
Total 25031113:							861.50
25031114							
03/11/2025	25031114	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Mar 25	527.70
Total 25031114:							527.70
25032507							
03/25/2025	25032507	Glosage Engineering (ACH)	100-000-000-320000-000	Construction Retention Payable		Retention	1,323,859.30
Total 25032507:							1,323,859.30
25031115							
03/11/2025	25031115	Goldstreet Design	100-200-000-780700-100	Community Outreach Services		YouTube Advertising	500.00
Total 25031115:							500.00
25032508							
03/25/2025	25032508	Goldstreet Design	100-200-000-780700-100	Community Outreach Services		Smoke Testing Door Hangers Update/Latex Gloves Door Hanger/Smoke Testing Postcards Development	2,549.94
Total 25032508:							2,549.94
25031116							
03/11/2025	25031116	Grainger (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-901-002-01	Ceiling Tile - Generator project C	387.65
Total 25031116:							387.65

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
69974							
03/25/2025	69974	Greenbrae Management In	100-100-000-780600-100	Sewer System Outside Services		Cost to move shipping Container/Force main break	720.00
Total 69974:							720.00
25032509							
03/25/2025	25032509	Harris & Associates Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-957-000-00	TO #7 - Fairfax Capacity and Creek Crossings Project - 01/26/2025-02/22/2025	50,937.50
Total 25032509:							50,937.50
25031117							
03/11/2025	25031117	Hawkins Delafield & Wood	100-200-000-780000-100	Financial Consulting Services		Professional Service - Tax Advice related to Sale of Bond Financed Property	15,000.00
Total 25031117:							15,000.00
69948							
03/11/2025	69948	High Performing Culture LL	100-200-000-750100-100	Staff Conf/Training/Meetings		CultureWise Subscription - 02/2025	297.00
Total 69948:							297.00
25033101							
03/31/2025	25033101	High Performing Culture LL	100-200-000-750100-100	Staff Conf/Training/Meetings		CultureWise Subscription - 03/2025	297.00
Total 25033101:							297.00
25031118							
03/11/2025	25031118	Integral Consulting (ACH)	100-300-000-780550-100	Engineering Studies		MSA TO #10 for 2020 General On-Call Permitting Support & Environmental Study Support - 01/01-01/31/2025	102.50
03/11/2025	25031118	Integral Consulting (ACH)	100-300-000-770300-200	Capital Outlay - Studies	EG-958-000-00	GSIP 24/25 Consulting services for CEQA compliance - 01/01-01/31/2025	4,071.51
Total 25031118:							4,174.01
25031119							
03/11/2025	25031119	IT Hub (ACH)	100-200-000-780200-100	Information Technology Service		Managed Services - Feb 2025	7,640.00
03/11/2025	25031119	IT Hub (ACH)	100-200-000-790200-100	Annual Software Renewal Costs		Microsoft Windows Licenses & Software Assurance - 1 of 3 Year Agreement	13,171.85
03/11/2025	25031119	IT Hub (ACH)	100-200-000-790200-100	Annual Software Renewal Costs		StarWind One Year of Standard Support for VSAN Professional Edition	1,000.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25031119:							21,811.85
69949							
03/11/2025	69949	Jackson's Hardware	100-100-000-730100-100	Facilities Maintenance/Repairs		Building Maintenance Weed & Grass Killer	9.82
03/11/2025	69949	Jackson's Hardware	100-100-200-720000-100	Materials & Parts-LM		Coupling black, Nipple Black	51.78
03/11/2025	69949	Jackson's Hardware	100-100-200-720000-100	Materials & Parts-LM		Sandpaper, Sprypnt Pro, Sign Wet FLR	151.66
03/11/2025	69949	Jackson's Hardware	100-100-200-720000-100	Materials & Parts-LM		Hillman Assorted Fastner, Broom Angle Stiff	49.60
03/11/2025	69949	Jackson's Hardware	100-100-300-720000-100	Materials & Parts-LR		Garage	17.41
Total 69949:							280.27
69975							
03/25/2025	69975	Jackson's Hardware	100-100-000-720200-100	Safety Equipment & Services		Boots Muck Chore Steel, Surge Protctr	185.66
03/25/2025	69975	Jackson's Hardware	100-100-100-720000-100	Materials & Parts-PS		CLEANER TIP OXY-ACE+YLEN	53.38
Total 69975:							239.04
25032510							
03/25/2025	25032510		100-300-000-770400-200	LRGP Disbursement		25-2945 Lateral Grant 370 Eliseo Dr. Greenbrae	1,500.00
Total 25032510:							1,500.00
25032511							
03/25/2025	25032511		100-300-000-770400-200	LRGP Disbursement		25-2944 Lateral Grant 224 Forbes Ave San Anselmo	1,500.00
Total 25032511:							1,500.00
25032512							
03/25/2025	25032512	JNG Pipeline	100-300-000-770100-200	Capital Outlay - Equipment	EG-917-000-00	Emergency work 137 Hillside Dr. Replace 165 LF of 5" SS main w/6" HDPE. Install 1 new manhole. Install 2 lower laterals.	58,700.00
Total 25032512:							58,700.00
25031120							
03/11/2025	25031120	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Feb 25	756.27
03/11/2025	25031120	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Jan 25	756.27
03/11/2025	25031120	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical March 25	756.27

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25031120:							2,268.81
69950							
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#419744 Service Period 12/27/2024 - 02/25/2025	784.30
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#420029 Service Period 12/27/2024 - 02/25/2025	756.82
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#473574 Service Period 12/27/2024 - 02/25/2025	895.60
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#473575 Service Period 12/27/2024 - 02/25/2025	841.87
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#501486 Service Period 12/27/2024 - 02/25/2025	811.92
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#508459 Service Period 12/27/2024 - 02/25/2025	812.75
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#568867 Service Period 12/27/2024 - 02/25/2025	1,685.10
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#568868 Service Period 12/27/2024 - 02/25/2025	2,060.47
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#568869 Service Period 12/27/2024 - 02/25/2025	757.24
03/11/2025	69950	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#575550 Service Period 12/27/2024 - 02/25/2025	828.80
Total 69950:							10,234.87
69976							
03/25/2025	69976	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#147168 Service Period 01/14/2025 - 03/12/2025	2,936.17
03/25/2025	69976	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acc#307591 Service Period 01/16/2025 - 03/14/2025	126.20
Total 69976:							3,062.37
69951							
03/11/2025	69951	Marin Resource Recovery	100-100-300-720000-100	Materials & Parts-LR		CLEAN ASPHALT-BROKEN	80.00
Total 69951:							80.00
69977							
03/25/2025	69977	Marin Resource Recovery	100-100-300-720000-100	Materials & Parts-LR		C&D material, DRC, DIRT	920.00
Total 69977:							920.00
69952							
03/11/2025	69952	Marin Sanitary Service	100-100-000-745200-100	Garbage Utility		Garbage service - 01/2025	939.09
Total 69952:							939.09

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
69978							
03/25/2025	69978	Marlin Leasing Corporation	100-200-000-740000-100	Equipment Rent		02/26-03/25 Lease x2 Copiers/Scanners	526.47
Total 69978:							526.47
69953							
03/11/2025	69953	MCC Building Maintenance	100-100-000-730100-100	Facilities Maintenance/Repairs		Janitorial Maintenance - March 2025	1,575.00
Total 69953:							1,575.00
69979							
03/25/2025	69979	MCC Building Maintenance	100-100-000-730100-100	Facilities Maintenance/Repairs		Carpet spots - steam cleaning including labor	300.00
Total 69979:							300.00
69954							
03/11/2025	69954	McMaster-Carr	100-100-100-720000-100	Materials & Parts-PS		Corrosion-Resistant, Rotary Shaft	123.87
Total 69954:							123.87
69955							
03/11/2025	69955	Mercedes-Benz of Fairfield	100-100-000-730200-100	Vehicle Fleet Repairs		TV02 repairs	8,160.21
Total 69955:							8,160.21
25031121							
03/11/2025	25031121		100-300-000-770400-200	LRGP Disbursement		25-2941 Lateral Grant 44 Bennit Ave San Anselmo	2,500.00
Total 25031121:							2,500.00
69956							
03/11/2025	69956	MR Copy Inc	100-200-000-720400-100	Office Supplies		Copier use	229.41
Total 69956:							229.41
25032513							
03/25/2025	25032513	Municipal Maint. Equipmen	100-100-200-720100-100	Tools-LM		HRV ROTOJET, 3/4", 3.5"-8"PIPE - LMCJT01	1,204.42
03/25/2025	25032513	Municipal Maint. Equipmen	100-100-300-720100-100	Tools-LR		Bulldog 1/2"	2,657.65

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25032513:							3,862.07
69957							
03/11/2025	69957	National Construction Rent	100-100-000-740200-100	Facilities Rent		fence rental	620.15
Total 69957:							620.15
25032514							
03/25/2025	25032514	NBS Local Government So	100-200-000-780000-100	Financial Consulting Services		District Administration - Sewer Svc Charge Professional Svcs - 4/1-6/30/2025	7,232.00
03/25/2025	25032514	NBS Local Government So	100-200-000-780000-100	Financial Consulting Services		District Administration - Lateral Loans Professional Services - 4/1-6/30/2025	1,029.00
Total 25032514:							8,261.00
69980							
03/25/2025	69980	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Trench Patching - Valley Road	6,300.00
03/25/2025	69980	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Red hole patching with asphalt as directed	900.00
Total 69980:							7,200.00
25031122							
03/11/2025	25031122	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Mar25	756.27
Total 25031122:							756.27
25031123							
03/11/2025	25031123	Nute Engineering (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Amendment No. 2 to Task Order No. 8 with Nute Engineering for Design Engineering Services During Construction (ESDC) for the LS20, LS31, LS32 Lift Station Improvements Project (#907) - 02/2025	6,245.00
03/11/2025	25031123	Nute Engineering (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-954-000-00	TO#7 Engineering Services for Design of Meadow Way Bridge per MSA signed - 02/2025	221.00
Total 25031123:							6,466.00
25031124							
03/11/2025	25031124	Owen Equipment (ACH)	100-100-300-730000-100	Equipment Repairs-LR		ROD End Bolt, Spacer, Nylon	220.25
Total 25031124:							220.25

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
69958							
03/11/2025	69958	Pacific Infrastructure Corp.	100-000-000-320000-000	Construction Retention Payable		Retention	369,122.50
Total 69958:							369,122.50
69959							
03/11/2025	69959	Pape Machinery	100-100-300-730000-100	Equipment Repairs-LR		JD 50D Svc Maintenance	3,093.38
Total 69959:							3,093.38
25031125							
03/11/2025	25031125	Parento LLC	100-100-000-705280-100	Parental Leave Insurance		Family Leave Insurance Premium	2,724.24
Total 25031125:							2,724.24
25032515							
03/25/2025	25032515		100-300-000-750000-100	Travel/Airfare/Meals Reimb		Per Diem Travel to Palm Springs 4/21-4/25/2025	387.00
Total 25032515:							387.00
69981							
03/25/2025	69981	Petaluma Mechanical Inc	100-100-000-730150-100	Tenant Shared Cost - Repairs		A/C air filters/belts replacement and system leak test	5,762.49
Total 69981:							5,762.49
69960							
03/11/2025	69960	PG&E	100-100-000-745000-100	Power/Energy Utility		A/C #1387181487-0 01/30/2025-03/02/2025	66,582.81
03/11/2025	69960	PG&E	100-100-000-745050-100	Tenant Shared Cost - Power		A/C #3622494846-7 01/30/2025-03/02/2025	8,354.54
03/11/2025	69960	PG&E	100-100-000-745000-100	Power/Energy Utility		A/C #1387181487-0 01/17/2025-02/17/2025	326.81
Total 69960:							75,264.16
69982							
03/25/2025	69982	Plug It Products	100-100-300-720000-100	Materials & Parts-LR		Carrier 6" Pipe 72" Long	6,811.95
Total 69982:							6,811.95
25031126							
03/11/2025	25031126	Precision Engineering, Inc.	100-000-000-320000-000	Construction Retention Payable		Retention Release - PP3 RVSD Woodland & Creek Crossings Project	97,135.61

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25031126:							97,135.61
25031127							
03/11/2025	25031127	PSOMAS (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Task Order No. 9 to the Master Services Agreement for Construction Management Services with Psomas, Inc., for the LS20, 31, 32 Lift Stations Improvements Project (Project #907) - 12/27/2024-01/30/2025	26,054.70
03/11/2025	25031127	PSOMAS (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-908-000-00	Task Order #11 Heatherwood and Heather Gardens Pump Station Projects - 12/27/2024-01/30/2025	10,224.50
Total 25031127:							36,279.20
25032516							
03/25/2025	25032516	PSOMAS (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-955-000-00	TO #10 FY 23/24 GSIP Professional Services - 01/31-02/27/2025	3,300.00
Total 25032516:							3,300.00
69961							
03/11/2025	69961	RapidView LLC	100-100-400-730000-100	Equipment Repairs-CCTV		CCTV repair + parts	1,440.82
03/11/2025	69961	RapidView LLC	100-100-400-730000-100	Equipment Repairs-CCTV		Minilite and PP2 (na) inspection	195.79
Total 69961:							1,636.61
69983							
03/25/2025	69983	Redwood Empire Awning	100-100-000-730150-100	Tenant Shared Cost - Repairs		Awning Frame and Installation	5,801.50
Total 69983:							5,801.50
69962							
03/11/2025	69962	Rentokil North America Inc.	100-100-000-730150-100	Tenant Shared Cost - Repairs		Pest Control; 1111 Andersen	179.00
Total 69962:							179.00
69984							
03/25/2025	69984	Rex Moore Group	100-100-000-730150-100	Tenant Shared Cost - Repairs		2025 Testing April, May and June 2025	325.00
Total 69984:							325.00
69963							
03/11/2025	69963	RoadSafe Traffic System	100-100-000-730400-100	Easement Access Management		Utility Marker 50 Stake	1,704.10

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 69963:							1,704.10
69985							
03/25/2025	69985	Rosalyn Brandt Design	100-200-000-720400-100	Office Supplies		Laminate Tables - White Oak	5,845.73
Total 69985:							5,845.73
25032517							
03/25/2025	25032517	Schaaf & Wheeler (ACH) C	100-300-000-770000-200	Capital Outlay - CIP	EG-908-000-00	Design and Engineering Services During Construction for LS30 Heather Gardens Improvements Project (#908) -02/2025	2,341.50
Total 25032517:							2,341.50
25031128							
03/11/2025	25031128	SmartCover Systems-Hadr	100-100-000-790200-100	Annual Software Renewal Costs		Renewal: SmartRain - Continued rain data service 2/1/2025-1/31/2026	702.00
Total 25031128:							702.00
69964							
03/11/2025	69964	State Water Resources Co	100-100-000-790300-100	Permit Fees		Annual Permit Fee 07/01/24-06/30/25 - Barber Ave Bridge Project San Anselmo, CA	563.00
Total 69964:							563.00
25031129							
03/11/2025	25031129	The Wright Gardener	100-100-000-730100-100	Facilities Maintenance/Repairs		Monthly Plant Service	445.03
Total 25031129:							445.03
69986							
03/25/2025	69986	Town of Corte Madera	100-100-000-780600-100	Sewer System Outside Services		Redwood Survey and LAFCO process Fee (File 1382)	13,386.62
Total 69986:							13,386.62
25032518							
03/25/2025	25032518	Transbay Lock Inc (ACH)	100-100-100-720000-100	Materials & Parts-PS		8 Keys	39.33
Total 25032518:							39.33

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25031130							
03/11/2025	25031130	Trenchless Supply (ACH)	100-100-300-720000-100	Materials & Parts-LR		Open PO for Trenchless Supply	2,633.55
Total 25031130:							2,633.55
25032519							
03/25/2025	25032519	Trenchless Supply (ACH)	100-300-000-770100-200	Capital Outlay - Equipment		Trenchless Supply Inc, push camera with Control box, 328-feet Reel and Self Leveling head.	11,744.38
Total 25032519:							11,744.38
25031131							
03/11/2025	25031131	U-Rock Utility Equipment	100-100-200-720100-100	Tools-LM		Camera Nozzle	256.74
03/11/2025	25031131	U-Rock Utility Equipment	100-100-200-730000-100	Equipment Repairs-LM		Camera rebuild to correct defect on Camera Picture	2,800.77
Total 25031131:							3,057.51
25033102							
03/31/2025	25033102	US Bank - Calcard CC (Aut	100-200-000-720400-100	Office Supplies		AP -- 0738 Office supplies >	1,006.62
Total 25033102:							1,006.62
69987							
03/25/2025	69987	Van Dermeyden Makus Law	100-200-000-780400-100	Human Resource Services		Investigative Firm - Matter: 03365	22,299.58
Total 69987:							22,299.58
25031132							
03/11/2025	25031132		100-200-000-750000-100	Staff Travel/Airfare/Meals		CSMFO annual Conference - 2025	381.77
Total 25031132:							381.77
25031133							
03/11/2025	25031133	Water Components & Bld S	100-100-300-720000-100	Materials & Parts-LR		NDS Duraslope	98.65
Total 25031133:							98.65
25031134							
03/11/2025	25031134	Weco Industries LLC (ACH	100-100-200-720100-100	Tools-LM		MANHOLE PROTECTIVE RING 24"- 27" ORANGE	836.07
03/11/2025	25031134	Weco Industries LLC (ACH	100-100-200-730000-100	Equipment Repairs-LM		Repairing Seat, Shaft, Body, Head and Raplacing bearing fin.	1,016.67

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25031134:							1,852.74
25032520							
03/25/2025	25032520	Weco Industries LLC (ACH	100-100-200-730000-100	Equipment Repairs-LM		Replace hardware on rear Cap For M5SHCS	1,687.71
Total 25032520:							1,687.71
25032402							
03/24/2025	25032402	Wells Fargo Bank-Credit C	100-200-000-780200-100	Information Technology Service		PB -- 3485 Icloud additional Storage recurring fee > Apple.com	21,766.02
03/24/2025	25032402	Wells Fargo Bank-Credit C	100-300-000-750200-100	Membership/Association/Certifi		PB -- 3485 WEF - Young Professionals Membership, CA WEA < Water Environment Federation	16,108.85
Total 25032402:							37,874.87
25032521							
03/25/2025	25032521	Wells Fargo Financial Leas	100-200-000-740000-100	Equipment Rent		Kyocera Copier Lease C#450-0111771-000 03/26/25-04/25/25	308.97
Total 25032521:							308.97
25031135							
03/11/2025	25031135	West Valley Construction C	100-300-000-770000-200	Capital Outlay - CIP	EG-958-000-00	Consultant Services Agreement with West Valley Construction for Design and Engineering Services During Construction (ESDC) for FY 2024/25 Gravity Sewer Improvements Project (#958) - 02/2025	440.00
Total 25031135:							440.00
69988							
03/25/2025	69988	Western Machine Electric	100-000-000-320000-000	Construction Retention Payable		Retention for Inv#80065	117,164.61
Total 69988:							117,164.61
25032403							
03/24/2025	25032403	WEX Fleet Universal (Auto	100-100-000-730300-100	Vehicle Fleet Fuel		Feb 2025 Fleet Fuel	7,415.35
Total 25032403:							7,415.35
Grand Totals:							2,908,164.95

M = Manual Check, V = Void Check

Includes unprinted checks

Board Packet No. 029

Report Criteria:

Vendor/Vendor number = 1493

[Report].GL Period = "03/25"

Invoice Number	Seq	Invoice Date	GL Period	Description	GL Account	GL Account Description	Total Cost
1493 Wells Fargo Bank-Credit Card (AutoDR)							
MAR 2025 CC	1	03/01/2025	03/25	JH -- 1902 First AID Supplies > Amazon Reta* Ej1rj9rn3	100-100-000-720200-100	Safety Equipment & Services	24.20
MAR 2025 CC	2	03/01/2025	03/25	JH -- 1902 Uniforms - Jackets > Amazon Reta* Na16g1kb3	100-100-000-720300-100	Uniforms	316.81
MAR 2025 CC	3	03/01/2025	03/25	JH -- 1902 Safety Supplies > Amazon MktpI	100-100-000-720200-100	Safety Equipment & Services	249.96
MAR 2025 CC	4	03/01/2025	03/25	JH -- 1902 O&M supplies > Big 5 Sporting Goods 029	100-100-000-730100-100	Facilities Maintenance/Repairs	108.99
MAR 2025 CC	5	03/01/2025	03/25	MV -- 1739 Replace Camera red and Camera Head >	100-100-300-730000-100	Equipment Repairs-LR	164.10
MAR 2025 CC	6	03/01/2025	03/25	SM -- 8652 Meeting (Lunch) with SD2's GM > Cafe Verde Pizzeria	100-200-000-755100-100	Board Conf/Training/Meetings	51.01
MAR 2025 CC	7	03/01/2025	03/25	SM -- 8652 Monthly Board Member Breakfast > Garden Cafe	100-200-000-755100-100	Board Conf/Training/Meetings	98.05
MAR 2025 CC	8	03/01/2025	03/25	AP -- 4097 Email marketing > Eig	100-300-000-790200-100	Annual Software Renewal Costs	82.00
MAR 2025 CC	9	03/01/2025	03/25	AP -- 4097 Advertising > Ca Newspapers Adv S	100-200-000-780700-100	Community Outreach Services	57.00
MAR 2025 CC	10	03/01/2025	03/25	AP -- 4097 Cell Phones > VzwrIss*apocc Visb	100-100-000-745400-100	Telephone Utility	3,119.97
MAR 2025 CC	11	03/01/2025	03/25	AP -- 4097 Annual Subscription - Equipment Management > Fleetio.Com	100-200-000-790200-100	Annual Software Renewal Costs	3,913.28
MAR 2025 CC	12	03/01/2025	03/25	AP -- 4097 Azure > Microsoft	100-200-000-790200-100	Annual Software Renewal Costs	138.86
MAR 2025 CC	13	03/01/2025	03/25	AP -- 4097 Marin IJ Advertising > Ca Newspapers Adv S	100-200-000-780700-100	Community Outreach Services	830.00
MAR 2025 CC	14	03/01/2025	03/25	AP -- 4097 Marin IJ 4-Week Digital Subscription > Marin Independent Journ	100-200-000-780700-100	Community Outreach Services	18.00
MAR 2025 CC	15	03/01/2025	03/25	AP -- 4097 Answering service > Gotocom*gotconnect	100-200-000-745400-100	Telephone Utility	631.73
MAR 2025 CC	16	03/01/2025	03/25	AP -- 4097 2000 Larkspur Landing > Comcast California	100-100-000-745300-100	Cable/Internet Utility	442.16
MAR 2025 CC	17	03/01/2025	03/25	AP -- 4097 Bridge Toll > Fastrak Csc	100-100-000-750000-100	Travel/Airfare/Meals Reimb	45.00
MAR 2025 CC	18	03/01/2025	03/25	AP -- 4097 Internet back up > Att	100-100-000-745300-100	Cable/Internet Utility	103.24
MAR 2025 CC	19	03/01/2025	03/25	AP -- 4097 1111 Andersen Dr > Comcast California	100-100-000-745300-100	Cable/Internet Utility	258.59
MAR 2025 CC	20	03/01/2025	03/25	AP -- 4097 1111 Andersen Dr - Ethernet Equipment > Comcast Business	100-100-000-745300-100	Cable/Internet Utility	1,192.35
MAR 2025 CC	21	03/01/2025	03/25	KL -- 1721 UPS Replacement Battery > Amazon MktpI	100-100-100-720000-100	Materials & Parts-PS	152.92
MAR 2025 CC	22	03/01/2025	03/25	KL -- 1721 Key Tags > Amazon MktpI	100-100-100-720000-100	Materials & Parts-PS	21.84
MAR 2025 CC	23	03/01/2025	03/25	KL -- 1721 Hazard Waste Disposal > Marin Recycling And Resou	100-100-000-745200-100	Garbage Utility	72.62
MAR 2025 CC	24	03/01/2025	03/25	KL -- 1721 Trademan Bench Vise > Amazon.Com*hy6px3do3	100-100-100-720100-100	Tools-PS	542.10
MAR 2025 CC	25	03/01/2025	03/25	KL -- 1721 UT01 Taillight Replacement > Amazon MktpI	100-100-000-730200-100	Vehicle Fleet Repairs	174.79
MAR 2025 CC	26	03/01/2025	03/25	KL -- 1721 Carts for PS13 Inventory > Harbor Freight Tools 386	100-100-100-720000-100	Materials & Parts-PS	117.95
MAR 2025 CC	27	03/01/2025	03/25	KL -- 1721 Prime Membership > B2b Prime*cx0tf25g3	100-100-100-720000-100	Materials & Parts-PS	140.93
MAR 2025 CC	28	03/01/2025	03/25	CW -- 3477 Recruitment Posting > CWEA	100-100-000-790000-100	Recruiting/Hiring Fees	335.00
MAR 2025 CC	29	03/01/2025	03/25	CW -- 3477 Labor law Posters > California Special Dis	100-200-000-720400-100	Office Supplies	27.06
MAR 2025 CC	30	03/01/2025	03/25	CW -- 3477 Benefits Guide Design update > Buel Creat* (1 Of 1 Pa	100-200-000-720400-100	Office Supplies	450.00
MAR 2025 CC	31	03/01/2025	03/25	CW -- 3477 Interview Panelist Lunch > Michaels S* Michaels S	100-100-000-790000-100	Recruiting/Hiring Fees	38.00
MAR 2025 CC	32	03/01/2025	03/25	CW -- 3477 All Hands Meeting > Ezcater*extreme Pizza	100-200-000-750100-100	Staff Conf/Training/Meetings	357.96
MAR 2025 CC	33	03/01/2025	03/25	RZ -- 2033 Oil Change PT15 > Vioc lh0005	100-100-000-730200-100	Vehicle Fleet Repairs	141.57
MAR 2025 CC	34	03/01/2025	03/25	PB -- 3485 Icloud additional Storage recurring fee > Apple.Com/Bill	100-100-000-750100-100	Conferences/Training/Meetings	.99
MAR 2025 CC	35	03/01/2025	03/25	PB -- 3485 Safety Boots >	100-300-000-720200-100	Safety Equipment & Gear	258.23

Invoice Number	Seq	Invoice Date	GL Period	Description	GL Account	GL Account Description	Total Cost
Total 1493 Wells Fargo Bank-Credit Card (AutoDR):							14,677.26
Grand Totals:							14,677.26

Report GL Period Summary

Vendor number hash: 0
Vendor number hash - split: 0
Total number of invoices: 0
Total number of transactions: 0

Report Criteria:

Vendor.Vendor number = 1493

[Report].GL Period = "03/25"

Report Criteria:

Vendor: Vendor number = 1844

[Report].GL Period = "03/25"

Invoice Number	Seq	Invoice Date	GL Period	Description	GL Account	GL Account Description	Total Cost
1844 US Bank - Calcard CC (AutoDR)							
MAR 2025 CC	1	02/06/2025	03/25	AP -- 0738 Office supplies > SMART AND FINAL 526	100-200-000-720400-100	Office Supplies	24.36
MAR 2025 CC	2	02/06/2025	03/25	AP -- 0738 Office supplies - Staples > AMZN MKTP US*EO6VY9D33	100-200-000-720400-100	Office Supplies	40.24
MAR 2025 CC	3	02/06/2025	03/25	AP -- 0738 Office supplies - Thermal Laminating > AMAZON MKTPL*1I5CA6YV3	100-200-000-720400-100	Office Supplies	33.29
MAR 2025 CC	4	02/06/2025	03/25	AP -- 0738 Office supplies > AMAZON RETA* MP7957O53	100-200-000-720400-100	Office Supplies	19.33
MAR 2025 CC	5	02/06/2025	03/25	AP -- 0738 Office supplies - Creamer > SMART AND FINAL 526	100-200-000-720400-100	Office Supplies	11.08
MAR 2025 CC	6	02/06/2025	03/25	AP -- 0738 Azure > MSFT * E0400V4QP3	100-200-000-790200-100	Annual Software Renewal Costs	150.21
MAR 2025 CC	7	02/06/2025	03/25	AP -- 0738 Board Meeting > WHOLEFDS SRF 10071	100-200-000-755100-100	Board Conf/Training/Meetings	126.48
MAR 2025 CC	8	02/06/2025	03/25	AP -- 0738 Refrigerator Water Filter > AMAZON RETA* 918UW7HT3	100-200-000-720400-100	Office Supplies	144.18
MAR 2025 CC	9	02/06/2025	03/25	AP -- 0738 Office supplies - Coffee > SMART AND FINAL 526	100-200-000-720400-100	Office Supplies	15.17
MAR 2025 CC	10	02/06/2025	03/25	AP -- 0738 All hands meeting > SMART AND FINAL 526	100-200-000-750100-100	Staff Conf/Training/Meetings	53.97
MAR 2025 CC	11	02/06/2025	03/25	AP -- 0738 Office supplies - Coffee Cup/Batteries/Tissues > AMAZON MKTPL*IE0812GS3	100-200-000-720400-100	Office Supplies	197.45
MAR 2025 CC	12	02/06/2025	03/25	AP -- 0738 Storage fee for storing CCTV backups - 02/2025 > AMAZON WEB SERVICES	100-200-000-790200-100	Annual Software Renewal Costs	148.39
MAR 2025 CC	13	02/06/2025	03/25	AP -- 0738 Customizable Divider Labels > AMAZON RETA* JS7XI09S3	100-200-000-720400-100	Office Supplies	25.90
MAR 2025 CC	14	02/06/2025	03/25	AP -- 0738 Office supplies > SMART AND FINAL 526	100-200-000-720400-100	Office Supplies	16.57
Total 1844 US Bank - Calcard CC (AutoDR):							1,006.62
Grand Totals:							1,006.62

Report GL Period Summary

Vendor number hash: 0
Vendor number hash - split: 0
Total number of invoices: 0
Total number of transactions: 0

Ross Valley Sanitary District
Payroll Payment Detail
March 31, 2025

TOTAL DISTRICT PAYROLL

	Pay Date	Payroll Period	Paid Amount
1	3/7/2025	Payroll period 02/17/2025 - 03/02/2025	\$ 124,775.31
2	3/21/2025	Payroll period 03/03/2025 - 03/16/2025	149,084.54
3	Total payroll payments		\$ 273,859.85

Note: The payroll payment on line #2 includes paid amounts related to the monthly stipend payments to the District's Board of Directors. To see the respective gross payouts to each Board member for the number of meetings, please see below.

DISTRICT BOARD OF DIRECTOR STIPENDS

**In alphabetical order by last name*

	Board Member Name	# of Meetings	Stipend
1	Michael Boorstein	2	\$ 628.00
2	Thomas Gaffney	2	628.00
3	Douglas Kelly	3	942.00
4	Pamela Meigs	4	1,256.00
5	Mary Sylla	3	942.00
6	Total District Board of Director stipends	14	\$ 4,396.00

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ROSS VALLEY SANITARY DISTRICT

1111 Andersen Drive
San Rafael, CA 94901
(415) 259-2949 ~ rvsd.org

STAFF REPORT

For the Meeting of May 21, 2025

May 13, 2025

To: Board of Directors

From: Christina Winnicki, Board Clerk/Management Analyst

Subject: **Approve Board Members' Attendance at the CASA Annual Conference in San Diego, CA, on July 30-Aug 1, 2025**

Summary

The purpose of this staff report is to consider approving Board members' attendance at the 2025 CASA Annual Conference in San Diego, CA, on July 30 – Aug 1, 2025.

Discussion

On July 30 – Aug 1, 2025, the California Association of Sanitation Agencies (CASA) is holding its Annual Conference at the Marriott in San Diego, CA.

Board members who would like to attend the CASA conference are requested to confirm the exact dates of their hotel stay by May 30, 2025 and advise if they plan to participate in the CSRMA Training Seminar on July 30 at 8:00 a.m. (separate registration required) or the San Diego Pure Water Tour (separate registration required).

Staff is available to make conference registration and hotel reservations as needed. Per the hotel, cancellations must be received 48 hours in advance of the booking to avoid a one-night room fee. Per the conference event, there is no conference registration refund for cancellations after July 21, 2025.

The preliminary program for this event is included as "Attachment A". More details may be found at: [Annual Conference \(memberclicks.net\)](http://AnnualConference(memberclicks.net)).

Recommendation

Authorize Board members' attendance at the 2025 CASA Annual Conference in San Diego, CA on July 30 – Aug 1, 2025.

Attachment(s):

- A) CASA Annual Conference Preliminary Conference Schedule

Preliminary Program Outline (Annual Con. 2025)

(Subject to Change)

Tuesday, July 29

- 4:00 p.m. – 6:00 p.m. CSRMA Executive Board Meeting
- 6:30 p.m. – 9:30 p.m. Padres Game (Additional Registration Fee)

Wednesday, July 30

- 7:30 a.m. – 12:00 p.m. CSRMA Training Seminar
- 9:00 a.m. – 5:00 p.m. Registration
- 9:00 a.m. – 10:00 a.m. CASA Education Foundation Meeting
- 10:00 a.m. – 11:00 a.m. CASA Board of Directors Meeting
- 11:00 a.m. – 12:00 p.m. Women's Networking Meeting
- 12:00 p.m. – 1:00 p.m. CSRMA Board of Directors Meeting
- 12:00 p.m. – 1:00 p.m. Associates Committee Meeting
- 11:30 a.m. – 1:00 p.m. Lunch on Your Own
- 1:15 p.m. – 5:00 p.m. Optional Tour: PureWater San Diego (50 Person Max)
- 1:15 p.m. – 3:45 p.m. **Concurrent Sessions (Three Tracks)**

Track 1A: Preparing for the Future	Track 2A: CASA Special Projects	Track 3A: Agency Project Spotlights
Track 1B: Capital Project Considerations	Track 2B: PFAS Positivity	Track 3B: Workforce Development

- 1:15 p.m. – 2:15 p.m. Track 1A, 2A, 3A
- 2:15 p.m. – 2:45 p.m. **Break**
- 2:45 p.m. – 3:45 p.m. Track 1B, 2B, 3B
- 4:00 p.m. – 5:00 p.m. Federal Legislative Committee Meeting
- 4:30 p.m. – 5:00 p.m. LEAD Mentor/Mentee Meetup
- 5:00 p.m. – 7:00 p.m. Welcome Reception

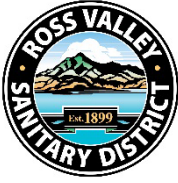
Thursday, July 31

7:30 a.m. – 9:00 a.m.	Breakfast
7:30 a.m. – 4:30 p.m.	Registration
8:00 a.m. – 9:00 a.m.	Statewide Biosolids Meeting
9:15 a.m. – 11:30 a.m.	Morning Sessions & Business Meeting Vice President Tony Trembley, Presiding
9:15 – 10:15 a.m.	Keynote: Nick Moloney, CEO, Canada Ocean Racing (C)
10:15 – 11:15 a.m.	Scott Summerfield, SAE Communications, Media Training
11:15 – 11:30 a.m.	Annual Business Meeting CASA President Craig Murray
11:30 a.m. – 12:00 p.m.	Networking Break
11:30 a.m. – 2:30 p.m.	Headshots
12:00 p.m. – 1:30 p.m.	Luncheon Michael F. Dillon Award Presentation CASA Awards of Excellence Winners CASA Education Foundation Presentation Honoring CASA Staff Past and Present
1:30 p.m. – 2:00 p.m.	Networking Break
2:00 p.m. – 4:00 p.m.	Afternoon Sessions
2:00 p.m. – 3:00 p.m.	Continuing the AI Conversation: Specific Utility Applications Moderator: TBD
3:00 p.m. – 4:00 p.m.	How to Make Permitting Support Innovation Moderator: Jackie Zipkin, EBDA
4:15 p.m. – 5:15 p.m.	Communications Committee Meeting
4:15 p.m. – 5:15 p.m.	Engineering & Research Group Meeting
5:30 p.m. – 6:30 p.m.	Associates Reception

Friday, August 1

7:30 a.m. – 9:30 a.m.	Breakfast
8:00 a.m. – 11:15 a.m.	Registration

8:00 a.m. – 9:00 a.m.	State Legislative Committee Meeting
9:15 a.m. – 11:00 a.m.	Closing Session President Craig Murray, Presiding
9:15 a.m. – 9:45 a.m.	TBD
9:45 a.m. – 10:30 a.m.	Closing Keynote Speaker(s)
10:30 a.m. – 11:00 a.m.	Closing Business Session <ul style="list-style-type: none"> • 2024-2025 Board of Director Elections Results • Passing of the Gavel • President’s Closing Remarks
11:00 a.m. – 1:00 p.m.	General Managers Meeting Roundtable and Lunch
11:00 a.m. – 3:00 p.m.	Attorneys Committee Meeting



ROSS VALLEY SANITARY DISTRICT

1111 Andersen Drive
San Rafael, CA 94901
(415) 259-2949 ~ rvsd.org

STAFF REPORT

For the Meeting of May 21, 2025

May 6, 2025

To: Board of Directors

From: Steve Moore, P.E., General Manager
Felicia Newhouse, Assistant General Manager
Paul Bruemmer, Operations & Maintenance Manager
Victor Damiani, Finance Officer

Subject: **Consideration of Accepting the District's Draft Fiscal Year 2025-26 Budget and Provide Direction to Staff**

Summary

Staff prepared the District's draft annual operating and capital budget for fiscal year 2025-2026 (FY26) as required by the District's Financial Policies. The draft document is being presented to the Board for their consideration, input and direction regarding any changes for the final budget to be presented in June of 2025. Any comments or questions are encouraged prior to proposed adoption at the regularly scheduled Board meeting in June.

Discussion

The presentation of the budget document aligns with mandatory criteria specified by the Government Finance Officers Association's (GFOA) *Distinguished Budget Presentation Award* program. To earn recognition from GFOA, budget documents must meet or exceed program criteria as a policy document, financial plan, operations guide, and communication tool.

The proposed Draft FY26 Budget consists of the following four parts: (1) Introduction, (2) Organization & Budget Structure, (3) Budget Summaries, and (4) Appendix. The following budget highlights are key aspects for consideration:

Budget Highlights

- Total revenues are projected to be \$41.6 million. The main revenue sources are sewer service charges (SSC) of \$29.8 million – an increase of 3.8% over the prior fiscal year, and property taxes of \$9.9 million – a decrease of 1% over the prior fiscal year's budget.

When compared to the projected year-end results for FY25, however, property tax revenue has been budgeted to increase 2.5%

- Total expenditures are projected to be \$43.7 million which include CMSA treatment plant costs of \$10.2 million, debt service costs of \$6.7 million, and proposed capital improvement program (CIP) expenditures of \$10.8 million. Total expenditures include Operations department expenditures of \$8.8 million, Administrative Services department expenditures of \$4.1 million, and Engineering & Inspections department expenditures of \$1.9 million.
- For FY26, total expenditures are budgeted to exceed total revenues by \$2.2 million. This difference will be funded by drawing down the District's operating reserves to about \$9.5 million. This draw down in reserves has been planned as part of the District's "pay-as-you-go" model for financing its capital projects.
- Table 29 (pages 68-69) in the FY26 budget is the District's most recent Ten-Year CIP Schedule. The ten-year lookahead provides a basis for the capital improvement reserve per the District's adopted Financial Policies. This reserve is expected to be drawn down during years of higher-than-average capital spending. Conversely, the District is expected to build this reserve during years when capital spending is lower than average. Having such a reserve is an integral component of a "pay-as-you-go" model.
- Capital expenditures include a mix of capital projects, equipment replacement, and lateral replacement program funding. The District's priority capital projects in FY26 are showcased in the Capital Budget Project Sheets (pages 70-85).
- Capital expenditures will be financed using these sources: ad valorem property taxes, capacity charges, lateral loan program repayments, and operating fund net revenue in the form of drawing down operating reserves. The operating fund is expected to transfer \$6.2 million to the capital fund. In FY26, the Capital Fund's committed fund balance reserve (Capital Improvement Reserve) is expected to be at \$0 compared to its calculated target of \$5.5 million. The drawdown of these capital reserves is from the relatively high planned CIP expenditures in FY24, FY25 and FY26. However, the District expects to begin replenishing the capital reserve in FY31 after the operational reserves have been fully funded.
- The District's Five-Year Forecast (Tables 35-36; pages 94-96) shows efficient and effective use of funds for its CIP on a "pay-as-you-go model", funds sufficient for debt service payments, and maintaining a satisfactory operating budget.

Staff invites the Board to provide input and feedback on the draft budget prior to proposed adoption at the regularly scheduled Board meeting in June.

Recommendation

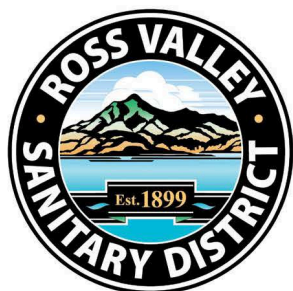
Accept the Draft FY26 Budget and provide direction to staff in preparation of the final budget to be presented at the June meeting.

Attachment(s):

- A) Draft Fiscal Year 2025-26 Budget

FISCAL YEAR BUDGET 2025-2026

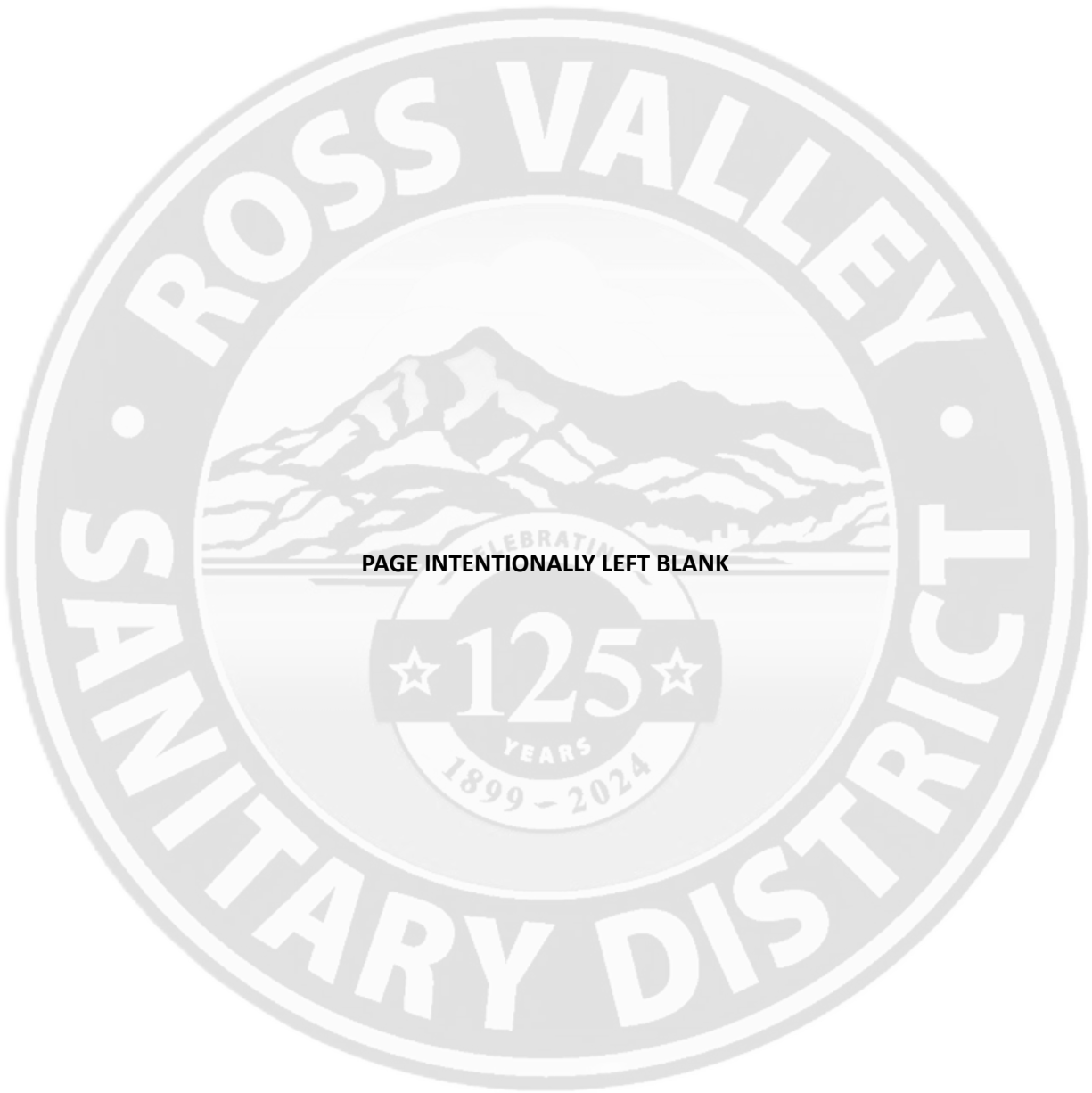
July 1 - June 30



Ross Valley Sanitary District

1111 Andersen Dr.
San Rafael, CA 94901

www.rvsd.org



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Ross Valley Sanitary District

Annual Budget For the Fiscal Year Ended June 30, 2026

Board of Directors

Michael Boorstein

Elected June 2014

President

Thomas Gaffney

Elected June 2014

Secretary

Mary Sylla

Elected June 2012

Treasurer

Pamela Meigs

Elected June 2010

Alternate Secretary

Doug Kelly

Elected June 2016

Alternate Treasurer

Executive Team

Steve Moore, P.E.

Felicia Newhouse

Paul Bruemmer

General Manager

Assistant General Manager

Operations & Maintenance Manager

**Prepared By
Administrative Services Department**

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FORWARD

This Annual Budget is intended to present the Ross Valley Sanitary District's (RVSD or the District) budgeted financial position and operations for the fiscal year ended June 30, 2026. The overall structure of the Annual Budget follows the District's financial plan as described by its Financial Policies and the Government Finance Officers Association (GFOA). To best describe its financial plan, the Annual Budget is organized into the following four sections:

Introduction

The Introduction begins with a message from the District's General Manager showcasing the District's performance and achievements from the current fiscal year and providing direction for where the District is going to lead into the next fiscal year. It is then followed by an overview of the District, strategic plan, and local community.

Organization & Budget Structure

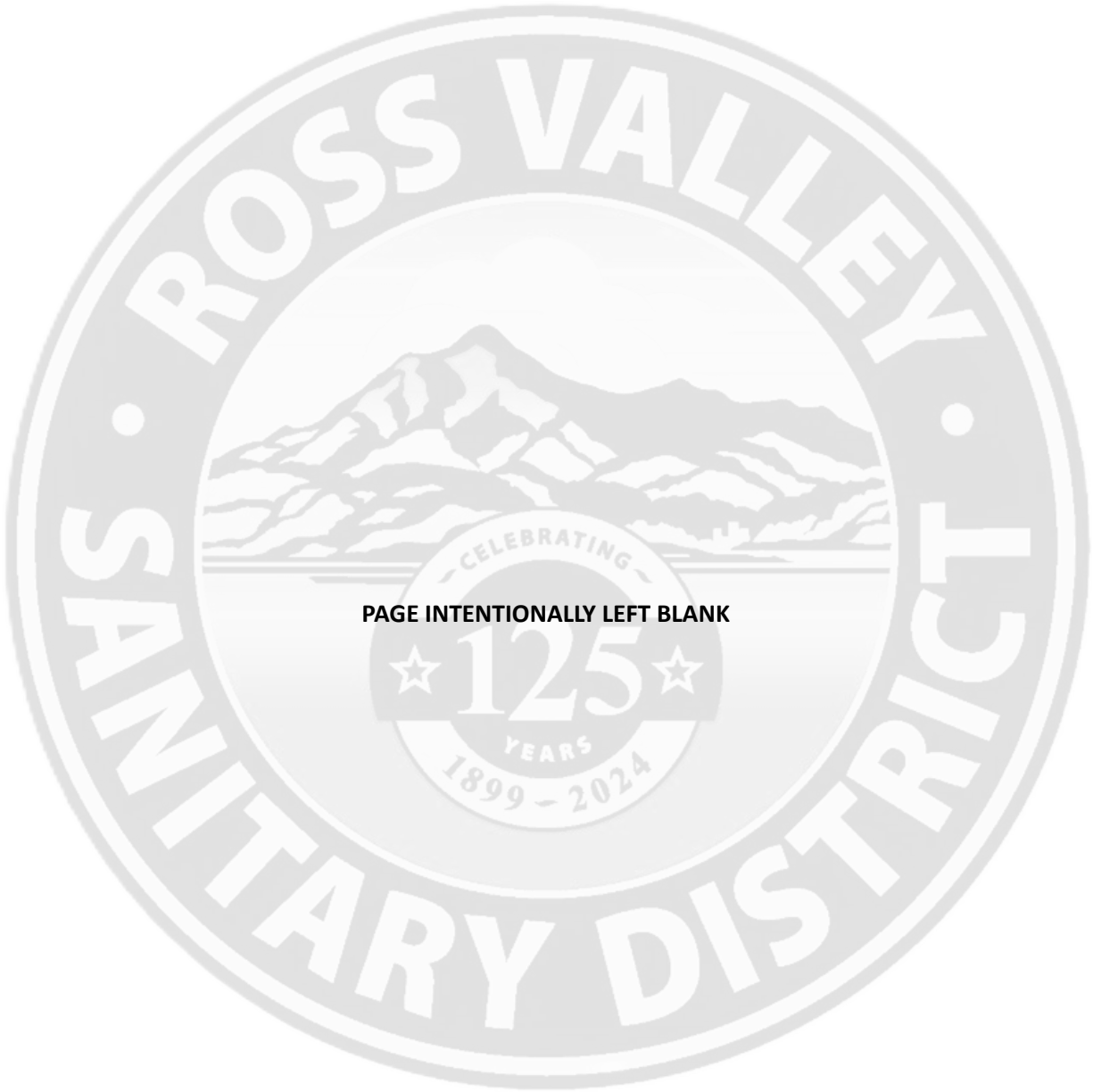
This section is designed to provide the reader with an overview of the District's organization, its organizational chart, and fund structure, as well as its financial and budgeting policies. This section also includes the key performance indicators to describe how the District controls its resources from a non-financial perspective for how it is meeting its mission and values.

Budget Summaries

The Budget Summaries section describes in detail the District's finances from both a consolidated and detailed fund level. Included are year-over-year budgetary comparisons, overview of the District fund balances and reserves, discussion of key drivers and forecast of its revenue budget, departmental budgets, debt obligations (capital and limited obligation) and the District's Capital Improvement Program (CIP). The section concludes with the District's Five-Year Forecast showing the latest estimates of where the District is going to be financially in five years.

Appendix

Included within the Appendix are the acronyms, glossary, key policies and strategic plan that assist the budget with its preparation, and Board Resolutions that relate to the approval of the budget.



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SECTION ONE: INTRODUCTION



(1) Message from the General Manager

It is my honor on behalf of the Ross Valley Sanitary District Board of Directors and staff to present the District's Fiscal Year 2026 (FY26) budget. This document lays out the financial plan for the upcoming fiscal year, detailing the resource requirements to successfully manage our wastewater collection and conveyance infrastructure for District's ratepayers.

Our intention is to present a high-quality budget that clearly articulates the ways the District effectively and efficiently provides its services in a readily accessible and understandable format. All referenced financial documents in this budget are available online at www.rvsd.org.

FY 2026 Budget Highlights

The District's FY26 annual budget is expected to be balanced where funding requirements are sufficiently covered with funding sources.

Operating revenue is forecast to be \$31.2 million, an increase of 3.2% over the prior year budget. Operating expenditures are forecast to be \$25 million, an increase of approximately 4.4% as compared to the FY25 Budget. The FY26 Budget includes expected net operating revenue of approximately \$6.2 million to be used to fund its committed reserves and capital projects.

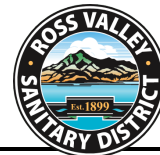
Capital revenue is anticipated to remain flat at \$10.4 million. Capital expenditures are forecast to be \$18.7 million including \$10.8 million on capital improvement projects, \$650,000 for fixed asset purchases, \$6.7 million for debt service and \$550,000 for lateral loans and grants. This is the second year running with an aggressive capital improvement program and the District has been fortunate to have the flexibility to accelerate the implementation of certain projects in order to take advantage of conditions in the field. The net expenditure in the Capital fund will be funded with a transfer from the Operating fund as well as with appropriated fund balance.

Total funding requirements (Operating and Capital funds combined) for FY26 are \$43.7 million, an increase of 2.5% year over year. Budgeted expenditures include a 5% cost of living adjustment (COLA) for District staff.

Total funding sources (Operating and Capital funds combined) are \$43.7 million. Total funding sources include \$41.6 million of revenue proceeds, an increase of 2.3% over the previous year. Revenue increases include a 4% increase in sewer-service rates according to the District's most recent rate plan. Property taxes are forecast to increase slightly to 2.5%. The District proposes \$2.2 million of appropriated fund balance to supplement revenue proceeds. Use of fund balance reserves as an additional funding source increased by \$100,000 as compared to the previous year's budget. The District intends to use restricted reserves held in a Section 115 trust account with CalPERS to fund pension costs in the coming year. This will indirectly help the District fund the capital improvement program while continuing to maintain Board committed reserves.

The District is recognized as a high-performing and financially stable wastewater utility within Marin County and the San Francisco Bay Area. The District continues to be recognized by State and national organizations in the areas of facility operations, safety, and financial reporting.

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Recent Major District Achievements

- Received “Small Collection System of the Year” award from the Redwood Empire Section of the California Water Environmental Association (CWEA). This is the third such award received in the last six years.
- Received the Certificate of Achievement for Excellence in Financial Reporting, the Award for Outstanding Achievement in Popular Financial Reporting, and the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Completed the renovation at 1111 Andersen Drive, relocated all District operations to this facility, and installed a generator for backup power.
- Sold former headquarters at 2960 Kerner Blvd. in accordance with the Surplus Land Act in a competitive bidding process to a nonprofit organization that provides music lessons and instruments to the local disadvantaged community.
- Declared the 10-acre former treatment plant site at 2000 Larkspur Landing Circle in Larkspur as Surplus Land and initiated the process of its disposal in accordance with the Surplus Land Act.
- Updated the service area boundary with neighboring Sanitary District No. 2 of Marin County in cooperation with Marin County Local Agency Formation Commission (LAFCo) based on our staff’s field verification of service laterals to specific addresses.
- Implemented a successful initiative to reduce the number of sewer lines cleaned more than once per year (high frequency cleaning or HFC) by using system condition data in the computerized maintenance management system (CMMS) and presented the methodology to the annual statewide conference of CWEA.
- Maintained a high level of service to our ratepayers for a safe and effective wastewater collection and conveyance system, including maintaining a record low number of spills for three years in a row.

On behalf of all our employees, I would like to express our thanks and gratitude to the District Board of Directors for its ongoing support of the District’s Mission and Values, and in securing the necessary resources to enable us to achieve a recognized level of high performance.

We hope that this annual budget will be insightful and clear in understanding how the District allocates its resources. We welcome your comments and feedback for improving future budget publications.

Respectfully,

Steve Moore, P.E.
General Manager



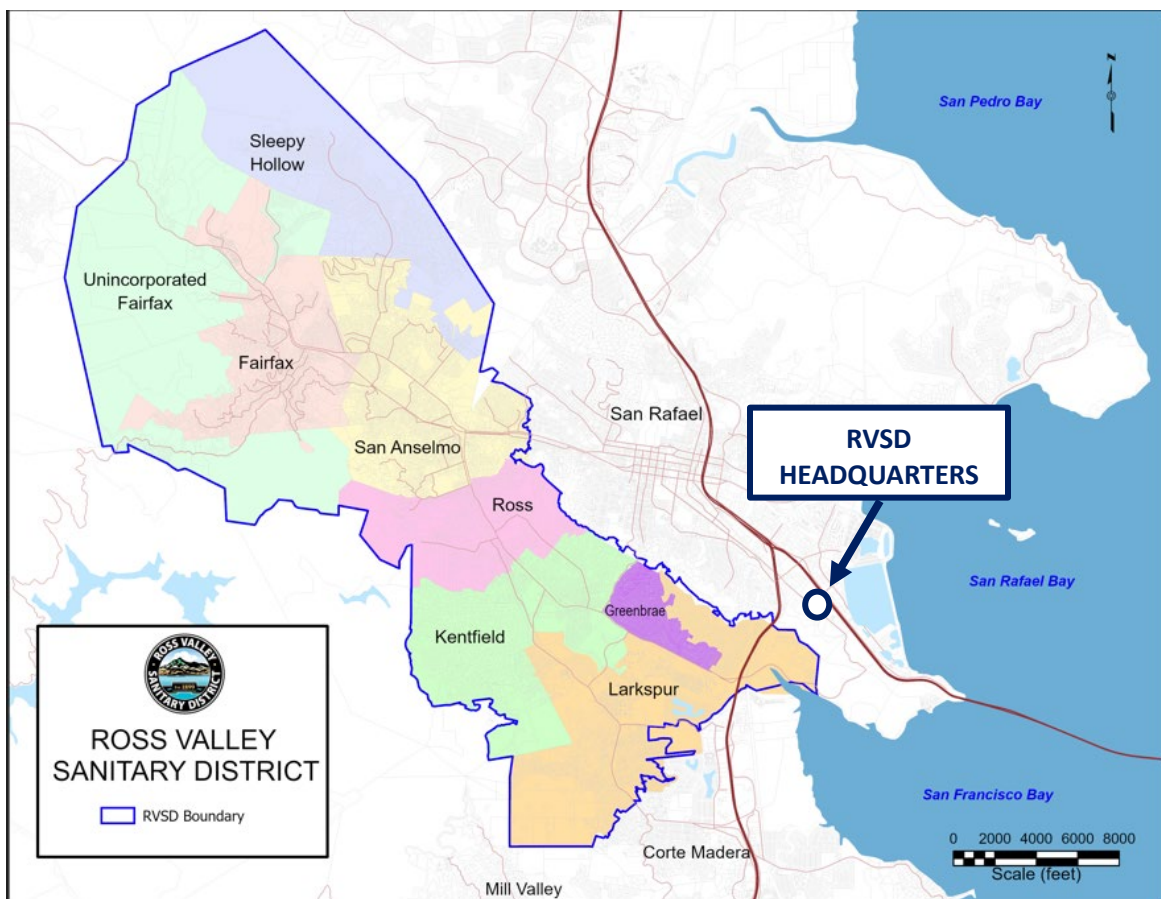
(2) District Overview

The Ross Valley Sanitary District was established on May 27, 1899, to provide wastewater collection and conveyance services for the ratepayers within the greater Ross Valley area of Marin County. This service area encompasses 26.75 square miles of jurisdictional boundaries including the Town of Fairfax, Town of San Anselmo, Town of Ross, City of Larkspur, and the unincorporated areas of Sleepy Hollow, Kentfield and Greenbrae.

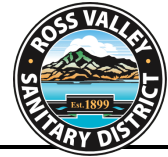
The District is responsible for 24/7/365 operation of the wastewater collection and conveyance system. The system is comprised of approximately 4,200 manholes, 19 pump stations and over 200 miles of pipeline throughout the service area. Each fiscal year, the District's infrastructure collects and transports over two billion gallons of wastewater to the treatment plant at the Central Marin Sanitation Agency (CMSA). The District performs regular maintenance and invests capital funds to improve its infrastructure to protect public health and the environment by effective and efficient wastewater management.

Figure 1 below geographically shows the District's jurisdictional boundaries within its service area:

Figure 1 – District Service Area Within Local Municipal Boundaries



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The District recovers its cost for services with sewer services charges paid by residential and commercial customers. Each customer account is assessed an annual Sewer Service Charge (SSC) on their Marin County property tax bill based on an equivalent dwelling unit (EDU). An EDU is a standardized unit of measure used for both residential and commercial accounts to equitably assess the appropriate user charge. Single-family residential customers are assessed one EDU, multi-family residential customers are assessed 0.9 EDUs per housing unit, and commercial accounts are assessed based on the account holder's recent winter water usage recorded by the Marin Municipal Water District. For FY26, the District is projected to serve 16,466 parcels and assess 21,672 EDUs of user fees.

The total number of EDUs assessed can be further broken down based on customer account type:

Chart 1 – District Weighted EDU Allocation Fiscal Year 2026

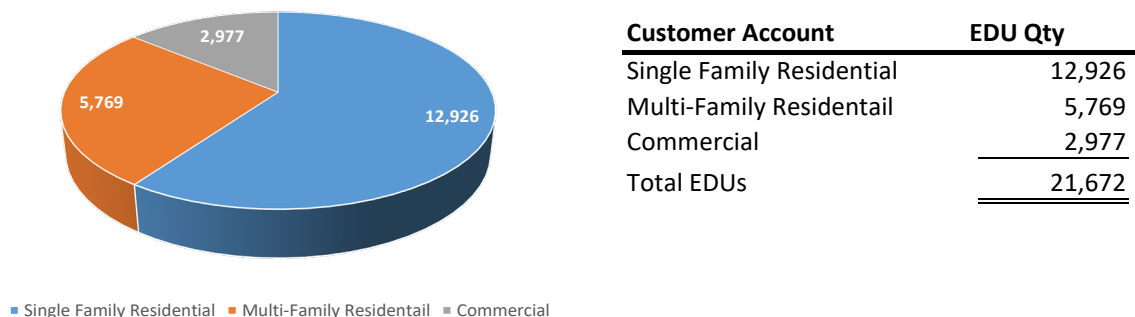
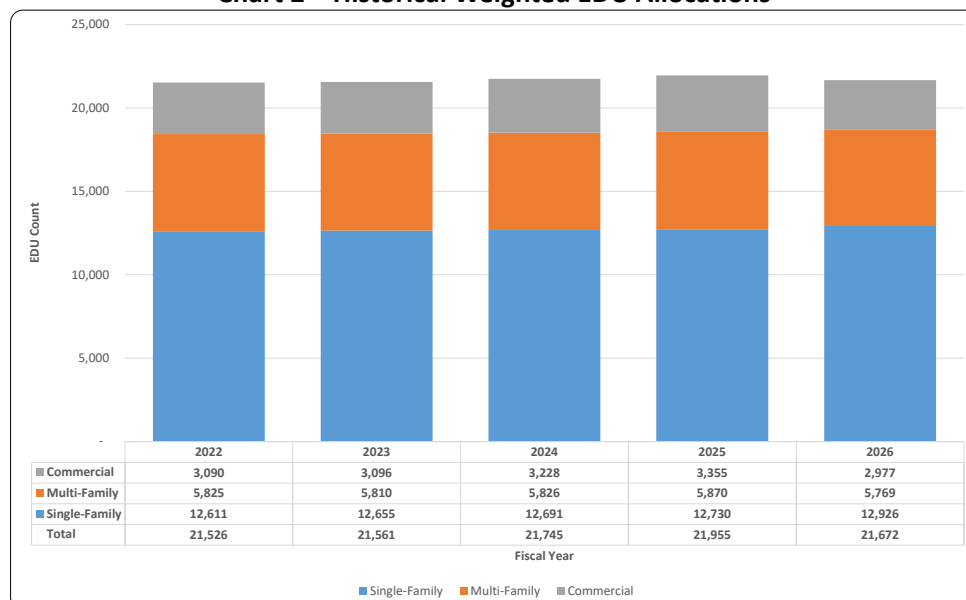


Chart 2 – Historical Weighted EDU Allocations



As may be seen above, the majority of the District's customers are single-family residential accounts. Between FY25 and FY26 the number of single-family EDUs increased by 196 or 1.5% due to the Marin County Assessor changing parcels from Multi Family to Single Family w/ADU. This caused the Multi Family count to be lower, but the Single-Family count to be higher. Total EDUs decreased by 283 or 1.3%, a result of irrigation meters that were erroneously classified in the previous year, which have since been corrected.



(3) Strategic Plan

The Strategic Plan charts a path to effectively maintain and improve the District's operations and services. RVSD's Strategic Plan has been developed to prioritize projects, focus energy and resources, set workplan priorities, and guide fundamental decisions and actions that will build on each other into the future.

In 2016 the Board of Directors adopted a Strategic Plan with updated mission, core values, policy level goals, objectives, and actions that have guided the District for several years. A consultant was used to facilitate a robust multi-phase development process with the Board and a staff planning committee. The RVSD Strategic Plan was developed through a series of interactive workshops, with the ultimate objective of answering two questions:

- 1. What does a successful future for RVSD look like?**
- 2. How does RVSD achieve that envisioned future by translating it into specific goals and objectives, and supporting actions?**

The adopted Strategic Plan is based on Effective Utility Management (EUM) framework attributes recognized by national utility organizations (AWWA, WEF, NACWA) and the US EPA. The EUM framework uses ten broadly defined areas to provide a comprehensive and balanced review of how well an organization is doing, identify gaps between actual and preferred conditions, and narrow the focus to what actions need to be taken to ensure the utility organization is highly functioning across the full spectrum of critical success factors.

A fundamental component of the Strategic Plan is the District mission, followed by its core values.

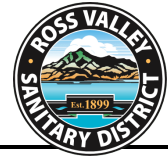
Mission

RVSD provides its customers with high quality wastewater collection service, through a system that has no avoidable sanitary sewer overflows, at the lowest sustainable cost, in order to protect public health and the environment.

Our Core Values

Individually and as a team, we value the following:

- Being fiscally responsible
- Protecting our natural resources
- Developing solutions that work today and for future generations
- Providing excellent quality service and creating quality work products
- Collaborating with each other and our stakeholders
- Being industry leaders
- Supporting efficiency and alignment with the mission of the Ross Valley Sanitary District through our resources and work



Every other element of the Strategic Plan is intended to directly support this organizational mission and core values. Based on this mission and the EUM 10 Attributes framework, the Board worked to establish policy-level goals and support objectives. These can be thought of as “what success looks like” at RVSD. Once those goals and objectives were developed, staff level workshops were then used to develop a detailed set of specific actions to achieve the goals.

The District’s budget is closely aligned with the Strategic Plan and the annual Business Plan. The Board reviews and approves the annual Business Plan each year and makes it available to the public on the District website. The draft FY26 Business Plan’s strategic actions were considered in this budget year’s development process.



(4) Local Community

The District's service area includes four local municipalities (Town of Fairfax, Town of San Anselmo, Town of Ross, and City of Larkspur), and three named unincorporated areas within Marin County (Sleepy Hollow, Kentfield and Greenbrae) located just north of the City and County of San Francisco.

With the completion of the Golden Gate Bridge in the early 1930s, permanent connection between Marin County to San Francisco was established. This major development was the start of significant growth in population and local economy as working professionals began to move their families to Marin and the Ross Valley area. The area's population has since leveled off to be relatively stable. As of the 2022 census estimate, the total population of the District's service area is 44,946 as shown in *Table 1* below.

Table 1 – District Service Area Population

	Municipality	Population
1	Town of San Anselmo	12,569
2	City of Larkspur	12,754
3	Town of Fairfax	7,423
4	Town of Ross	2,300
	Unincorporated County Area	9,900
5	(Sleepy Hollow, Kentfield, Greenbrae)	
6	Total District Service Area	44,946

Source: United States Census Bureau, 2022 American Community Survey

The local economy within Marin County continues to be resilient in terms of income, employment, and household wealth. As of 2022, the County recorded a 3.3% increase in per capita personal income to \$171,177. This is at least in part attributable to the County's lower unemployment rate compared to the State. As of March 2025, the unemployment rate for the County was 3.9% compared to the state unemployment rate of 5.5%. The local housing market also remains strong with the median home price being \$1.7 million as of March 2025 for a single-family house. These statistics point to a resilient base within the County given the proximity of employment to San Francisco jobs within the technology and financial institution industries.

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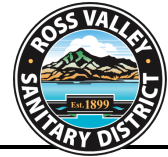


Table 2 below lists the recent top ten employers in the service area:

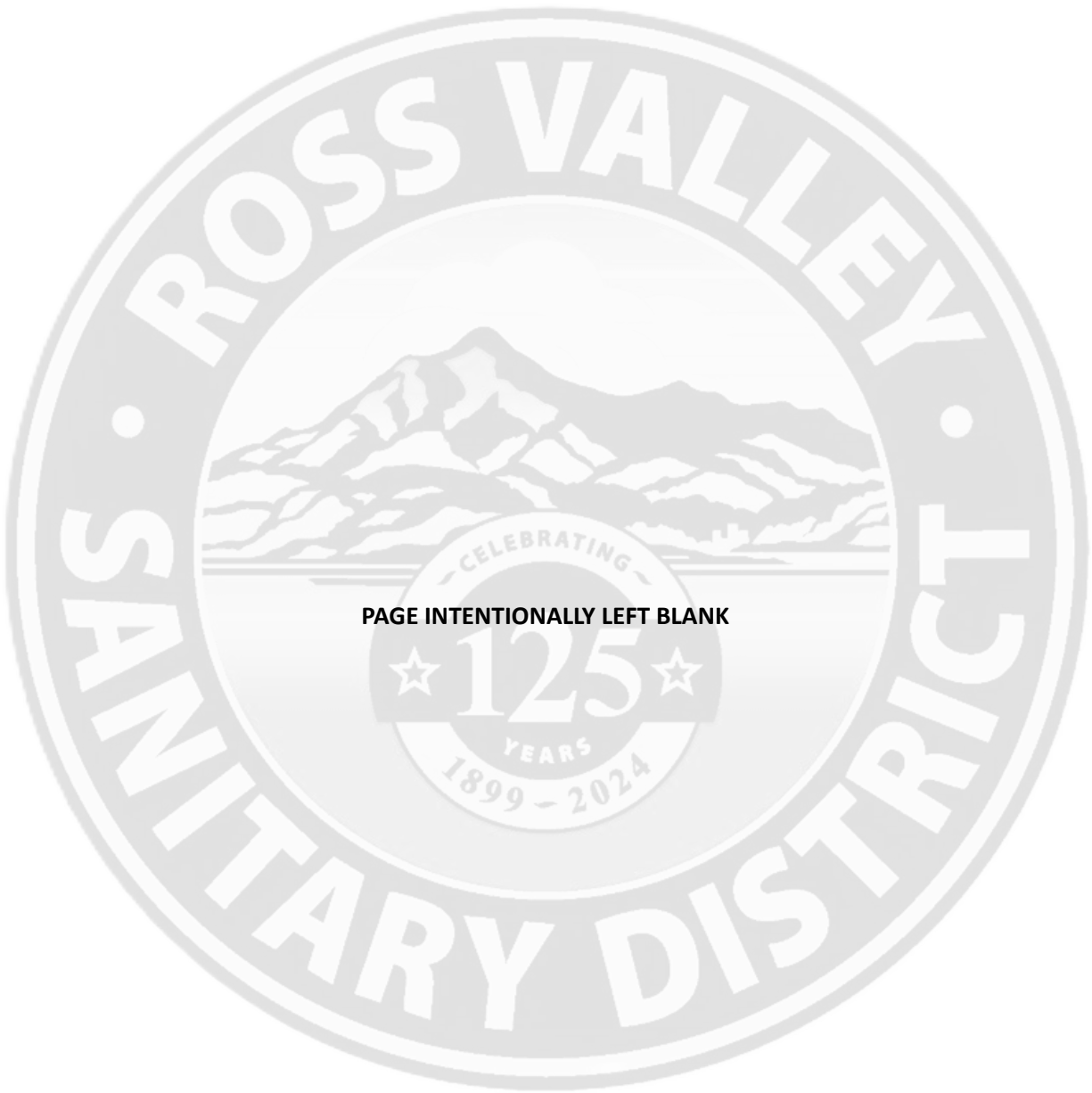
Table 2 – District Service Area Top 10 Employers

Employer Name	Rank	Industry	Employee Count
Marinhealth Medical Ctr	1	Healthcare	1,229
College Of Marin	2	Education	533
Hospice By The Bay Marin	3	Healthcare	300
Woodlands Market	4	Consumer Goods	120
The Tamalpais Marin	5	Non-profit	160
Sweet L N MD Marin Radiology	6	Healthcare	147
Side By Side	7	Non-profit	140
San Domenico School	8	Education	180
Mollie Stone's Markets	9	Consumer Goods	120
Meadow Club	10	Recreation	100
Total Top 10 Employers			3,029

Table 3 below lists the recent top ten ratepayers in the service area:

Table 3 – District Service Area Top 10 Ratepayers

Customer Name	Rank	Customer Type	Sewer Service Charge
Skylark Apartments	1	Multi-Family	\$ 695,982
California Community Housing Agency	2	Multi-Family	371,754
Marin Healthcare District	3	Commercial	269,670
Teachers Insurance & Annuity Assoc.	4	Commercial	269,576
Marin Country Mart	5	Commercial	168,217
Fairfax Shopping Center	6	Commercial	136,036
Ross Valley Homes Inc	7	Commercial	132,053
CLG Larkspur LLC	8	Multi-Family	122,640
Bon Air Shopping Center	9	Commercial	118,961
Courtyard by Marriott Hotel	10	Commercial	114,397
Subtotal Top 10 Customers			2,399,286
Total Sewer Service Charges			\$ 27,799,686
Percentage of Total Sewer Service Charges			8.63%



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SECTION TWO: ORGANIZATION & BUDGET STRUCTURE

Board Packet No. 057



(5) Organization Overview

The District is governed by a five-member Board of Directors who are elected on a non-partisan basis at large within the service area. Each board member serves a four-year term that is staggered between members for general consistency in governance.

The Board appoints both the General Manager to oversee the day-to-day operations of the District as well as the General Counsel to conduct the District's legal affairs. Reporting to the General Manager are departments that facilitate the activities of the District: Operations & Maintenance, Engineering & Inspection, and Administrative Services. The General Manager also serves as the District Engineer.

The Operations & Maintenance (O&M) Department is responsible for performing all ongoing upkeep of the District's collection and conveyance system. This includes repairing pipelines and pump stations, assessing infrastructure asset condition, and cleaning out pipelines, all of which are performed among the four divisions led by Operations Supervisors in Pumps, Line Repair, Line Maintenance and Condition Assessment. Operations Supervisors are under the general direction of either an O&M Superintendent or the O&M Manager.

The Engineering & Inspections (E&I) Department is responsible for monitoring the District's collection and conveyance system to identify areas of improvement following the latest Infrastructure Asset Management Plan (IAMP). Areas of improvement can be on the District's infrastructure or the property owner's private sewer lateral pipeline, which are both priorities to mitigate the risk of failure identified in the IAMP. All personnel within this Department are under general direction of the Senior Engineer.

The Administrative Services (Admin) Department is responsible for all administrative functions of the District. This includes managing all accounting, accounts payable, payroll, risk management, information technology, customer service, legal, and human resources activities. Services for risk management, legal and information technology are currently contracted to outside vendors, and this Department manages these contract teams. All personnel within this Department are under the general direction of the Administrative Services Manager. The Administrative Services Manager also serves as the District's Assistant General Manager.

The District, in total, has 37 full-time employees allocated among the departments. *Figure 2* on the following page summarizes the District's reporting units under the General Manager.

For exact personnel make-up of each department, please review the respective Departmental Budget within *Section 4* of the Operating Budget under *Chapter 13* Departmental Costs.

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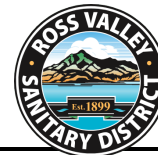


Figure 2 – Organization Chart

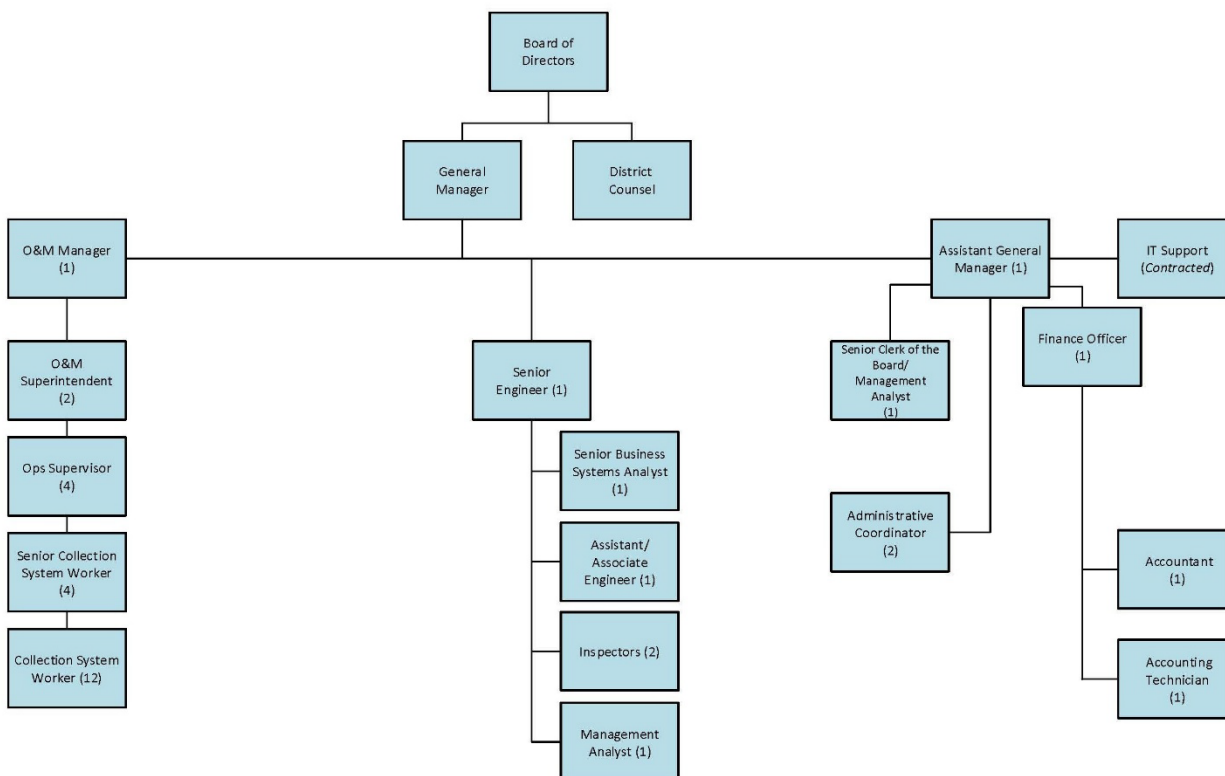


Table 4 – Full Time Equivalent (FTE) Employee Headcount

	Department	FY2024	FY2025	FY2026
1	Operations & Maintenance	23	23	23
2	Engineering & Inspections	5	6	6
3	Administrative Services	7	8	8
4	Total Employee Headcount	35	37	37

Note 1: The General Manager is included within Administrative Services.

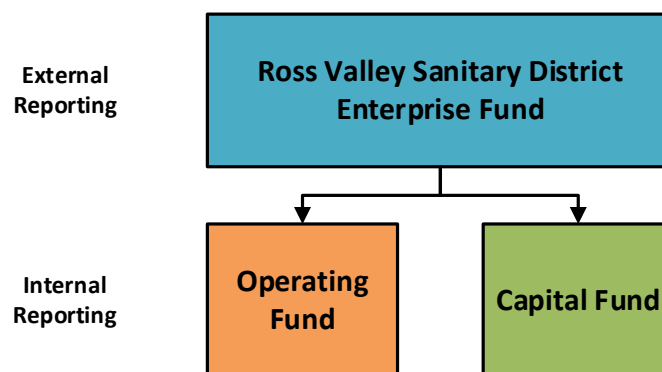
Note 2: All consultants and contract services are excluded from FTE count.



(6) Fund Structure & Descriptions

The District is organized as a stand-alone proprietary fund-type, or enterprise fund. For external financial reporting purposes, the District maintains only one consolidated, stand-alone proprietary fund to organize its financial activity. For internal management tracking of the District's costs and activities and per the District's Financial Policies, the District maintains two internal enterprise funds for accountability purposes. The two internal enterprise funds are Operating and Capital. *Figure 3* below depicts the District's operational account setup.

Figure 3 – Internal Enterprise Funds



A. Operating Fund

The Operating Fund accounts for the District's wastewater collection and conveyance operations. This includes payment of District personnel costs, treatment costs, and all operations budgets. The Operating Fund recovers the costs incurred primarily through collection of SSC revenues from the Marin County property tax roll. Installments are remitted to the District three times each fiscal year in accordance with the Teeter Plan. Other revenue sources include permit fees, investment income, lease fees, and other operating revenue. All other sources are collected periodically throughout the fiscal year and are used to further augment the Operating Fund's activities.

B. Capital Fund

The Capital Fund accounts for all activities related to Capital Improvement Projects (CIP) and payment of debt service. The Capital Fund is supported through several financing sources dependent on the CIP forecast. Sources include the District's allocation of ad valorem property taxes, capacity permit fees, proceeds from debt financings, other Capital revenue, and net Operating Fund revenue. Property taxes are remitted to the District from the County of Marin in three installments during the fiscal year in accordance with the Teeter Plan. Capacity permit fees are collected for all new and expanded connections to the District's system. Debt financing is selectively used when the District foreseeably forecasts very large, expected CIP expenditures. In FY26 and beyond, the District does not expect to issue debt given the adopted policy of a "pay-as-you-go" ("PayGo") capital funding methodology. Any net resulting shortfall within the Capital Fund is to be covered via a funds transfer using the net surplus from the Operating Fund or its Capital Improvement Reserve.



(7) Financial Policies Summary

The Board adopted a comprehensive set of Financial Policies to align with the District’s guiding principles of financial planning, GFOA best practices, recommendations from the District’s independent auditors, and the latest GASB pronouncements. The framework of Financial Policies governs the overall financial management and fiscal health of the District, and promotes accountability to effectively direct the financial planning, management, and operations of the District. The General Manager and Administrative Services Manager are responsible for ensuring staff compliance with the Financial Policies.

Individual policies are updated as needed; however, a full review and update is scheduled for every three to five years as a preliminary step for that fiscal year’s budget preparation. The latest set of Financial Policies were adopted in April 2025, and are included in *Appendix C. Table 5* below summarizes each adopted policy from the latest approved set of Financial Policies:

Table 5 – Financial Policies

Policy Chapter	Policy Description
Internal Controls & Fraud Prevention	Defines authorization levels, signatory requirements, segregation of duties, banking requirements, fiduciary responsibilities, and other policies.
Ethics & Conflicts of Interest	Defines standards of ethical conduct District adheres to and expresses procedures and steps when unethical conduct is detected and remediated.
Budgeting & Long-Term Financial Planning	Defines the District’s explicit guidelines when preparing its annual budget, budget amendments, budget tracking and financial forecasting.
Financial Reporting Guidelines	Defines the internal and external reporting requirements of the District, such as the monthly financial reports to the Board, annual audited financial statements and preparation of the Annual Comprehensive Financial Report (ACFR).
Minimum & Target Reserves	Defines the District’s targeted reserve policy for its Operating and Capital Funds, such as the Operating Reserve, Capital Improvement Reserves, Emergency Reserves, and Pension Prefunding Trust Reserves.
Revenue & Cash Management	Defines the sources of revenues the District receives and what are the procedures for security of cash receipt handling that are not sent electronically.
Debt Management	Defines the types and terms of allowable debt obligations the District can issue, the initiative of maintaining/improving its credit standing, criteria for financial disclosure requirements and relevant internal controls over debt proceeds.
Investments	Defines the delegation of authorization, allowable investments, stated goal of diversification, procedures for selecting securities dealers and reporting.
Escheatments	Defines the conditions under which unclaimed money may revert to the District in the absence of a legal claimants or heirs in conformance with California Government Code.
Procurement Policy	Defines the levels of authority for purchase orders, and signatory requirements for all types of procurement expenditures, and disposal of District property.
Credit Card & Purchasing Card Use	Defines the levels of authority for usage of District credit cards and applicable credit limits for specified employee designations.
Capital Asset Management	Defines the type of assets and capitalization dollar threshold for assets to be capitalized, and the proper accounting of capital assets.
Inventory Management	Defines the proper designation of purchases as inventory, capitalization threshold, and the appropriate accounting and valuation.
Risk Management & Insurance	Defines the responsibility of the District for managing its liability considerations with its property, fixed assets, and employees.



(8) Budget Process & Calendar

The annual budget process includes an analysis of the current year budget compared to historic expenditures and identification of expected future capital improvement program funding needs. Operating expenditure history is reviewed, and next year's projections are based on discussion with each of the department managers at the budget line-item level. The capital budget is developed with the District Engineer. All one-time capital equipment purchases and/or service contracts are submitted for budget approval to the General Manager and Administrative Services Manager.

Sufficient funding of the District's operating and capital activities is assessed through a review of current year budgeted revenues relative to projected annual revenues. Significant variances are identified and analyzed. Adjustments to the total budget are made as appropriate throughout the process.

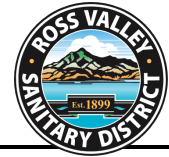
As part of preparation, the budget is balanced between its revenues and expenditures. When revenues exceed expenditures, surplus funds are transferred into the required reserve accounts.

During budget development, the General Manager, Administrative Services Manager, and O&M Manager meet with the Finance Committee to present the draft budget to the Board of Directors in May for initial public comment and/or recommendations. Ratepayers within the District's service area are invited to attend to provide input on the proposed budget. Direction provided by the Board is incorporated into the final proposed budget and presented to the full Board for consideration of adoption at a public meeting in June. Once adopted, the budget serves as the revenue collection and spending plan for the following fiscal year from July 1 to June 30.

At any point after adoption if the budget is to be amended because of a change in policy or business direction, an amendment is to be proposed by the General Manager to justify the change in spending authority. Budget amendments are presented to the full Board. After approval, the amendment is included within the revised adopted budget. *Table 6* below summarizes the Budget Calendar.

Table 6 – Budget Calendar

	Date	Procedure
1	January	Develop upcoming budget calendar and analyze current year performance.
2	February	Budget kick-off with department managers for estimating projected expenditures and developing operational and capital budget expenditures.
3	March	Finalize District personnel and related insurance costing and revenue analysis.
4	April	Prepare preliminary budget tables/charts/graphs for District management review.
5	May	Prepare final proposed budget document for public/Finance Committee/Board of Director review and comments.
6	June	Final proposed budget presented to public/Finance Committee/Board of Directors for final review and adoption. Adopted budget published and distributed to stakeholders.



(9) Budgetary Basis of Accounting

Consistent with current Generally Accepted Accounting Principles in the United States of America (US GAAP), the District's activities are accounted for in an accrual method to produce its financial statements for external reporting, i.e., the Annual Comprehensive Financial Report (ACFR). The accrual method records revenue when earned and expenses when incurred, which is like private business enterprises. The intent is to present the District's operations on a cost recovery basis for all of its operations and capital project activity relative to the user fees levied.

While the District's audited financial statements are accounted for as an enterprise fund, the budget is prepared generally based on the modified accrual basis of accounting. The modified accrual basis of accounting records revenue when it is both measurable and available, and records expenditures when a current liability is incurred. The primary difference between the District's financial statements used for external financial reporting and its budgeting activities is the economic timing when a transaction occurs regardless of when the related cash transaction occurs. *Table 7* below lists the specific transactions that are presented differently in the District's budget relative to its ACFR:

Table 7 – Budget-to-ACFR Presentation Differences

	Presentation Item	Rationale
1	Depreciation expense	Non-cash charge with no actual current resources being used.
2	Bond amortization expense	Non-cash charge with no actual current resources being used.
3	Bonds principal repayment	Expenditure reported on the ACFR as a reduction of a liability on the Statement of Net Position, not as an expense.
4	Loan principal repayment	Revenue reported on the ACFR as a reduction of an asset on the Statement of Net Position.
5	Debt principal proceeds	Revenue reported on the ACFR as an increase of liability on the Statement of Net Position.
6	Capital expenditures	Expenditure reported on the ACFR as an increase of capital assets on the Statement of Net Position, not as an expense.
7	Compensated absences expense	Non-cash charge with no actual current resources being used.
8	Actuarial retirement obligation expense	Non-cash charge with no actual current resources being used.
9	Actuarial insurance claims liability expense	Non-cash charge with no actual current resources being used.
10	Legal liability expense	Non-cash charge with no actual current resources being used.
11	Special assessment collection	Revenue reported on the ACFR as a reduction of liability on the Statement of Net Position.
12	Special assessment remittance	Expenditure reported on the ACFR as an increase of a liability on the Statement of Net Position.
13	Capital asset impairment expense	Non-cash charge with no actual current resources being used.
14	Capitalized lessee contra-expense	Non-cash charge with no actual current resources being used.
15	Capitalized lessor effective interest	Non-cash charge with no actual current resources being used.
16	Bad debt expense	Non-cash charge with no actual current resources being used.

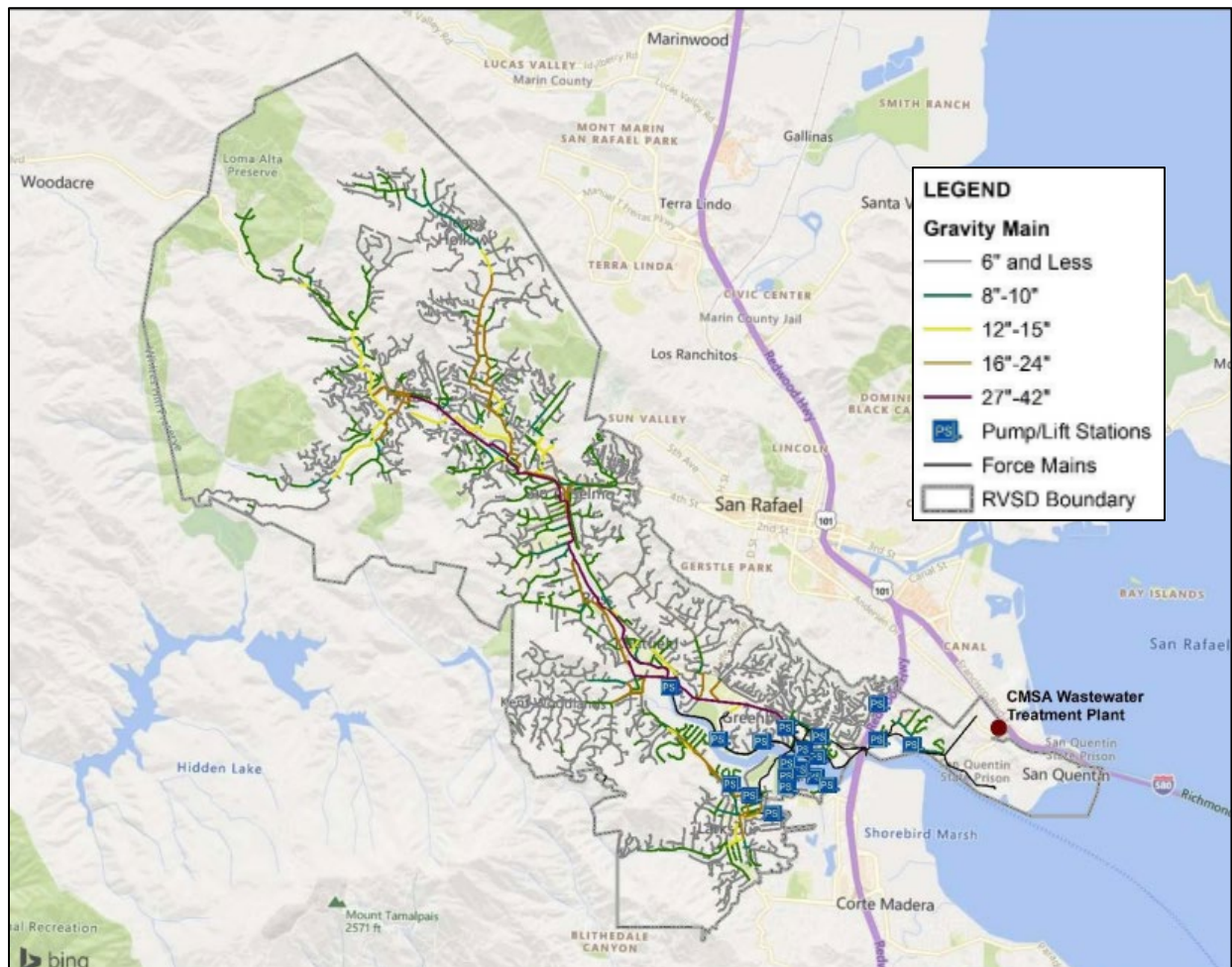


(10) District Performance Metrics

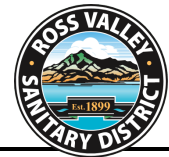
The following section summarizes the District's key performance indicators to further explain the District's operations that drive the decisions and budget. The data presented is compiled from the *Performance Metrics Monthly Report* prepared for the monthly Board meeting agendas. These reports are publicly available in the agenda packets published on the District's website <https://www.rvsd.org/agendacenter>.

The wastewater collection and conveyance system is designed to direct wastewater from service area residential homes and commercial businesses to its JPA treatment plant facility at CMSA. Once at CMSA, the wastewater is treated to remove pollutants from the influent flows using various physical, biological and chemical processes. While some of the reported performance metrics can be directly correlated to specific parts of the budget, most of the metrics reported below are accomplished by the O&M Department who is responsible for the successful maintenance and operation of the District's system. The goal of the operating budget within the Operating Fund is to collect and convey wastewater to our treatment plant both without having a sewer spill and doing so sustainably.

Figure 4 – District Collection & Conveyance System



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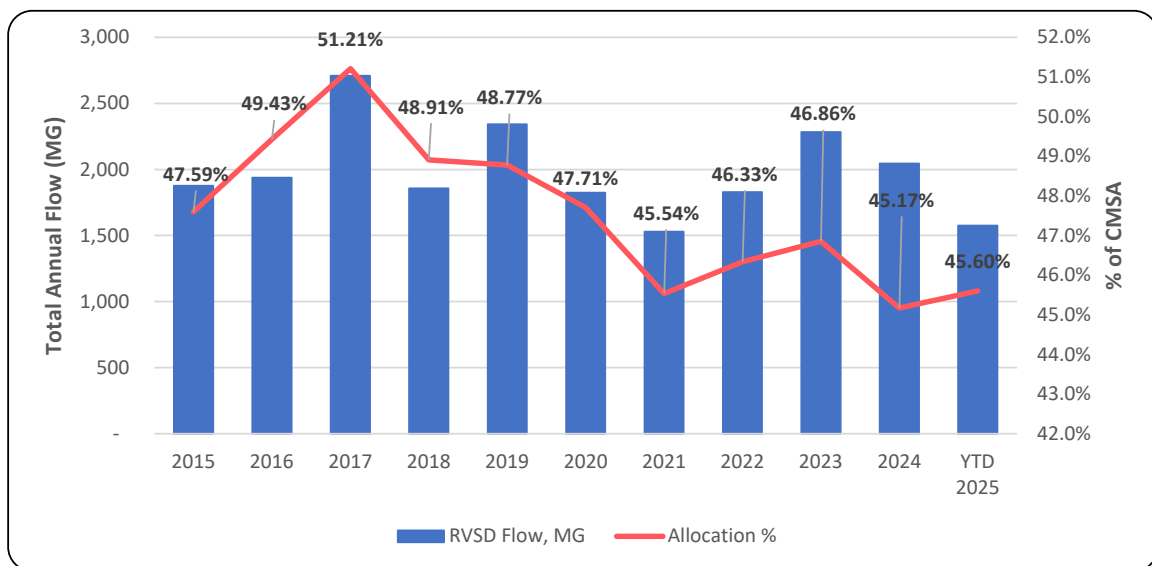


Within the annual budget, the District identifies seven key performance metrics that explain the District's operations and relate to the District's Strategic Plan. The performance metrics are identified and described below:

Volume of Wastewater Collected

CMSA is the District's treatment plant for collected wastewater that is conveyed for treatment and eventual disposal. The District is a JPA member along with two other sanitary districts, San Rafael Sanitation District and Sanitary District #2 (Town of Corte Madera). This metric captures the total volume of wastewater flow with the proportional allocation for each member. The District stresses the importance of reducing inflow and infiltration (I&I) to its system, and the trend that measures the District's successful ability to manage I&I is its proportional share of the total flow. The correlating budget data point is that a lower percentage of flow results in a reduced share of the District's treatment plant costs.

Chart 3 – Wastewater Flow



Note: 2025 is fiscal year to date through March 31, 2025

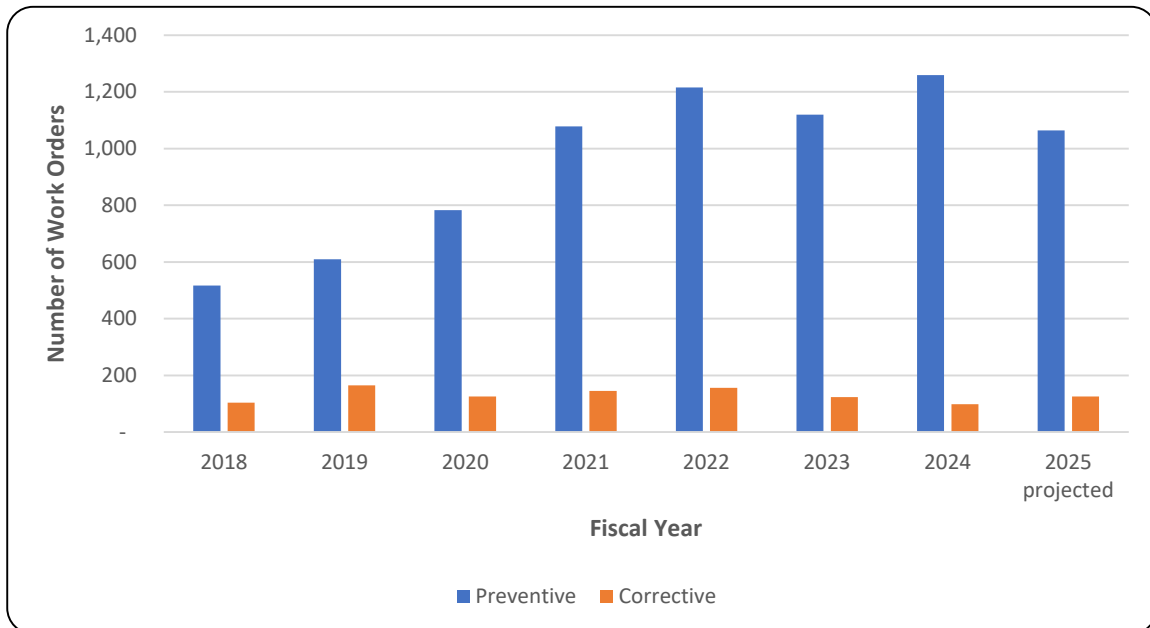


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Pump Station Maintenance ("Pump Stations")

The District's pump stations are an integral part of the wastewater collection and conveyance system. In the process of moving wastewater flow to the District's treatment plant, basic wear and tear on pump station infrastructure occurs from being constantly exposed to harsh hazardous material. The District's 19 pump stations require routine preventive and corrective electrical and mechanical maintenance to ensure proper and efficient operation. Over the past few years, the District has invested in significant pump station renovations to implement new mechanical, electrical and instrumentation technologies. For example, photoionization odor scrubbers use ultraviolet light along with activated carbon to sanitize foul air before it is discharged into the atmosphere, mitigating environmental odors. Implementation of this and other advanced technologies are preventive-based maintenance investments made over operational corrective activities, as demonstrated in *Chart 4* below.

Chart 4 – Pump Station Maintenance Type



Note: 2025 is fiscal year to date through March 31, 2025

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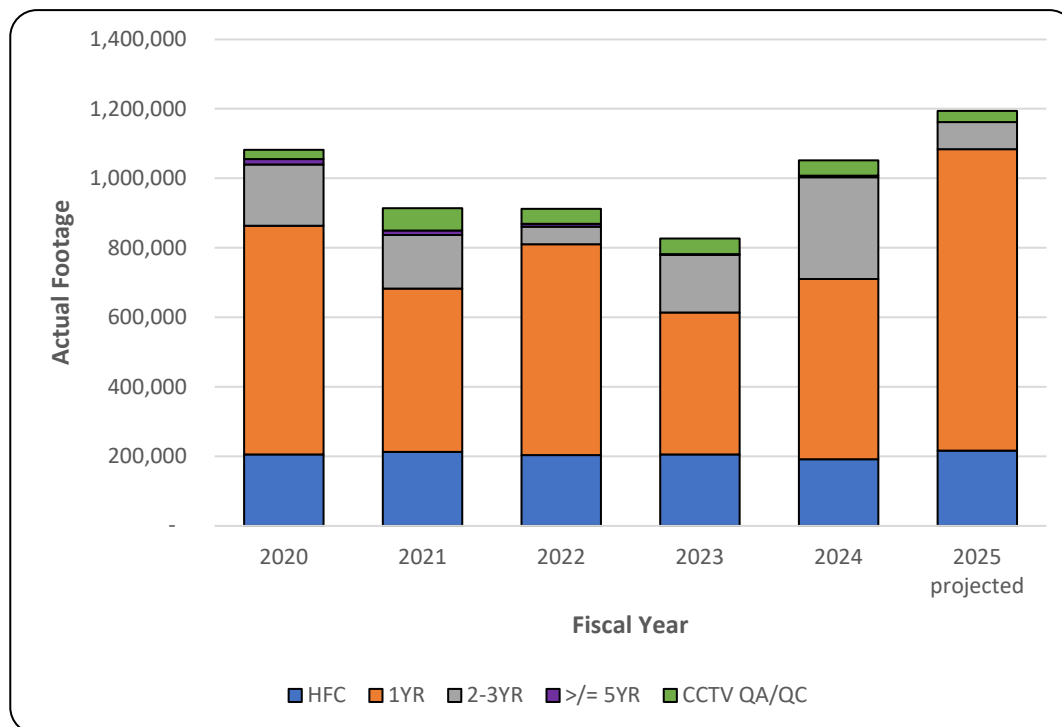


Preventive Gravity Pipe Cleaning ("Line Maintenance")

The District's wastewater collection and conveyance system is primarily made up of gravity main pipelines networked throughout its service area as shown in *Figure 4*. Gravity main pipelines are the District's primary capital asset and ensuring the pipelines are routinely cleaned of accumulated waste material is paramount for a well-functioning system. The District had been cleaning its system more aggressively as a result of the 2013 CDO. Now, the District's key metric will be performing targeted cleanings to both control cleaning costs and minimize the frequency of unnecessary high-pressure cleanings which degrade the pipelines over time.

Chart 5 below shows five years of history for the District's preventative pipe cleaning. HFC is high-frequency cleaning. CCTV QA/QC is Condition Assessment TV Quality Assurance/Quality Control.

Chart 5 – Line Maintenance Pipe Cleaning Footage



Note: 2025 is fiscal year to date through March 31, 2025



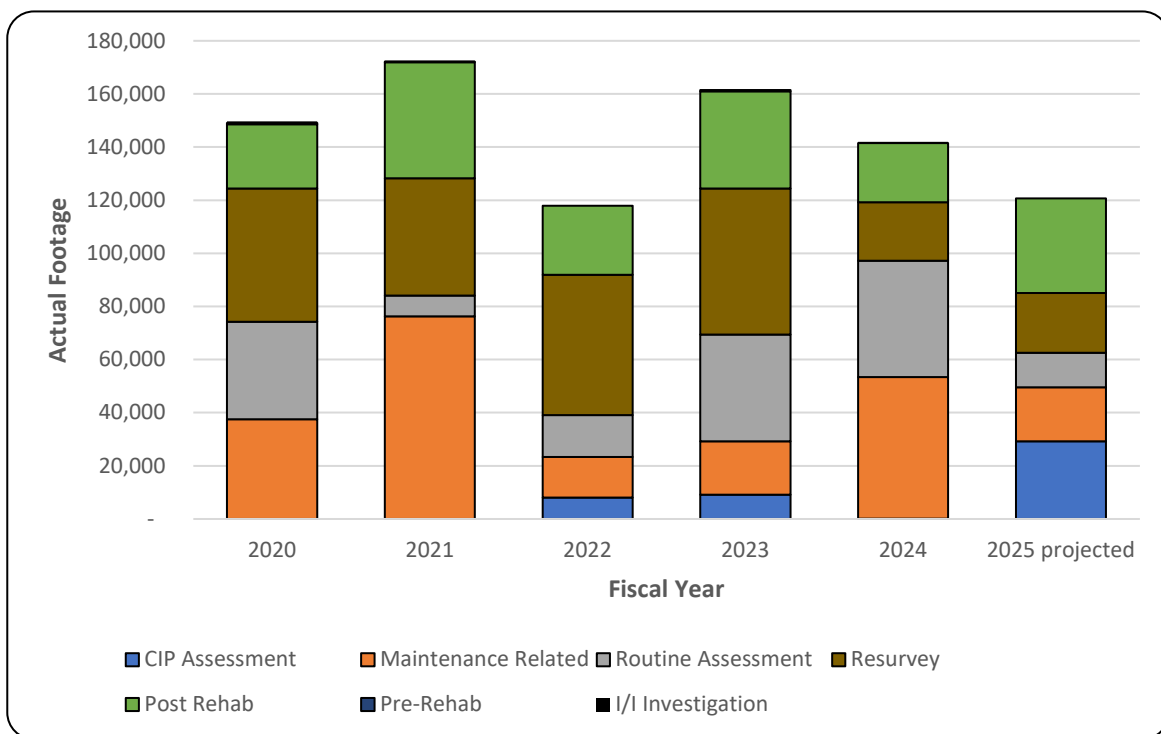
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Gravity Pipeline Condition Assessment ("Condition Assessment")

To effectively manage the District's infrastructure asset network, specifically its gravity main pipelines and manholes, the District must continually monitor the condition of its assets. This entails sending CCTV cameras into the pipelines and various manhole connections to review the infrastructure's integrity. The District has dramatically increased its data collection over the past several years by methodically inspecting its pipeline network and documenting its integrity. The District's key metric will be performing more targeted inspections to help drive maintenance scheduling and control future repair costs.

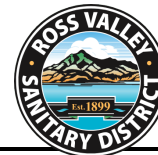
Chart 6 below shows the liner feet of pipe that have been inspected over the past five years.

Chart 6 – Condition Assessment Pipe Footage Inspected



Note: 2025 is fiscal year to date through March 31, 2025

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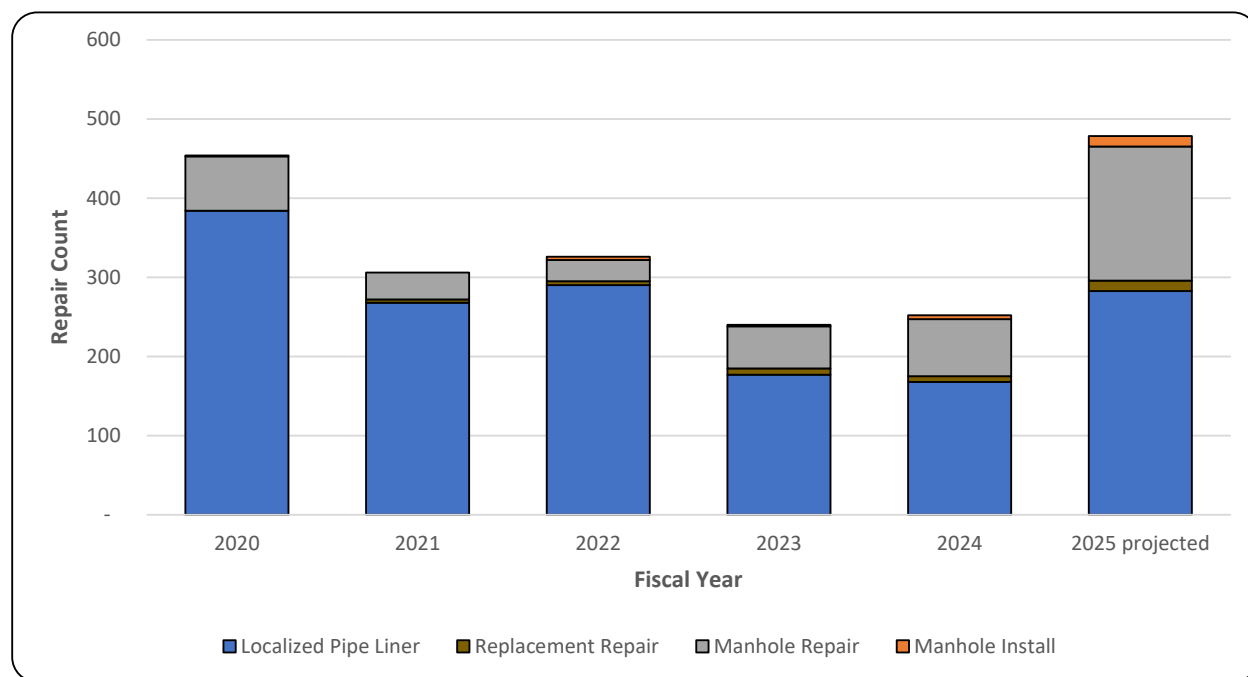


Gravity Pipeline Repair ("Line Repair")

Wear and tear on the District's wastewater collection and conveyance system is to be expected considering it is constantly being used. Depending on the scope and severity of damage, the District assesses whether to repair or replace the identified defect to prevent a sewer spill from occurring. The District has been performing a significant amount of in-house repair activity since the 2013 CDO in order to reinforce the integrity of the District's wastewater collection and conveyance system. When defects are identified, often by the condition assessment division, the line repair team responds to make the appropriate repair.

The number of repairs is generally normalizing over time, as shown in *Chart 7* below, demonstrating the ongoing and routine nature of maintaining the District's infrastructure.

Chart 7 – Line Repair Work Orders



Note: 2025 is fiscal year to date through March 31, 2025



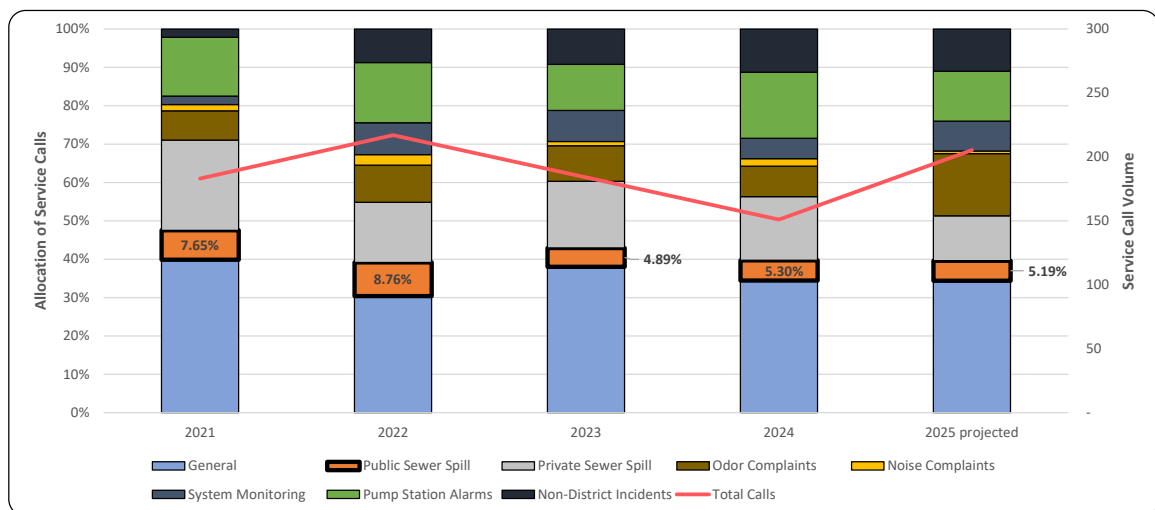
ROSS VALLEY SANITARY DISTRICT
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Service Call Volume

The District's service call volume is a key performance measure as it demonstrates the level of customer service provided and responsiveness to the community. The District is a public agency formed specifically to provide the community with wastewater collection and conveyance services. Ratepayers and stakeholders that inquire about District services or incidents are welcome and encouraged.

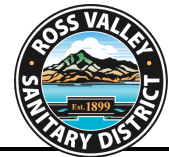
Emergency calls are handled by District staff 24/7/365. A key metric within the service call volume is the percentage of calls reporting sewer spills. The District's IAMP identifies that a lower number of sewer spills demonstrate a well-maintained wastewater collection and conveyance system. So, the lower the percentage allocation of sewer spills being reported as a service call, the better indication of the District system's integrity.

Chart 10 – Service Call Volume



Note: 2025 is fiscal year to date through March 31, 2025

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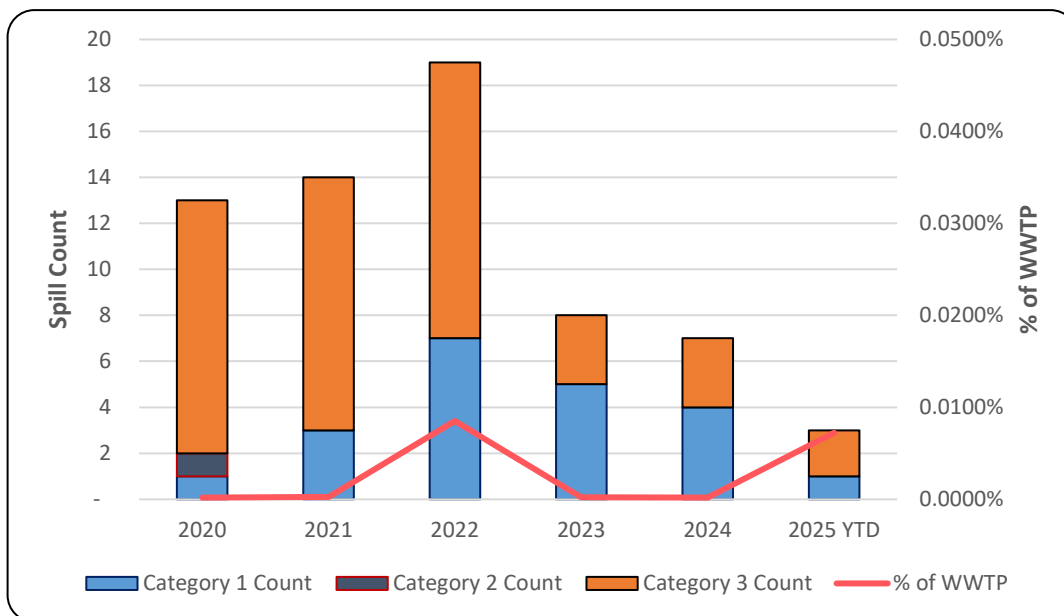


Sewer Spill Count

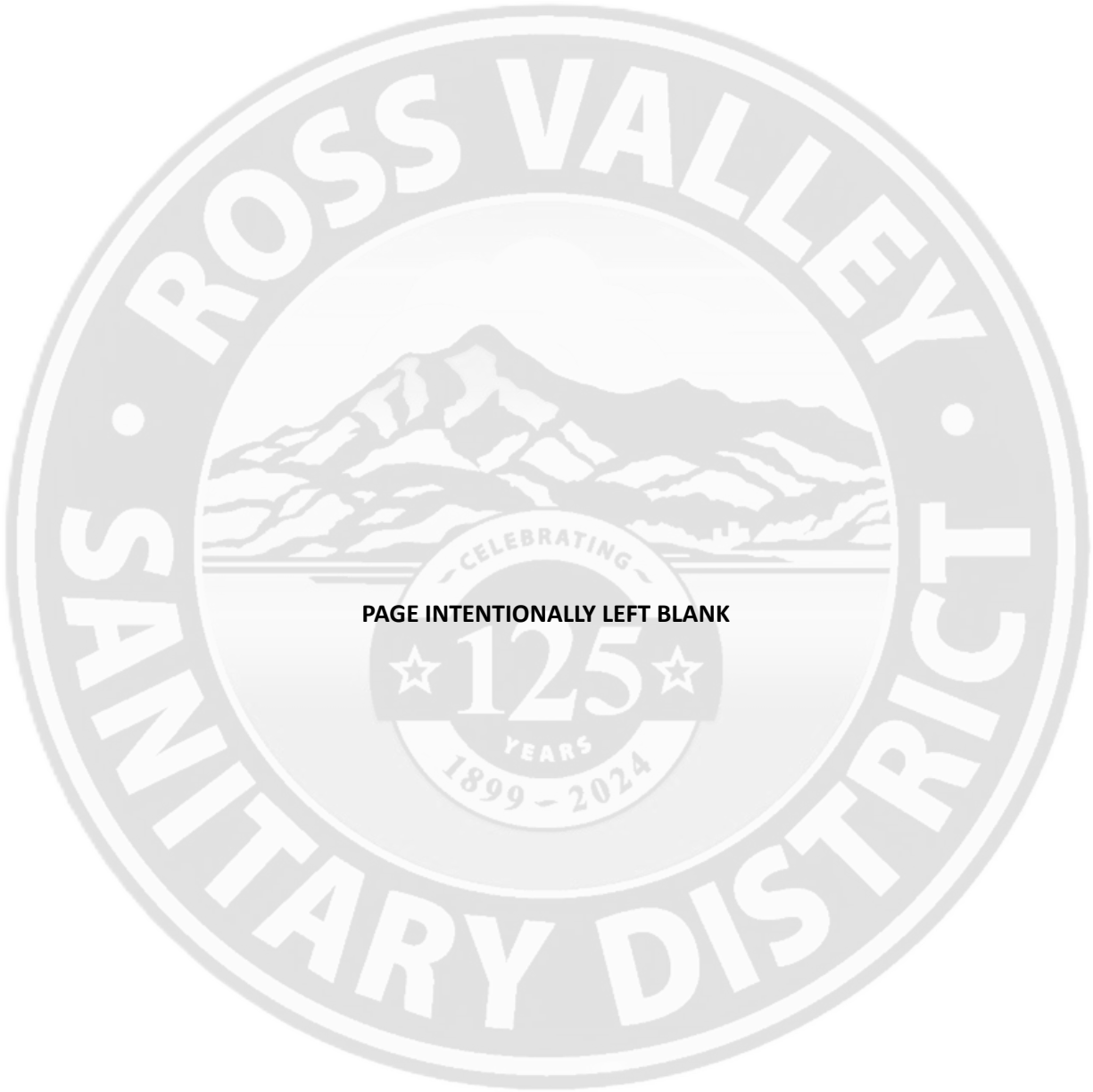
Sewer spills are a regulatory measure by the Regional Water Quality Control Board (RWQCB) where it signifies the overall success of the wastewater collection system. The lower the number of sewer spills, the more operationally sound the collection system is deemed to be no matter whether direct or indirect externalities cause them. Sewer spills are further categorized into one of three buckets where Category 1 is the most severe and Category 3 is the least severe. Sewer spills of any category have the potential to adversely impact public health and the local environment when they occur. So, it is critically important for the District to experience few sewer spills in any given fiscal year, with none being classified as Category 1.

As shown in *Chart 11*, the number of sewer spills are decreasing year-over-year clearly demonstrating the success of the District's CIP investments and the O&M Department's maintenance efforts.

Chart 11 – Sewer Spill Count by Category



Note: 2025 is fiscal year to date through March 31, 2025



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SECTION THREE: BUDGET SUMMARIES



(11) Financial Summary

This section presents management's analysis of the District's financial condition and activities for the upcoming fiscal year ended June 30, 2026. It is intended to serve as an overview of the District's annual budget. This information includes the internal enterprise fund budgets, their respective reserves, and the District's plan to fund its retirement obligations.

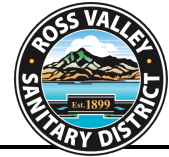
The information in this overview is presented under the following headings:

- Financial Highlights
- Funding Sources & Uses
- Revenue Summary
- Expenditure Summary

A. Financial Highlights

- The District's FY26 Annual Budget is expected to be balanced where its expected funding requirements are sufficiently covered with funding sources. Total funding requirements for FY26 are \$43.7 million and total funding sources are \$43.7 million. Total funding sources include \$41.6 million of revenue proceeds and \$2.2 million in appropriated fund balance.
- Total revenue sources are expected to increase \$946,000, or 2.3%.
- Total expenditures are expected to increase \$1.1 million, or 2.5%.
- Total reserve usage as an additional funding source is expected to increase \$100,000, or 4.9%.

ROSS VALLEY SANITARY DISTRICT
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B. Funding Sources & Uses

Table 8 – Total Enterprise Funding Sources & Uses

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
USE OF FUNDS						
1 CMSA JPA charges	\$ 9,298,042	\$ 9,716,700	\$ 9,730,852	\$ 10,154,000	\$ 437,300	4.5%
2 Personnel costs	8,225,231	9,634,140	8,739,917	9,981,769	347,629	3.6%
3 Infrastructure maintenance	772,894	655,500	589,957	645,500	(10,000)	-1.5%
4 Facilities & vehicles maintenance	526,461	447,400	437,623	500,000	52,600	11.8%
5 Utilities & rental charges	721,729	730,300	778,702	789,245	58,945	8.1%
6 Insurance premiums & deductibles	443,973	637,600	550,153	593,612	(43,988)	-6.9%
7 Software renewal costs	364,868	339,757	358,751	499,387	159,630	47.0%
8 Supplies	94,353	107,000	97,527	99,248	(7,752)	-7.2%
9 Training costs	175,675	264,150	164,160	224,547	(39,603)	-15.0%
10 Hiring & temporary help	211,172	40,000	122,062	10,000	(30,000)	-75.0%
11 Employee loan disbursements	-	9,000	4,100	5,000	(4,000)	-44.4%
12 Professional services charges	818,137	972,750	773,465	1,101,440	128,690	13.2%
13 Special assessment remittance	43,228	40,600	40,600	39,300	(1,300)	-3.2%
14 Other charges	502,441	349,500	301,436	360,990	11,490	3.3%
15 <i>Total operating use of funds</i>	<i>22,198,205</i>	<i>23,944,397</i>	<i>22,689,306</i>	<i>25,004,037</i>	<i>1,059,640</i>	<i>4.4%</i>
16 Capital projects	11,100,527	10,670,000	11,064,487	10,800,000	130,000	1.2%
17 Debt service charges	6,303,661	6,707,000	6,707,000	6,733,900	26,900	0.4%
18 Fixed asset procurement	1,064,514	820,000	220,000	650,000	(170,000)	-20.7%
19 Engineering studies	8,793	-	77,000	-	-	-
20 Lateral replacement program	344,885	550,000	272,319	550,000	-	-
21 <i>Total capital uses of funds</i>	<i>18,822,381</i>	<i>18,747,000</i>	<i>18,340,806</i>	<i>18,733,900</i>	<i>(13,100)</i>	<i>-0.1%</i>
22 Total funding uses	41,020,586	42,691,397	41,030,112	43,737,937	1,046,540	2.5%
SOURCES OF FUNDS						
23 Sewer service charges	27,663,372	28,665,842	28,608,786	29,748,328	1,082,486	3.8%
24 Ad valorem - property taxes	9,523,787	10,058,700	9,749,216	9,992,947	(65,753)	-0.7%
25 Investment income	1,015,694	552,224	390,385	385,372	(166,852)	-30.2%
26 Lease fees	482,688	517,900	474,061	484,396	(33,504)	-6.5%
27 Permit fees	167,456	162,000	139,534	163,453	1,453	0.9%
28 Capacity permit fees	277,870	200,000	257,756	244,982	44,982	22.5%
29 Special assessment collection	41,388	39,900	41,259	39,318	(582)	-1.5%
30 Lateral loan repayments	124,134	120,100	104,339	108,877	(11,223)	-9.3%
31 Employee loan repayments	3,086	4,500	4,300	2,200	(2,300)	-51.1%
32 Proceeds from debt financing	-	-	737,102	-	-	-
33 Net proceeds from asset sale	6,811	-	72,436	-	-	-
34 Miscellaneous fees	86,334	600	10,002	1,000	400	66.7%
35 Restricted investment income	569,952	304,390	689,153	401,085	96,695	
36 Total funding sources	39,962,572	40,626,156	41,278,328	41,571,958	945,801	2.3%
37 Net revenue/(expense)	(1,058,014)	(2,065,241)	248,216	(2,165,979)	(100,739)	4.9%
38 Appropriated fund balance	1,058,014	2,065,241	(248,216)	2,165,979	100,739	4.9%
39 Net funding position	\$ -	\$ -	\$ -	\$ -	\$ 0	
40 Fund balance beginning	24,176,458	21,947,369	23,118,444	23,366,660	1,419,291	6.5%
41 Increase/(decrease) in fund balance	(1,058,014)	(2,065,241)	248,216	(2,165,979)	(100,739)	4.9%
42 Fund balance ending	\$ 23,118,444	\$ 19,882,128	\$ 23,366,660	\$ 21,200,681	\$ 1,318,553	6.6%



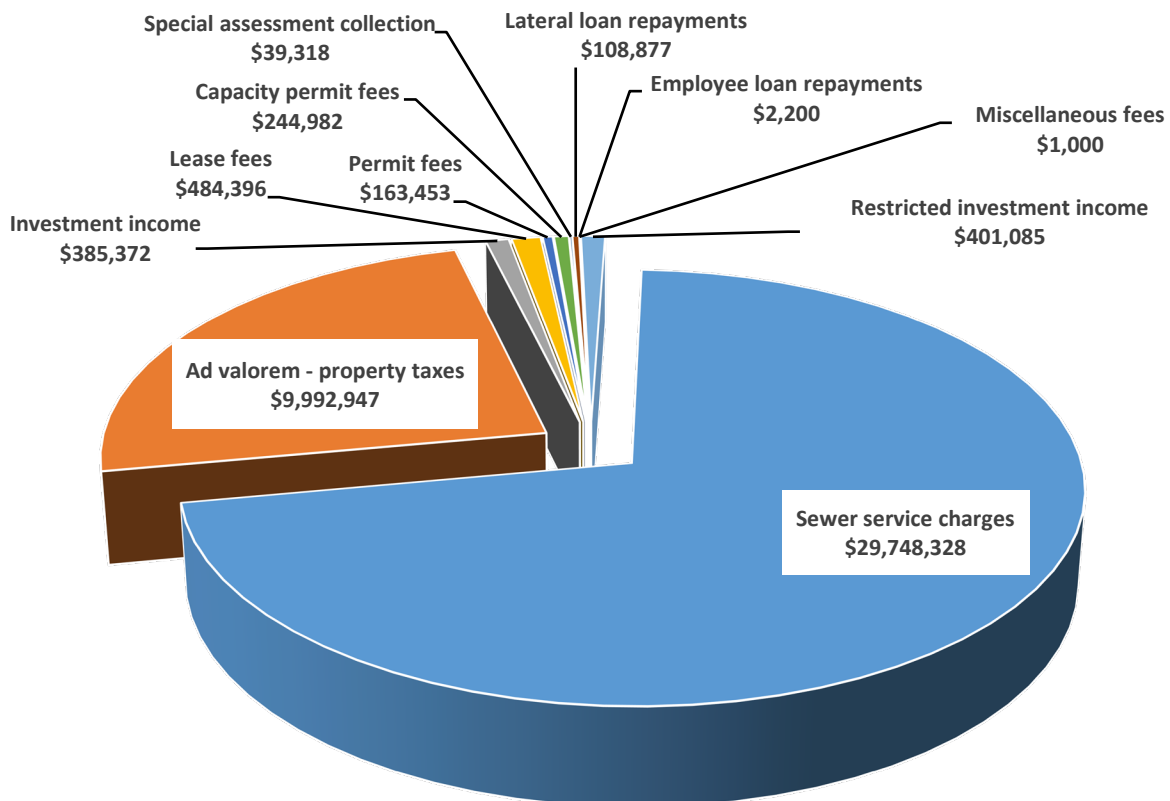
ROSS VALLEY SANITARY DISTRICT
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C. Revenue Summary

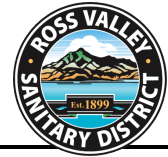
Table 9 – Revenue Source by Category

REVENUE SOURCE BY CATEGORY								
CATEGORY	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change	Budget % of Total	
1 Sewer service charges	\$ 27,663,372	\$ 28,665,842	\$ 28,608,786	\$ 29,748,328	\$ 1,082,486	3.8%	72%	
2 Ad valorem - property taxes	9,523,787	10,058,700	9,749,216	\$ 9,992,947	(65,753)	-1%	24%	
3 Investment income	1,015,694	552,224	390,385	\$ 385,372	(166,852)	-30%	1%	
4 Lease fees	482,688	517,900	474,061	\$ 484,396	(33,504)	-6%	1%	
5 Permit fees	167,456	162,000	139,534	\$ 163,453	1,453	1%	0%	
6 Capacity permit fees	277,870	200,000	257,756	\$ 244,982	44,982	22%	1%	
7 Special assessment collection	41,388	39,900	41,259	\$ 39,318	(582)	-1%	0%	
8 Lateral loan repayments	124,134	120,100	104,339	\$ 108,877	(11,223)	-9%	0%	
9 Employee loan repayments	3,086	4,500	4,300	\$ 2,200	(2,300)	-51%	0%	
10 Proceeds from debt financing	-	-	737,102	\$ -	-	n/a	0%	
11 Net proceeds from asset sale	6,811	-	72,436	\$ -	-	n/a	0%	
12 Miscellaneous fees	86,334	600	10,002	\$ 1,000	400	67%	0%	
13 Restricted investment income	569,952	304,390	689,153	\$ 401,085	96,695	32%	1%	
14 Total revenue sources	\$ 39,962,572	\$ 40,626,156	\$ 41,278,328	\$ 41,571,958	\$ 945,801	2%	100%	

Chart 12 – Budgeted Revenue by Category



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The District receives revenue from various sources. The primary recurring revenue sources are Sewer Service Charges (SSC) and Ad Valorem – Property Taxes which account for 95.6% of the total FY26 Budgeted revenue. Other revenue streams available to the District include investment income, lease fees, permit fees, capacity permit fees, special assessment collections, lateral loan repayments, employee loan repayments, and miscellaneous fees. Two other revenue categories: proceeds from debt financing and net proceeds from asset sales, are either highly infrequent or utilized only after careful consideration and in compliance with the District’s financial policies.

A brief analysis and description are provided below for each category:

Sewer Service Charges (SSC): Sewer Service Charges are fees levied for providing wastewater collection, conveyance, and treatment by CMSA. The annual fee is based on a standardized metric of EDU from the corresponding winter water usage for a single-family residential account. Winter water usage is measured by the Marin Municipal Water District (MMWD) in hundred cubic feet (HCF) from the January and February months. This charge is included and collected on behalf of the District by Marin County on the property tax roll. In FY26, the SSCs are budgeted to increase by 4%. The increase in rates is according to the five-year rate plan, which was adopted by the Board of Directors in May of 2024. This revenue source provides for all operating expenses, operating reserves, and pension plan funding, with surplus funds directed to current and future CIP projects as anticipated in the current Rate Study.

Ad Valorem – Property Taxes: The District receives an allocation of property taxes from the County of Marin as per State of California legislation (“Teeter Plan”). Assessed property values increase by the lesser of inflation or 2% each fiscal year unless a change in ownership or new construction occurs in which case the District receives an allocation of supplemental property taxes collected from a revaluation of the taxable basis. Generally, due to higher mortgage rates, fewer properties are being sold which is expected to lead to lower supplemental property tax revenues as compared to the early 2020s. Many economists believed that rates would decline in 2025. Rate declines, however, have yet to materialize. Property taxes for the District are budgeted to increase by 2.5% following the expected annual revaluation of all property by 2% and estimated supplemental property tax revenues. This year’s budget forecast was calculated as a percentage increase over the FY25 projected year end results rather than a percentage of the previous year’s budget. Therefore, when compared to the previous year’s budget, there is a slight decline. As compared to FY25 projected results, however, a 2.5% increase has been calculated.

Investment Income: Interest, dividends and unrealized gains/losses earned on the District’s invested funds held at various financial institutions and lent to various counterparties. The District currently holds cash and investments in these financial institutions: U.S. Bank (Operating & Canyon Road Trust Accounts), State of California Local Agency Investment Fund (LAIF), Bank of New York Mellon (Bond Trust), and California Public Employee’s Retirement System (CalPERS) Section 115 trusts (CEPPT and CERBT). Each institution provides the District with investment income that it can use for operating and capital activities. Additionally, the District receives interest from its funds lent to its employees (computer purchase loans) and ratepayers (lateral replacement loan program). At the time of budget preparation, there is great uncertainty in the equity markets, monetary policy as set by the Federal Reserve, and prospect for economic growth. International trade wars have erupted with the U.S. charging tariffs on multiple other nations, and those nations charging tariffs on U.S. products in turn. Investment income is budgeted to decrease by 8% as compared to the FY25 budget.



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Lease Fees: The District receives lease fees from the Comcast Corporation (tenant) for its occupied floor space within the District's recently purchased headquarters located at 1111 Andersen Drive in San Rafael. Budgeted lease fees are expected to decrease by 6.5% when compared to the FY25 budget. Comcast occupies 41.5% of the building's floor space and currently pays \$22,619 monthly rent that escalates by 2% in February each year. The tenant also reimburses the District for their share of the operating expenses, i.e., utilities, maintenance, property taxes, etc. In the previous budget cycle, lease revenues were projected to increase by \$120,000 due to new potential lease revenue for the District's property at 2960 Kerner Blvd in San Rafael. The additional lease revenue was not realized since the District opted to sell the property, rather than leasing it.

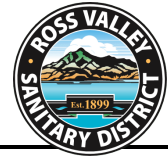
Sewer Permit Fees: The District charges a permit fee for repair or replacement work on private sewer laterals and other miscellaneous work resulting in discharge to the public sewer system. The fees are designed to cover the cost of maintaining standards and specification compliance and inspection. Adopted by Ordinance (most recently Ordinance 93 in May 2024) fees are adjusted annually based on the April-to-April Engineering News-Record Construction Cost Index for San Francisco, which in 2025 is -1.5%. As this is a modest increase, the District anticipates a similar level of sewer permit fee revenue in FY26 relative to FY25.

Capacity Permit Fees: The District collects capacity permit fees from property owners who add a new connection or modify their existing connection to the public sewer system. Capacity fees are based on the number of additional drainage fixture units (DFU). A DFU is a standardized factor that converts the number of appliances, such as sinks, showers, toilets, etc., to a count value based on the calculated increase of wastewater being added to the system. Like sewer permit fees, capacity permit fees are adopted by Ordinance (most recently Ordinance 93 in May 2024) and are adjusted annually based on the April-to-April Engineering News-Record Construction Cost Index for San Francisco, , which in 2025 is -1.5%. The capacity permit fees are projected to remain flat relative to FY25.

Special Assessment Collection: The District manages a special assessment district for the residents living on Canyon Road within the Town of Fairfax. The residents there voted in 2006 to organize into a special assessment district and fund the capital project cost of connecting their properties to the District's wastewater system. A limited obligation bond was issued with the express funding source for the debt service (and operating costs to manage the special assessment district) to be funded by a parcel tax. The parcel tax is collected by Marin County with SSC and Ad Valorem – Property Taxes. The parcel tax and the special assessment district are expected to sunset once the limited obligation bond is retired in 2026. The District is budgeting for 100% collection of these funds in FY26.

Lateral Loan Repayments: Eligible ratepayers within service area may borrow funds from the District to assist with the cost of repair or replacement of their sewer lateral or septic system. Loans can be underwritten to the maximum allowable amount of \$25,000 for laterals and \$50,000 for septic-to-sewer conversions. Repayment is based on a ten-year term with interest stated at the 10-year Treasury Bond plus 0.5%. Loan principal repayments are collected by Marin County along with SSC and Ad Valorem – Property Taxes. While the District continues to issue new loans, several property owners have paid off their loans in full. Therefore, budgeted loan principal repayments are expected to remain relatively flat for the FY26 budget year.

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Employee Loan Repayments: The District provides financial assistance to employees for the purchase of computer equipment to support the advancement of technical proficiencies. Loans can be underwritten to the maximum allowable amount of \$3,000 with a two-year term plus interest at the then-current LAIF rate. Employee loan repayments are collected as a reduction in net pay. The District is budgeting for 100% collection of these funds in FY26.

Proceeds from Debt Financing: The District does not anticipate borrowing funds going into FY26 or into the future given the policy shift to a “pay-as-you-go” methodology of funding capital projects.

Net Proceeds from Asset Sale: This category is non-recurring and not budgeted for FY26.

Miscellaneous Fees: The District collects an administrative fee for managing the Canyon Road Special Assessment District. This fee is paid to the District annually as part of the Marin County parcel tax collection. The District is budgeting for 100% collection of this fee in FY26.



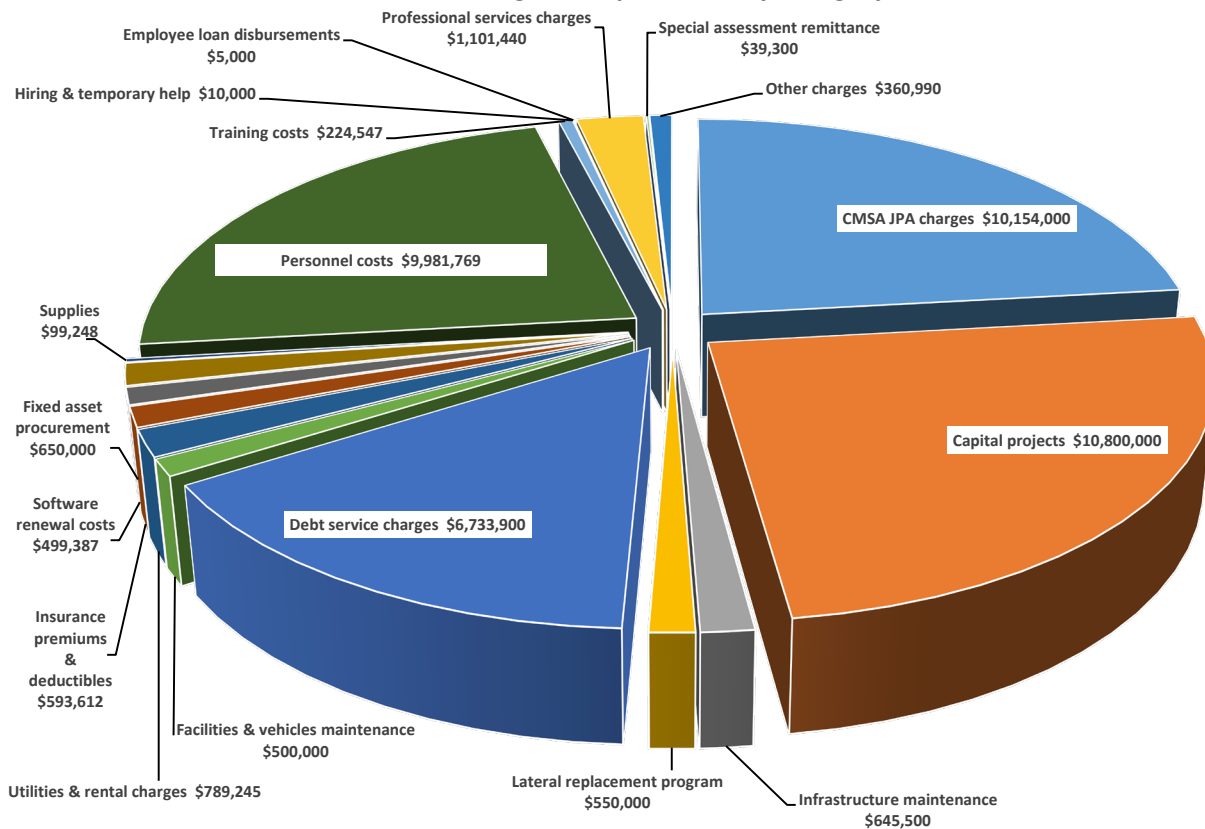
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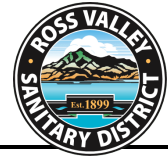
D. Expenditure Summary

Table 10 – Expenditure Use by Category

CATEGORY	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change	Budget % of Total
1 CMSA JPA charges	\$ 9,298,042	\$ 9,716,700	\$ 9,730,852	\$ 10,154,000	\$ 437,300	5%	23%
2 Capital projects	11,100,527	10,670,000	11,064,487	\$ 10,800,000	130,000	1%	25%
3 Infrastructure maintenance	772,894	655,500	589,957	\$ 645,500	(10,000)	-2%	1%
4 Lateral replacement program	344,885	550,000	272,319	\$ 550,000	-	0%	1%
5 Debt service charges	6,303,661	6,707,000	6,707,000	\$ 6,733,900	26,900	0%	15%
6 Facilities & vehicles maintenance	526,461	447,400	437,623	\$ 500,000	52,600	12%	1%
7 Utilities & rental charges	721,729	730,300	778,702	\$ 789,245	58,945	8%	2%
8 Insurance premiums & deductibles	443,973	637,600	550,153	\$ 593,612	(43,988)	-7%	1%
9 Software renewal costs	364,868	339,757	358,751	\$ 499,387	159,630	47%	1%
10 Fixed asset procurement	1,064,514	820,000	220,000	\$ 650,000	(170,000)	-21%	1%
11 Supplies	94,353	107,000	97,527	\$ 99,248	(7,752)	-7%	0%
12 Personnel costs	8,225,231	9,634,140	8,739,917	\$ 9,981,769	347,629	4%	23%
13 Training costs	175,675	264,150	164,160	\$ 224,547	(39,603)	-15%	1%
14 Hiring & temporary help	211,172	40,000	122,062	\$ 10,000	(30,000)	-75%	0%
15 Employee loan disbursements	-	9,000	4,100	\$ 5,000	(4,000)	-44%	0%
16 Professional services charges	818,137	972,750	773,465	\$ 1,101,440	128,690	13%	3%
17 Engineering studies	8,793	-	77,000	\$ -	-	n/a	0%
18 Special assessment remittance	43,228	40,600	40,600	\$ 39,300	(1,300)	-3%	0%
19 Other charges	502,441	349,500	301,436	\$ 360,990	11,490	3%	1%
20 Total expenditure uses	\$ 41,020,586	\$ 42,691,397	\$ 41,030,112	\$ 43,737,937	\$ 1,046,540	2%	100%

Chart 13 – Budgeted Expenditure by Category





The FY26 budget proposes \$43.8 million of expenditures. Four recurring expenditure categories account for 86.1% of the total FY25 Budget: CMSA JPA charges, personnel costs, debt service charges and capital projects. Other uses include infrastructure maintenance, lateral replacement program, facilities and vehicle maintenance, utilities and rental charges, insurance premiums and deductibles, software renewal costs, fixed asset procurement, supplies, training costs, hiring and temporary help, employee loan disbursements, professional services charges, engineering studies, special assessment remittance, and other charges.

CMSA JPA Charges: The District pays for its allocated share of the cost related to wastewater treatment of and the CMSA JPA's debt service. FY26 budgeted costs for CMSA are expected to increase by 4.5% or \$437,000 over the FY25 Budget and 4.3% over the forecasted FY25 actuals.

Capital Projects: Capital projects costs are infrastructure investment as expressed within the District's Infrastructure Asset Management Plan (IAMP). The District annually invests in capital asset improvement projects to modernize its wastewater collection and conveyance system and avoid sewage spills. The FY25 projected actuals are likely to outpace budget by \$2.3 million. Budgeted capital improvement projects for FY26 are proposed to increase by 1.2% or \$130,000 over the previous year budget for the District's anticipated capital needs. Additional details on Capital Projects may be found in the Capital Improvement Program (CIP) section of this budget.

Infrastructure Maintenance: Repair and preventative maintenance costs include materials/tools purchases, repair activities, and easement management costs all of which are necessary to maintain an effective system. This category of expenses will decrease overall by 1.5% or \$10,000.

Lateral Replacement Program: The District offers financial assistance to ratepayers who replace their aging private sewer lateral pipelines. Maintaining the integrity of private sewer lateral pipelines is just as critical as the District's sewer main pipelines; however, private sewer laterals are the responsibility of the property owner. To entice property owners to be vigilant of their private sewer lateral, the District offers both a grant and loan program for which ratepayers may apply to receive financial assistance in completing their private lateral replacement. The grant program offers awards for up to \$2,500 and the loan program offers up to \$25,000 for lateral replacements and up to \$50,000 for septic-to-sewer conversions. Budgeted FY26 expenditures for both programs combined are proposed at the same level as FY25, \$550,000.

Debt Service Charges: The District has issued several revenue bonds in the past as well as recently obtained direct financing from the State Water Resource Control Board (SWRCB). These obligations are to be repaid following the executed amortization schedule from the respective indenture agreements. Budgeted costs are expected to increase between FY26 and FY25 by 0.4% or \$27,000 due to slight changes in the repayment schedules.

Facilities & Vehicle Maintenance: This category includes repair costs and recurring charges for the general upkeep of the District's local building facilities and vehicle fleet. Such costs include routine maintenance, vehicle fuel, non-recurring repair activities, and vehicle fleet rent. Budgeted costs are expected to increase by 11.8% or \$53,000 in FY26 relative to FY25. The District plans to increase fleet leases by three vehicles in the coming year.



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Utilities & Rental Charges: These charges are fixed recurring fees from Pacific Gas & Electric, MMWD, Marin Sanitary Service, AT&T, Comcast (cable and internet charges), and various equipment rental providers. These costs are expected to increase 8.1% or \$59,000 year-over-year from FY25 to FY26 based on an analysis of current and past run rates for utilities.

Insurance Premiums & Deductibles: The District contracts with the California Sanitation Risk Management Authority (CSRMA) for purchase of pooled insurance coverage for its general liability and workers' compensation plans. Budgeted costs are expected to decrease by 6.9% or \$44,000 when compared to the previous year budget. When compared to the projected actual results for FY25, however, this category is budgeted to increase 8% or \$44,000. This indicates that the budget amount for FY25 may have been projected too high.

Software Renewal Costs: These costs are annual recurring charges from software providers for usage of their program(s) for daily operational needs including Microsoft Office, InfoAsset CMMS, Caselle, Laserfiche, and others. Budgeted costs are expected to increase by 47%, or \$160,000, year-over-year between FY26 and FY25. The increase is primarily due to proposed roll out of new GIS and permit tracking software. Additionally, the District will undertake server refresh work and updates to the IT system firewall.

Fixed Asset Procurement: Capital expenditures for new equipment (capital and office) and software licenses are variable based on the need to replace aging equipment to increase operational efficiency. Budgeted costs are expected to decrease by 20.7% or \$170,000 year-over-year between FY26 and FY25. Additional details on Fixed Asset Procurement may be found in the Capital Improvement Program (CIP) section of this budget.

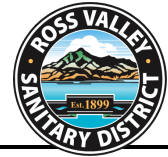
Supplies: This is a recurring charge for office supplies and employee safety equipment, such as gloves and eye goggles. Budgeted expenditures are expected to decrease by 7.2% or \$8,000 from FY26 to FY25 to better match historical results.

Personnel Costs: Personnel salaries and benefits are those expenditures related to payroll and staffing. These costs include base salaries and wages, overtime, payroll taxes, insurance benefits, and retirement benefits. Salaries and wages are expected to increase by 4%. This increase is due to the annual cost-of-living salary increases agreed upon with the District's labor groups in the fall of 2024. The District contracted with AFSCME for a COLA of 5% for FY26. COLA increases are offset somewhat by employee retirements and turnover, which often leads to new employees that are hired initially at a lower pay scale. Benefits costs are expected to remain substantially flat.

Training Costs: Employee training is an important element of the District's operations, especially with its specialized equipment. The District encourages its employees to participate in training seminars and conferences to maintain a high-quality team. The FY26 budget for training costs is expected to decrease by 15% or \$39,000 to better match historical trends.

Employee Loan Disbursements: The District offers its employees financial assistance with purchasing personal computer equipment up to the allowable maximum of \$3,000. These proceeds are repaid to the

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District within two years at the then-current LAIF interest rate. This category is dependent on employee usage. The District budgets a flat amount for this category each year and this draft budget proposes \$5,000.

Professional Services Charges: The District coordinates many services with third-party consultants. Such services include NBS Government for SSC billing, IT Hub for IT services, Willdan Financial for debt compliance services, TrueComp (formerly GovInvest) for retirement liability actuarial services, Downey Brand for general counsel, Liebert Cassidy Whitmore for employment law services, Cropper Accountancy for external audit services, Ardurra for community outreach activities, and others. Budgeted consultant services are proposed to increase by 13%, or \$129,000, going into FY26.

Engineering Studies: The District completed its recent IAMP update in FY23. Starting in FY24 the District reallocated the budget for engineering studies into the professional service charges category.

Special Assessment Remittance: The District manages a special assessment district for the residents living on Canyon Road within the Town of Fairfax. The residents there voted in 2006 to organize into a special assessment district and fund the capital project cost of connecting their properties to the District's wastewater system. A limited obligation bond was issued with the express funding source for the debt service (and operating costs to manage the special assessment district) to be funded by a parcel tax. The parcel tax is collected by Marin County with SSC and Ad Valorem – Property Taxes. The parcel tax and the special assessment district are expected to sunset once the limited obligation bond is retired in 2026. The District's consultant, NBS, is currently analyzing the special assessment accounts and will make every effort to reduce the final year assessment in consideration of retiring the debt obligation early, as allowed in the bond indenture. The District is budgeting for 100% collection of these funds in FY26.

Other Charges: This category includes various other charges the District incurs as part of its daily operation. Overall budgeted costs are expected to increase by 3.3% or \$12,000 in FY26 based on recent year trends.



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Table 11 – Operating Fund

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
USE OF FUNDS						
1 CMSA JPA charges						
2 Treatment charges	\$ 6,852,272	\$ 7,295,100	\$ 7,285,504	\$ 7,734,100	\$ 439,000	6.0%
3 Debt service charges	2,445,770	2,421,600	2,445,348	2,419,900	(1,700)	-0.1%
4 Personnel costs						
5 District employees	8,182,213	9,584,840	8,692,817	9,940,949	356,109	3.7%
6 District Board of Directors	43,018	49,300	47,100	40,820	(8,480)	-17.2%
7 Infrastructure maintenance	772,894	655,500	589,957	645,500	(10,000)	-1.5%
8 Facilities & vehicles maintenance	526,461	447,400	437,623	500,000	52,600	11.8%
9 Utilities & rental charges	721,729	730,300	778,702	789,245	58,945	8.1%
10 Insurance premiums & deductibles	443,973	637,600	550,153	593,612	(43,988)	-6.9%
11 Software renewal costs	364,868	339,757	358,751	499,387	159,630	47.0%
12 Supplies	94,353	107,000	97,527	99,248	(7,752)	-7.2%
13 Training costs	175,675	264,150	164,160	224,547	(39,603)	-15.0%
14 Hiring & temporary help	211,172	40,000	122,062	10,000	(30,000)	-75.0%
15 Employee loan disbursements	-	9,000	4,100	5,000	(4,000)	-44.4%
16 Professional services charges	818,137	972,750	773,465	1,101,440	128,690	13.2%
17 Special assessment remittance	43,228	40,600	40,600	39,300	(1,300)	-3.2%
18 Other charges	502,441	349,500	301,436	360,990	11,490	3.3%
19 Total funding uses	22,198,205	23,944,397	22,689,306	25,004,037	1,059,640	4.4%
SOURCES OF FUNDS						
20 Sewer service charges	27,663,372	28,665,842	28,608,786	29,748,328	1,082,486	3.8%
21 Investment income	990,046	524,724	369,666	360,372	(164,352)	-31.3%
22 Lease fees	482,688	517,900	474,061	484,396	(33,504)	-6.5%
23 Permit fees	167,456	162,000	139,534	163,453	1,453	0.9%
24 Special assessment collection	41,388	39,900	41,259	39,318	(582)	-1.5%
25 Employee loan repayments	3,086	4,500	4,300	2,200	(2,300)	-51.1%
26 Miscellaneous fees	86,334	600	300	1,000	400	66.7%
27 Restricted investment income	563,367	301,390	686,998	396,350	94,960	31.5%
28 Total funding sources	29,997,737	30,216,856	30,324,903	31,195,417	978,561	3.2%
29 Revenue/(expense)	7,799,532	6,272,459	7,635,597	6,191,380	(81,079)	-1.3%
30 Transfer to Capital Fund	(7,799,532)	(6,272,459)	(7,635,597)	(6,191,380)	81,079	-1.3%
31 Net revenue/(expense)	-	-	-	-	-	-

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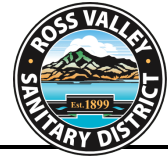


Table 12 – Capital Fund

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
USE OF FUNDS						
1 Capital projects	11,100,527	10,670,000	11,064,487	10,800,000	130,000	1.2%
2 Debt service charges	6,303,661	6,707,000	6,707,000	6,733,900	26,900	0.4%
3 Fixed asset procurement	1,064,514	820,000	220,000	650,000	(170,000)	-20.7%
4 Engineering studies	8,793	-	77,000	-	-	n/a
5 Lateral replacement program	344,885	550,000	272,319	550,000	-	0.0%
6 Total funding uses	18,822,381	18,747,000	18,340,806	18,733,900	(13,100)	2.5%
SOURCES OF FUNDS						
7 Ad valorem - property taxes	9,523,787	10,058,700	9,749,216	9,992,947	(65,753)	-0.7%
8 Investment income	25,649	27,500	20,719	25,000	(2,500)	-9.1%
9 Capacity permit fees	277,870	200,000	257,756	244,982	44,982	22.5%
10 Lateral loan repayments	124,134	120,100	104,339	108,877	(11,223)	-9.3%
11 Proceeds from debt financing	-	-	737,102	-	-	n/a
12 Net proceeds from asset sale	6,811	-	72,436	-	-	n/a
13 Miscellaneous fees	-	-	9,702	-	-	n/a
14 Restricted investment income	6,585	3,000	2,155	4,735	1,735	57.8%
15 Total funding sources	9,964,835	10,409,300	10,953,425	10,376,540	(32,760)	-0.3%
16 Revenue/(expense)	(8,857,546)	(8,337,700)	(7,387,381)	(8,357,360)	(19,660)	0.2%
17 Transfer from Operating Fund	7,799,532	6,272,459	7,635,597	6,191,380	81,079	-1.3%
18 Net revenue/(expense)	(1,058,014)	(2,065,241)	248,216	(2,165,979)	61,420	4.9%



(12) Revenue Requirements

Most of the District's revenues are derived from Sewer Service Charges (SSC) and Ad Valorem – Property Taxes. Both sources of revenue are billed to the District's ratepayers and collected by the Marin County Tax Assessor on behalf of the District. The County levies the assessments in October and collects the assessments from the ratepayers in December and April. Payments from the County are remitted to the District in accordance with the Teeter Plan, 55% in December, 40% in April and 5% in June.

The derivation of the billed amount to the ratepayer for both revenue streams is uniquely determined. Both streams rely on certain inputs from various sources to calculate.

A. Sewer Service Charges

Sewer Service Charges are annual user fees assessed for all ratepayer parcels within the District's service area. The District coordinates its collection efforts for most of its customer accounts with Marin County by placing the user fee onto the property tax bill. Marin County then remits 100% of the user fees it has collected to the District following the approved Teeter Plan, i.e., 55% in December, 40% in April, and 5% in June. Marin County assumes all responsibility for delinquent payments in exchange for the semi-annual collection fee paid by the District. For the remaining accounts not billed by the County, the District annually invoices and collects payments from its direct bill customers. Direct bill customers include property tax-exempt parcels, such as municipalities and non-profit organizations.

The user fee is determined using a standardized metric called an EDU that is applied to the user fee rate. An EDU is an average factor designed to reflect the volume and strength of flows from a single-family residence. The purpose of standardizing flow is to make commercial customers comparable to a single-family residence for an equitable distribution of charging an affordable cost recovery user fee. It involves converting the winter water usage flow in HCF provided by MMWD following the below conversion formula expressed in Ordinance 102 that was approved by the District's Board on May 22, 2024.

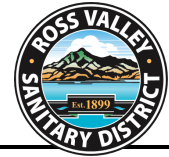
Figure 5 – EDU Conversion Formula

$$\text{Number of EDUs} = \frac{\text{Winter Water Usage (in HCF)} \times 748 \text{ gallons per HCF}}{60 \text{ days} \times 205 \text{ gallons per day}}$$

The metric of winter water usage is used as the baseline for the EDU conversion to provide a fair and average barometer of flow throughout any given year.

The District adopted a five-year rate plan in 2024. The District again worked with Hildebrand Consulting to adopt the new rate schedule for FY25 through FY29. The FY25 to FY29 rate schedule proposes increases between 3.3% to 4.0% across all County property use codes. The Rate Study incorporated the District's projected operating and capital costs and determined the applicable revenue required to sufficiently fund these District's projected costs. The Rate Study applies rate tiers based on the nature of the property, i.e., single-family-residence, multi-family residence, and commercial customers whose SSC is based on winter water usage. After following applicable Proposition 218 procedures in *Ordinance 102*, the Board of

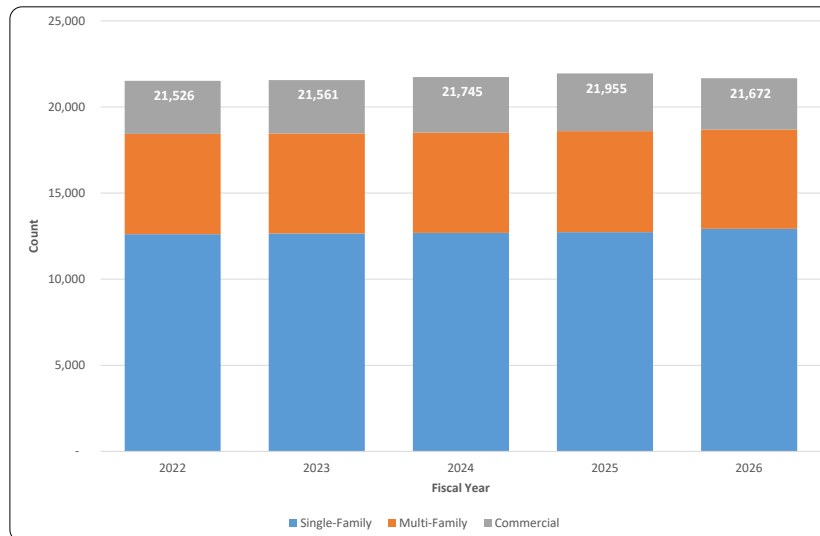
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Directors approved the new rate study in May 2024. For further detail on *Ordinance 102* or the Rate Study, please see here: <https://www.rvsd.org/159/Rates>.

The District's EDUs have remained relatively constant over the years due to Marin County being mostly built out. For FY26 there is a decrease in total EDUs of 283, or 1.3%. This increase is due to irrigation meters that were erroneously classified in the previous year, which have since been corrected. Chart 14 below displays the District's EDU trend over the past five years:

Chart 14 – District EDU Trend



For FY26, the District expects user fee revenues to increase based on the new Sewer Service Charge (SSC) Rate Schedule as displayed below in *Table 13*:

Table 13 – Five Year SSC Proposed Rate Schedule

		FY2025		FY2026		FY2027		FY2028		FY2029						
Ross Valley Rate Zone																
1	Single-family residential	\$	1,238	2.1%	\$	1,289	4.1%	\$	1,341	4.0%	\$	1,392	3.8%	\$	1,441	3.5%
2	Single-family with ADU	\$	1,857	2.1%	\$	1,935	4.2%	\$	2,012	4.0%	\$	2,088	3.8%	\$	2,161	3.5%
3	Multi-family residential	\$	1,114	2.5%	\$	1,158	3.9%	\$	1,204	4.0%	\$	1,250	3.8%	\$	1,294	3.5%
4	Commercial low strength	\$	1,238	2.1%	\$	1,289	4.1%	\$	1,341	4.0%	\$	1,392	3.8%	\$	1,441	3.5%
5	Commercial high strength	\$	2,897	3.6%	\$	2,999	3.5%	\$	3,119	4.0%	\$	3,238	3.8%	\$	3,351	3.5%
6	Commercial minimum	\$	966	6.0%	\$	1,005	4.0%	\$	1,045	4.0%	\$	1,085	3.8%	\$	1,123	3.5%
Larkspur Rate Zone																
7	Single-family residential	\$	1,776	3.7%	\$	1,847	4.0%	\$	1,921	4.0%	\$	1,994	3.8%	\$	2,064	3.5%
8	Single-family with ADU	\$	2,669	3.9%	\$	2,776	4.0%	\$	2,887	4.0%	\$	2,997	3.8%	\$	3,102	3.5%
9	Multi-family residential	\$	1,591	3.8%	\$	1,655	4.0%	\$	1,721	4.0%	\$	1,786	3.8%	\$	1,849	3.5%
10	Commercial low strength	\$	1,777	3.8%	\$	1,848	4.0%	\$	1,922	4.0%	\$	1,995	3.8%	\$	2,065	3.5%
11	Commercial high strength	\$	4,124	4.9%	\$	4,289	4.0%	\$	4,461	4.0%	\$	4,631	3.8%	\$	4,793	3.5%
12	Commercial minimum	\$	1,385	7.9%	\$	1,440	4.0%	\$	1,498	4.0%	\$	1,555	3.8%	\$	1,609	3.5%

For FY26 the user fee rate for the District's service area is split between the greater Ross Valley area and the Larkspur area. The Ross Valley service area is the original service area and has the largest volume of SSC rate revenue.



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The Larkspur service area was annexed by the District in January 1993 from the City of Larkspur, at which time the District assumed operation of the City's wastewater and collection system going forward. The SSC for the Larkspur area is assessed at a higher rate than the Ross because no proportional property taxes were transferred from the City of Larkspur to the District as part of the Larkspur service area annexation, nor does the District receive ad valorem taxes from Larkspur rate payers. Therefore, the District must assess the area with higher SSC to equitably balance the property taxes collected from the Ross Valley service area customers.

The Murray Park service area was annexed by the District in September 2019 from Marin County and assumed operation of the area's wastewater collection and conveyance system going forward. At the time this area was annexed, an agreement was made that the SSC would be held flat at \$472 per EDU until new rates were adopted by the District. Starting in FY25 the Murray Park service area was dissolved and merged into the Ross Valley service area.

The District offers a 25% discount on levied user fees for those ratepayers that meet eligible gross income thresholds or qualify as a non-profit or low-income housing development. Applications are submitted to the District via NBS for approval and the discount is made on the property tax assessment.

B. Ad Valorem – Property Taxes (Property Tax)

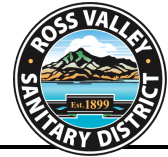
Property taxes are annual assessments to all ratepayer parcels within the District's service area as required under Article XIII within the State of California Constitution. The District receives an allocation of collected property taxes following applicable laws and regulations on apportionment with Marin County. Marin County remits the District's portion following the Teeter Plan, i.e., 55% in December, 40% in April, and 5% in June. Marin County assumes all responsibility for delinquent payments in exchange for the semi-annual collection fee paid by the District.

The tax assessment is determined by applying the statutorily assigned basic tax rate against the assessed taxable value of the owner's real property. From each tax year, the assessed taxable basis of real property is allowed to be reassessed either to the current CPI rate or at the maximum threshold of 2%. Furthermore, the assessed taxable basis can be revalued to its current market valuation when the real property is either sold or transferred to a third-party entity. This activity results in both an additional property tax assessment from the immediate basis change and a higher taxable basis going forward every year into the future. The basis valuation of all real property within the District's service area is determined and maintained by the Marin County Tax Assessor's Office.

The basic apportionment can be broken down into four main components:

- *Secured* – The main source of property tax levied on all real property sufficient for the tax to be considered a lien on the property within the service area (except from the Larkspur Service Area, as noted above). Examples of such property include primarily houses or buildings. This form of tax is traditionally stable within Marin County given the housing demographics. Housing turnover occurs less frequently within Marin County as compared to other housing markets within the San Francisco Bay Area. This is attributable to the population moving less frequently and the low home building rate. Therefore, the growth in the secured property tax rolls is expected to grow at the

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statutorily capped percentage of 2%. Remittance of this form of property tax follows the Teeter Plan.

- *Unsecured* – The second main source of property tax levied on all real property not sufficient for the tax to be considered a lien on the property within the service area (except from the Larkspur Service Area, as noted above). Examples of such property include boats, airplanes, real estate improvements, and business property. This form of tax is traditionally stable and exhibits a similar nature to the Secured Property Tax roll. Remittance of this form of property tax follows the Teeter Plan.
- *Supplemental* – The third main source of property tax levied on all real property when there is a change in ownership and the resulting market change is a change in assessed taxable valuation. This form of tax does fluctuate from period to period largely dependent on purchase and sale of property, new or used. Remittance of this form of property tax is typically monthly.
- *Excess Educational Revenue Augmentation Fund (ERAF)* – The last main source of property tax collected are excess funds apportioned to local government from the special education fund, ERAF. ERAF was set up in the 1990's as a mechanism by the State of California to shift a portion of the collected basic property tax money from local government towards K-12 and community college education to fund its required education contribution. However, any excess amount collected that is above and above the required contribution to education by the State is remitted to the local government agencies. This form of tax is traditionally stable and exhibits a similar nature to the Secured Property Tax roll. Remittance of this property tax is annually.

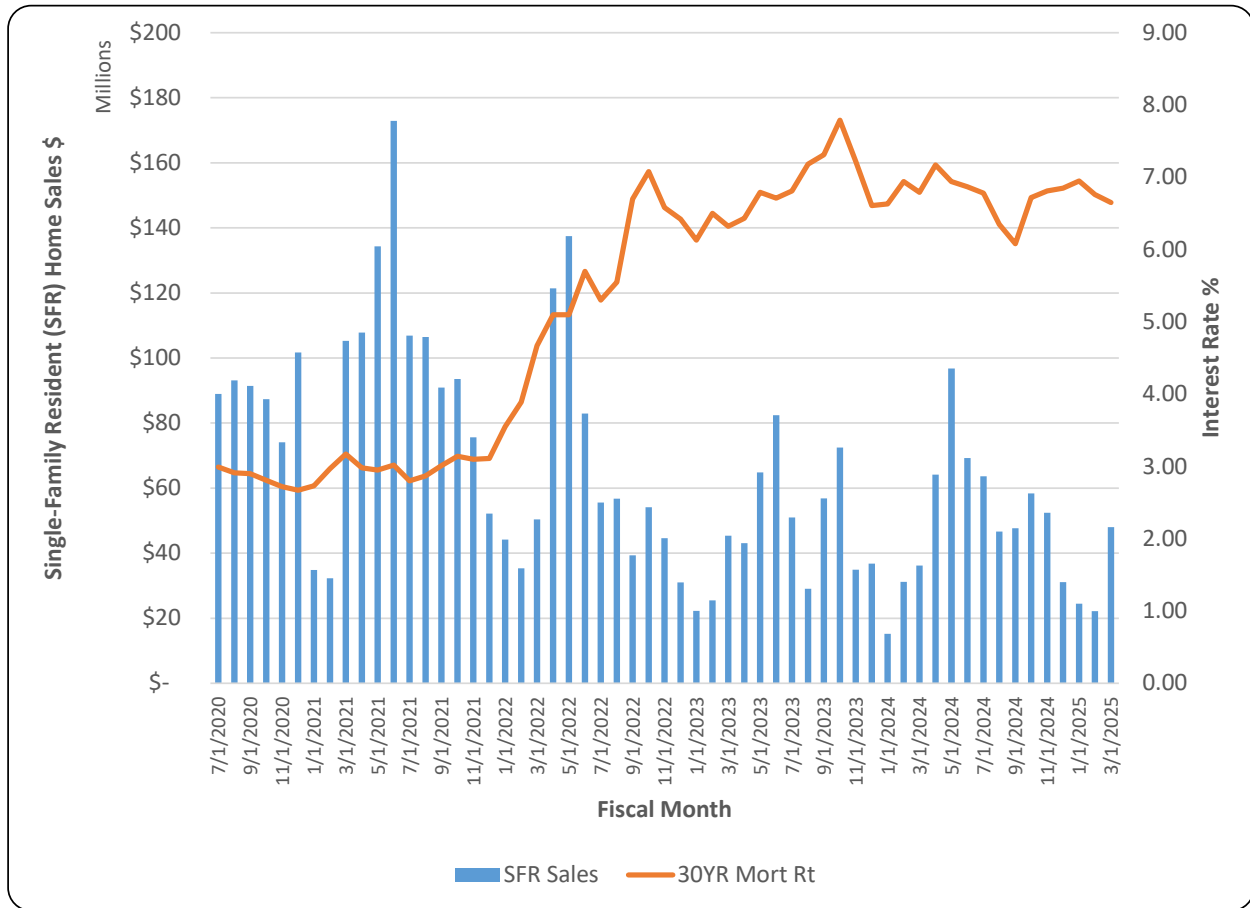
The District expects its property tax allocation to increase in the upcoming fiscal year by 2.5%. The District is projecting 2% growth in the appraised values for existing properties, and the remainder of the increase comes from supplemental property tax revenue, which is flat as compared to projected results for FY25. Due to higher interest rates, there has been a decline in residential real estate transactions as compared to FY21 through FY23, notwithstanding the increased seasonal activity in the spring and summer months. As of April 2025, there is great uncertainty as to the direction the Federal Reserve will take with regard to interest rates. For now, mortgage rates remain relatively elevated at around 6.5% to 7.0%

Chart 15 shows the current home sale activity within the District's service area relative to the 30-year mortgage rate:

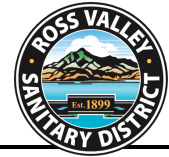


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Chart 15 – District Service Area Home Sale Activity



For further information about the property tax system, please refer to the County of Marin website at <https://www.marincounty.org/>.



(13) Departmental Budgets

The District is organized into three departments, Operating & Maintenance, Engineering & Inspections, and Administrative Services. Each department is responsible for managing their own respective budgeted use of funds to carry out the District's Business Plan objectives and meet the Board policy-level goals. How each department plans and uses its allocated funds is at the discretion of the respective department head and organizational setup following applicable District Financial Policies and procedures.

This section is organized for the reader to best understand each expenditure category planned for each department. Some categories are aggregated and discussed not from a departmental view because of the nature of the activities being indistinguishable between each department. For example, all personnel costs, except Board fees, are aggregated into a consolidated view. Meanwhile, all other activities are individually discussed in terms of their relationship with the department's purpose and objectives. For the categories allocated to each department, this chapter is split into sub-sections to clearly describe the activities related to each department. Department and expenditure category explanations, personnel count, and department initiatives are articulated within each section. Please note, only explanations for significant changes are included to assist the reader.

Table 15 – Departmental Budget Summary

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
1 Operations & maintenance	\$ 7,795,562	\$ 8,612,725	\$ 8,025,417	\$ 8,809,626	\$ 196,901	2.29%
2 Engineering & inspections	1,377,314	1,748,074	1,330,693	1,931,205	183,131	10.48%
3 Administrative services	3,684,059	3,826,298	3,561,744	4,069,905	243,607	6.37%
4 Total departmental costs	\$ 12,856,935	\$ 14,187,097	\$ 12,917,854	\$ 14,810,737	\$ 623,640	4.40%



Operations & Maintenance (O&M) Department Costs

The Operations & Maintenance (O&M) Department performs essential activities specific to the day-to-day operation of the District's wastewater collection and conveyance system. The O&M Department's activities include gravity pipeline cleaning and repair, condition assessment of the gravity pipeline, and pump station infrastructure, as well as operation of specialized heavy machinery. Each of these activities are handled by the specific O&M Divisions within the O&M Department: Line Maintenance for cleaning, Line Repair for infrastructure remediation, Condition Assessment for data collection, and Pumps for maintaining the pump station infrastructure. All such activities are to be performed following applicable regulations as required by the State Water Regional Control Board (SWRCB), National Pollutant Discharge Elimination System (NPDES), and Bay Area Quality Management District (BAAQMD) permit requirements.

Figure 6 – O&M Department Organization Chart

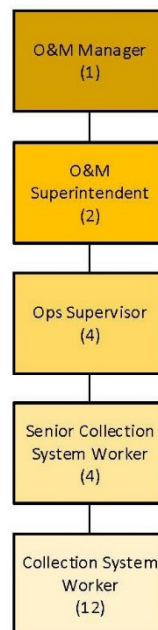


Table 16 – O&M Department FTE Count

	Authorized Position	FY2024	FY2025	FY2026
1	O&M Manager	1	1	1
2	O&M Superintendent	2	2	2
3	Operations Supervisor	4	4	4
4	Crew Lead	1	-	-
5	Senior Collection Systems Worker	2	4	4
6	Collection Systems Worker I/II	13	12	12
7	Total O&M	23	23	23

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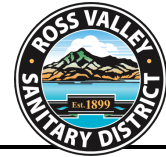


Table 17 – O&M Department Budget Summary

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
1 Salaries & wages	\$ 3,437,724	\$ 3,783,000	\$ 3,516,225	\$ 3,844,012	\$ 61,012	1.61%
2 Benefits	1,806,343	2,025,600	1,896,477	2,015,395	(10,205)	-0.50%
3 Payroll taxes	231,277	277,300	242,835	274,847	(2,453)	-0.88%
4 <i>Total salaries & benefits</i>	<i>5,475,344</i>	<i>6,085,900</i>	<i>5,655,537</i>	<i>6,134,254</i>	<i>48,354</i>	<i>0.79%</i>
5 Pump station maintenance	337,956	168,000	167,826	168,000	-	0.00%
6 Line maintenance	73,780	85,000	55,184	90,000	5,000	5.88%
7 Sewer line repair	241,104	262,500	257,147	247,500	(15,000)	-5.71%
8 Condition assessment	92,263	65,000	46,601	65,000	-	0.00%
9 Easement access management	27,790	75,000	63,200	75,000	-	0.00%
10 <i>Total infrastructure maintenance</i>	<i>772,894</i>	<i>655,500</i>	<i>589,957</i>	<i>645,500</i>	<i>(10,000)</i>	<i>-1.53%</i>
11 Facilities maintenance	199,230	140,000	164,093	135,000	(5,000)	-3.57%
12 Vehicle maintenance	327,231	307,400	273,531	365,000	57,600	18.74%
13 <i>Total facilities & vehicle maintenance</i>	<i>526,461</i>	<i>447,400</i>	<i>437,623</i>	<i>500,000</i>	<i>52,600</i>	<i>11.76%</i>
14 Utilities charges	638,091	641,224	700,374	719,745	78,521	12.25%
15 Software renewal costs	-	185,051	193,176	217,500	32,449	17.54%
16 Rental fees	31,802	8,700	16,876	9,000	300	3.45%
17 <i>Total utilities, software, & rent</i>	<i>669,894</i>	<i>834,975</i>	<i>910,426</i>	<i>946,245</i>	<i>111,270</i>	<i>13.33%</i>
18 Professional services costs	34,062	110,000	53,123	150,000	40,000	36.36%
19 Supplies	54,680	65,000	59,948	65,000	-	0.00%
20 FOG inspection fees	32,137	30,000	30,000	35,000	5,000	16.67%
21 Permit fees	32,719	45,000	29,700	40,000	(5,000)	-11.11%
23 Hiring & temp agency fees	889	-	975	-	-	n/a
24 Workers' compensation premium	136,763	258,200	205,535	217,868	(40,332)	-15.62%
25 Miscellaneous costs	3,180	-	278	-	-	n/a
26 <i>Total other charges</i>	<i>350,969</i>	<i>588,950</i>	<i>431,873</i>	<i>583,628</i>	<i>(5,322)</i>	<i>-0.90%</i>
27 Total Operations & Maintenance	\$ 7,795,562	\$ 8,612,725	\$ 8,025,417	\$ 8,809,626	\$ 196,901	2.29%

A. Salaries & Benefits

Personnel costs for the O&M Department are budgeted to increase \$48,000, or 0.79%, going into FY26 primarily due to all employees receiving an expected COLA of 5%. COLA increases are offset somewhat by employee retirements and turnover, which often leads to new employees that are hired initially at a lower pay scale. Benefits costs are expected to remain substantially flat.

B. Facilities & Vehicle Maintenance

This category includes repair costs and recurring charges for the general upkeep of the District's local building facilities and vehicle fleet. Such costs include routine maintenance, vehicle fuel, non-recurring repair activities, and vehicle fleet rent. Budgeted costs are expected to increase by 11.8% or \$53,000 in FY26 relative to FY25. The District plans to increase fleet leases by three vehicles in the coming year.

C. Utilities, Software, & Rent

Budgeted costs for this category are expected to increase \$111,000, or 13.33%, compared to FY25. Sub-categories showing significant variances are discussed in further detail below:



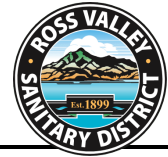
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- *Utilities Charges* – Budgeted costs going into FY26 are expected to increase 12.25% or \$79,000 based on current recent trends and current run rates.
- *Software Renewal Costs* – Software renewal costs were historically budgeted for in the Administrative Services department. However, starting in FY25 these costs have been separated out among the District's three departments based on the primary users of the software. Costs are budgeted to increase 18% or \$33,000 for FY26, mostly due to increases for asset management software.

D. Other Charges

This Category includes professional services, supplies, permit fees, training costs and workers' compensation premiums among other. Budgeted costs going into FY26 are expected to remain flat for FY26 as compared to the FY25 budget. When compared to the projected results for FY25, an increase of 10% has been budgeted.

These charges are fixed recurring fees from Pacific Gas & Electric, MMWD, Marin Sanitary Service, AT&T, Comcast (cable and internet charges), and various equipment rental providers. These costs are expected to increase 8.1% or \$59,000 year-over-year from FY25 to FY26 based on an analysis of current and past run rates for utilities.



Engineering & Inspections (E&I) Department Costs

The Engineering & Inspections (E&I) Department performs essential activities specific to monitoring and identifying improvement opportunities within the District's wastewater collection and conveyance system. The E&I Department's activities include inspecting all private sewer lateral connections to the District's gravity main pipeline network, coordinating efforts with professional services consultants for performing essential studies, and managing the District's CIP projects. All activities are handled under general direction of the District's Senior Engineer following the findings noted within the latest IAMP.

Figure 7 – E&I Department Organization Chart

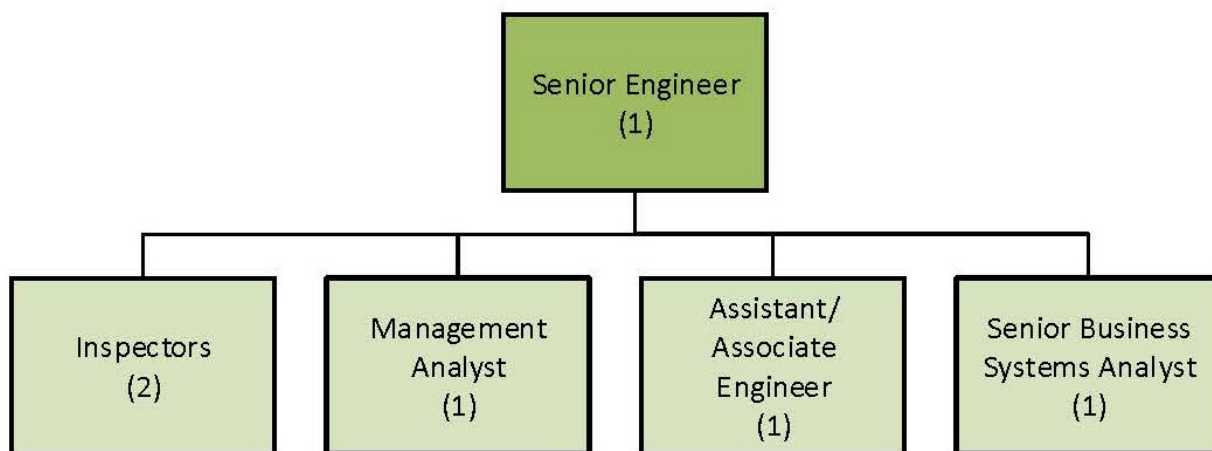


Table 18 – E&I Department FTE Count

	Authorized Position	FY2024	FY2025	FY2026
1	Senior Engineer	1	1	1
2	Senior Business Systems Analyst	1	1	1
3	Business Systems Analyst I/II	-	1	-
4	Assistant/Associate Engineer	-	-	1
5	Management Analyst I/II	1	1	1
6	Inspector	2	2	2
7	Total E&I	5	6	6



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Table 19 – E&I Department Budget Summary

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
1 Salaries & wages	\$ 702,477	\$ 852,000	\$ 716,936	\$ 993,922	\$ 141,922	16.66%
2 Benefits	360,443	488,440	351,766	510,799	22,359	4.58%
3 Payroll taxes	48,600	64,000	49,677	71,065	7,065	11.04%
4 <i>Total salaries & benefits</i>	<i>1,111,519</i>	<i>1,404,440</i>	<i>1,118,379</i>	<i>1,575,787</i>	<i>171,347</i>	<i>12.20%</i>
5 Engineering studies	39,858	75,000	37,718	75,000	-	0.00%
6 Professional services costs	24,550	145,000	46,150	45,000	(100,000)	-68.97%
7 <i>Total engineering firm services</i>	<i>64,408</i>	<i>220,000</i>	<i>83,868</i>	<i>120,000</i>	<i>(100,000)</i>	<i>-45.45%</i>
8 Municipality paving projects	183,452	50,000	40,000	75,000	25,000	50.00%
9 Workers' Compensation premium	16,699	25,000	19,901	21,095	(3,905)	-15.62%
10 Software renewal costs	-	31,634	61,039	123,574	91,940	290.64%
11 Training costs	791	17,000	7,478	15,750	(1,250)	-7.35%
12 Miscellaneous costs	445	-	28	-	-	0.00%
13 <i>Total other charges</i>	<i>201,387</i>	<i>123,634</i>	<i>128,446</i>	<i>235,419</i>	<i>111,785</i>	<i>90.42%</i>
14 Total Engineering & Inspection	\$ 1,377,314	\$ 1,748,074	\$ 1,330,693	\$ 1,931,205	\$ 183,131	10.48%

A. Salaries & Benefits

The salary and benefit line items are projected to increase by \$171,000, or 12.2%. These cost increases are driven by the addition of an Assistant/Associate Engineer position and cost of living adjustments for all employees. The new Assistant/Associate Engineer position is budgeted for nine months in FY26 with recruitment set to begin in July of 2025. The position will be budgeted for a full year costs in subsequent budgets.

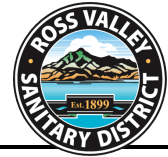
B. Engineering Firm Services

Budgeted costs going into FY26 are expected to decrease by \$45.5%, or \$100,000 as compared to the FY26 budget. For FY26 these budgeted costs are expected to cover engineering consulting services and engineering studies. For FY26, \$80,000 has been removed for engineering support services as it was determined that this service was not needed.

C. Other Charges

Other Charges going into FY26 are expected to increase \$112,000, or 90%, compared to the FY25 budget.. The increase is primarily due to the proposed roll out of new GIS and permit tracking software.

Municipality paving project costs are related to local municipalities within the District's service area requesting reimbursement for resetting manhole frames and covers when they re-pave the roads. This budgeted cost has been increased by \$25,000 to meet anticipated demand.



Administrative Services (Admin) Department Costs

The Administrative Services (Admin) Department performs all other duties of the enterprise to maintain the backbone of the entity's back-office services. The Admin Department's activities include finance and accounting, payroll, accounts payable, accounts receivable, customer service (permitting and inspection scheduling), setting the agenda with the Board, human resources, and information technology (IT) services. All such activities are to be performed under the general direction of the Administrative Services Manager following applicable regulations, authoritative guidance from financial organizations and taxing authorities, as well as internal policies.

Note, IT support services are contracted with a third-party consultant, IT-Hub. Furthermore, the Admin Services Manager currently serves as the District's Assistant General Manager.

Figure 8 – Admin Department Organization Chart

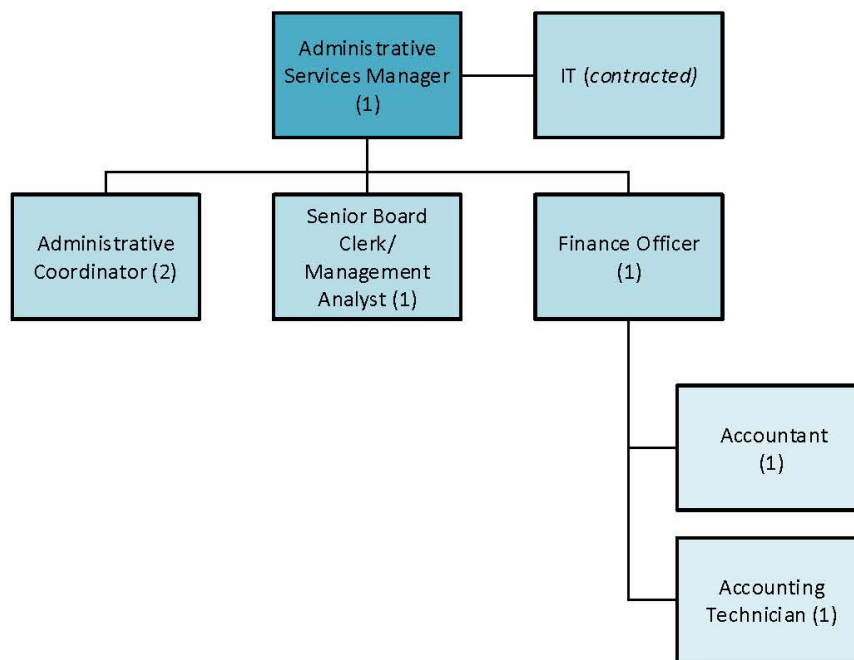


Table 20 – Admin Department FTE Count

	Authorized Position	FY2024	FY2025	FY2026
1	General Manager	1	1	1
2	Admin Services Manager/AGM	1	1	1
3	Senior Board Clerk/Management Analyst	1	1	1
4	Finance Officer	1	1	1
5	Accountant	1	1	1
6	Accounting Technician	-	1	1
7	Administrative Coordinator I/II	2	2	2
8	Total Admin	7	8	8

Note: The General Manager is allocated to the Admin Department for FTE reporting.



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Table 21 – Admin Department Budget Summary

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
1 Salaries & wages	\$ 1,125,699	\$ 1,423,300	\$ 1,368,243	\$ 1,548,087	\$ 124,787	8.77%
2 Benefits	405,060	580,700	482,317	572,132	(8,568)	-1.48%
3 Board fees	43,018	49,300	47,100	40,820	(8,480)	-17.20%
4 Payroll taxes	64,590	90,500	68,341	110,688	20,188	22.31%
5 <i>Total salaries & benefits</i>	<i>1,638,368</i>	<i>2,143,800</i>	<i>1,966,000</i>	<i>2,271,728</i>	<i>127,928</i>	<i>5.97%</i>
6 Insurance liability premiums	271,916	297,300	281,753	298,658	1,358	0.46%
7 Workers' Compensation premium	5,461	7,100	5,652	5,991	(1,109)	-15.62%
8 Insurance liability deductibles	13,134	50,000	37,312	50,000	-	0.00%
9 <i>Total insurance costs</i>	<i>290,511</i>	<i>354,400</i>	<i>324,717</i>	<i>354,649</i>	<i>249</i>	<i>0.07%</i>
10 Professional services costs	366,925	299,750	312,963	298,440	(1,310)	-0.44%
11 Legal services costs	154,002	170,000	224,457	365,000	195,000	114.71%
12 Community outreach costs	198,741	173,000	99,054	168,000	(5,000)	-2.89%
13 <i>Total professional services fees</i>	<i>719,668</i>	<i>642,750</i>	<i>636,474</i>	<i>831,440</i>	<i>188,690</i>	<i>29.36%</i>
14 Software renewal costs	364,868	123,072	104,536	158,313	35,241	28.63%
15 Utilities & Rental fees	51,836	80,376	61,452	60,500	(19,876)	-24.73%
16 Property tax fees	213,706	202,900	186,399	191,689	(11,211)	-5.53%
17 <i>Total software, rent & taxes</i>	<i>630,409</i>	<i>406,348</i>	<i>352,387</i>	<i>410,503</i>	<i>4,155</i>	<i>1.02%</i>
18 Employee loan disbursements	-	9,000	4,100	5,000	(4,000)	-44.44%
19 Hiring & temp agency fees	210,283	40,000	121,087	10,000	(30,000)	-75.00%
20 Training costs	118,345	166,400	104,368	133,037	(33,363)	-20.05%
21 Supplies	39,407	42,000	37,579	34,248	(7,752)	-18.46%
23 Miscellaneous costs	37,069	21,600	15,031	19,301	(2,299)	-10.65%
24 <i>Total other charges</i>	<i>405,103</i>	<i>279,000</i>	<i>282,165</i>	<i>201,586</i>	<i>(77,414)</i>	<i>-27.75%</i>
25 Total Administrative Services	\$ 3,684,059	\$ 3,826,298	\$ 3,561,744	\$ 4,069,905	\$ 243,607	6.37%

A. Salaries & Benefits

The salary and benefit line items are projected to increase by \$128,000, or 6%. These cost increases are driven by cost-of-living adjustments for all employees as well as promotions and performance-based step increases for various positions.

B. Professional Services

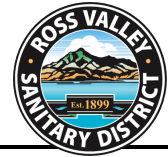
Budgeted costs going into FY26 are expected to increase \$189,000, or 29.4%, relative to FY25. The increase is driven primarily by higher budgeted amounts for legal services to better align with recent trends and for anticipated legal and real estate development consulting work related to the former treatment plant site at 2000 Larkspur Landing Circle in Larkspur.

C. Software, Rent & Taxes

Total budgeted costs are expected to remain flat for this category as compared to the FY25 budget. Some sub-categories however show significant variances:

Software Renewal Costs – Total budgeted costs are expected to increase \$35,000, or 28.6%. The year over year budget increase is due to a budgeting error in the prior year. Software renewal for the District's ERP

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software was inadvertently under budgeted for FY25 and that error was fixed in the FY26 budget. Additionally, the District will undertake server refresh work and updates to the IT system firewall.

D. Other Charges

Total budgeted costs are expected to decrease \$77,000 or 27.8% for FY26. The decrease is mainly due to less anticipated temporary agency fees due to the Finance function being staffed with full-time District employees. Training costs have also been budgeted lower in an effort to better align with recent departmental trends and expected needs.



(14) Treatment Plant Cost

The District is a member of the “Central Marin Sanitation Agency Joint Powers Authority” (CMSA JPA) where its collected wastewater is conveyed to the CMSA plant for treatment and eventual discharge. The other members of the CMSA JPA are the San Rafael Sanitation District (SRSD) and Sanitary District #2 (SD2) at the Town of Corte Madera. The City of Larkspur was a member previously until the District annexed their wastewater collection and conveyance operations in 1993. Since CMSA does not directly bill the ratepayers in each of the respective member service areas for its operations and capital budget cost recovery, CMSA instead charges each of its member agencies for its costs that are commensurate to the level of treatment and disposal service performed.

A. Treatment Charges

CMSA quarterly bills each of its members their proportional share of its operating and capital activities. The operating activities are invoiced as a “regional service charge” and the capital activities are invoiced as a “capital fee”. The total amount of regional service charges and capital fees is determined by CMSA’s budgeting process where its funding requirements for both its operating and capital activities are to be balanced with sufficient funding sources. The total treatment charge amounts are then scheduled to escalate every year following the Board of Commissioner’s approved five-year rate schedule. Allocation of the total charge is performed using a weighted 36-month average wastewater flow rate that includes factors such as total flow volume in gallons, flow strength (TSS), and biomass solids (BOD) composition.

Table 18 below charts CMSA’s amended five-year rate schedule that was recently adopted by the JPA Commission:

Table 22 – CMSA Five-Year Rate Schedule

	FY2024	FY2025	FY2026	FY2027	FY2028
Scheduled Increases	4.0%	4.5%	4.5%	4.5%	4.5%

Note: The scheduled fee increases are for the total CMSA JPA charge (treatment charge and debt service coverage) being levied against the District. CMSA’s debt service does slightly decrease year-to-year, so the capital fee acts as a catch-all fee to net the total growth to the approved rate schedule.

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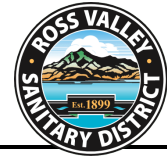
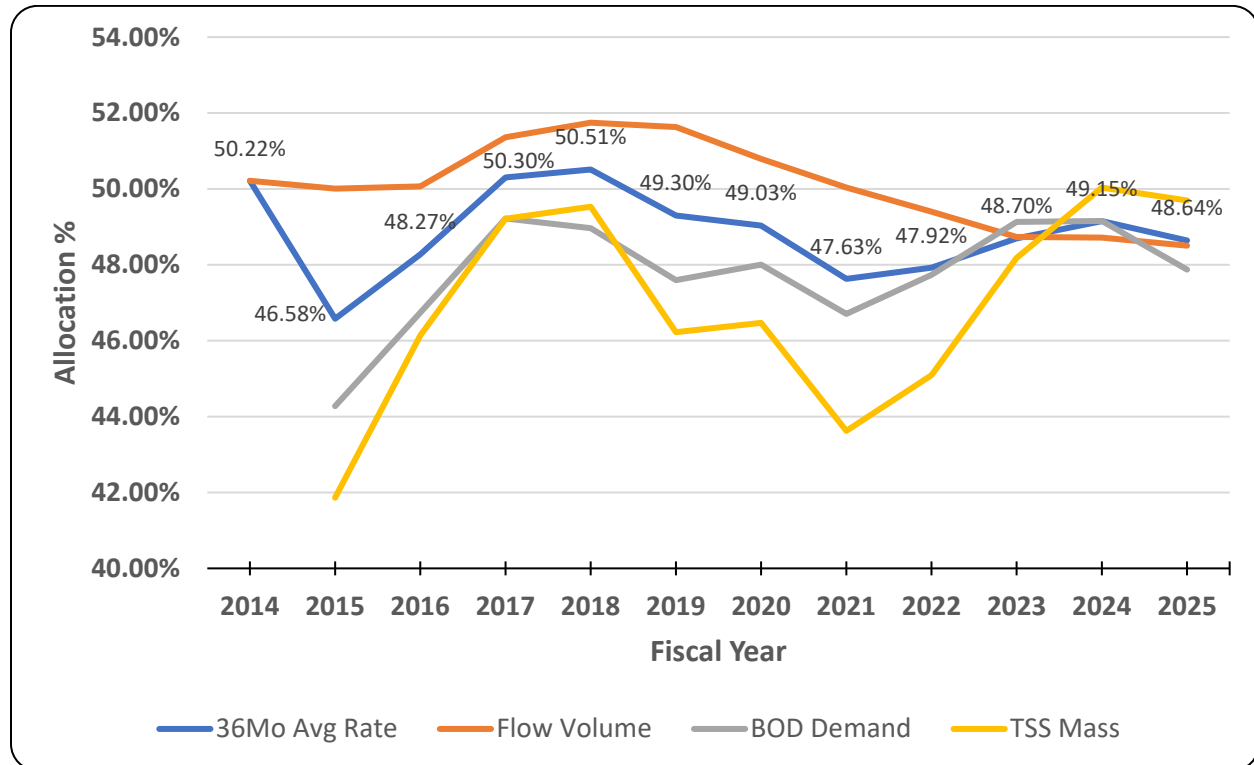


Chart 16 below depicts the District's allocation rate over the past ten years:

Chart 16 – RVSD Allocation Billing Rate



Note: In FY14 and earlier, CMSA invoiced the District for its allocated share of treatment charges using the average 12-month flow rate.

As a percentage share of the total influent wastewater flow in gallons, the District's allocation is decreasing from the investments made to substantially reduce inflow & infiltration (I&I) into the wastewater collection and conveyance system. Wastewater composition as measured by biochemical oxygen demand (BOD) and total suspended solids (TSS) significantly increased the weighted average billing rate for FY25 up to 49.15% but the rate has come down slightly to FY24 levels at 48.64% for FY26. CMSA flow meters measure flow at the RVSD interceptor and CMSA subtracts flows measured at four SD2 stations and the San Quentin pump station to calculate RVSD's flow. This procedure is being reviewed as it may be overestimating actual RVSD flows based on review of individual RVSD pump station data. CMSA takes samples for BOD and TSS at various locations, intervals and sampling methods, and this year updated its procedures in response to RVSD inquiries that identified inconsistencies. The recent increases in BOD and TSS are under investigation and may be adjusted.

Table 23 – CMSA Treatment Charge Composition

	Actual FY2024	Projected FY2025	Budget FY2026
1 Regional service charge	\$ 6,852,272	\$ 7,024,353	\$ 7,243,992
2 Capital fee	388,055	469,003	490,108
3 Total treatment charge	\$ 7,240,328	\$ 7,493,355	\$ 7,734,100



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Debt Service Fee

CMSA semi-annually bills each of its members their proportional share of its debt service related to its capital debt obligations plus a 25% coverage fee. The total fee is determined by consolidating the total debt service to be paid by CMSA on its capital debt, applying an additional 25% coverage fee over and above the debt service amount, and then allocating the total amount to each member based on EDU. The EDU allocation is a static amount that does not fluctuate year-over-year. Per agreement between CMSA and its JPA members, a long-term average EDU allocation was selected and agreed to be used for allocating CMSA's debt service. The allocation rates agreed between all the entities are the following:

Table 24 – CMSA Debt Service EDU Allocations

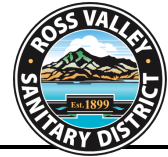
	Agency	EDU Count	Allocation Rate
1	SRSD	19,545	37.55%
2	RVSD	22,404	43.05%
3	SD2	6,090	11.70%
4	SQSP	4,005	7.70%
5	Total	52,044	100.00%

Table 25 – CMSA Debt Service Fees

	Actual FY2024	Projected FY2025	Budget FY2026
1 Debt service - allocated	\$ 1,956,616	\$ 1,956,278	\$ 1,935,900
2 Coverage fee	489,154	489,070	484,000
3 Total debt service fee	\$ 2,445,770	\$ 2,445,348	\$ 2,419,900

Allocated debt service is expected to decrease in FY26 according to CMSA's debt amortization schedules.

For further detail regarding CMSA's budget or its annual financial statements, its financial information can be found here: <https://www.cmsa.us/finance/documents>.



(15) Canyon Road Assessment District (CRAD)

The ratepayers residing on Canyon Road located within the Town of Fairfax voted to organize into a Special Assessment District to connect their properties to the District's wastewater collection and conveyance system. Previously, the homeowners were on septic tanks in 2006. The District complied with their request and formed the Canyon Road Special Assessment District (CRAD) and issued a Limited Obligation Bond in the amount of \$437,794 for the express intent of financing the capital project cost to convert their septic tanks to full new connections. The bond obligation and the operating costs are 100% financed through a parcel tax levied on the residents within CRAD. The parcel tax is annually placed onto the property tax roll for Marin County to collect and remit to the District following the approved Teeter Plan, i.e., 55% in December, 40% in April, and 5% in June. The collected proceeds are then to be remitted to the paying agent for the debt service, Marin County for their collection services, and the administrator for managing the assessment district. The bond obligation and assessment district are to be retired in 2026.

The FY26 budget for CRAD remittance is composed of the following elements:

- *Limited bond obligation debt service* – The indenture agreement's stated principal and interest payment due within the upcoming fiscal year. Note, this amount may differ from the collection revenue due to timing corresponding to Marin County's collection schedule so the District can receive the proceeds in advance of when the debt service is due.
- *Marin County collection fee* – A fee paid to the County for their services and guaranteeing 100% collection of the special assessment parcel tax according to the Teeter Plan. The fee amount is \$6 per applicable parcel, and there are 28 parcels within CRAD.
- *Paying Agent trust fee* – A fee paid to the Paying Agent, Bank of New York Mellon, for both receiving the paid debt service and then remitting out to the end bond investors.
- *Administration fee* – A fee paid for administration of the special assessment district. The District is designated as CRAD's trustee, and the District coordinates the administration of CRAD with NBS Local Government Solutions to calculate the applicable parcel tax and file the required reporting with Marin County for placing the special assessment on the property tax roll. This fee amount represents NBS' services being received.

Table 26 – Special Assessment Remittance Detail

Fee Category	FY2026
1 Debt Service	32,500
2 Marin County Collection Fee	168
3 Pay Agent Trustee Fee	750
4 Administration Fees	5,882
5 Total collection	39,300



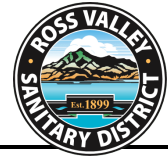
(16) Debt Obligations

Since 2013, the District has issued and borrowed several types of debt obligations to assist it with its CIP financing and other functions. The majority of its borrowings stem from public issuances of revenue bond obligations. However, the District did complete a private placement issuance with the SWRCB under its SRF program in FY23. As such, the District is to make regular principal and interest repayments on its debt obligations to gradually decrease its debt over time.

The current and outstanding debt obligations are the following with a brief description of each issuance:

- *2013 Revenue Bonds* – The District issued the Series 2013 Revenue Bonds in August 2013 in the principal amount of \$17,780,000 to finance its CIP and refund its Bank of Marin mortgage loan. The bonds were issued at a premium of approximately \$133,038.90 providing an effective interest rate of 4.896%. The bonds are fully registered, with principal due annually on October 1, and interest payable semi-annually on October 1 and April 1. The bonds became callable on or after October 1, 2023, with no call premium.
- *2014 Revenue Bonds* – The District issued the Series 2014 Revenue Bonds in November 2014 in the principal amount of \$30,155,000 to finance its CIP. The bonds were issued at a premium of approximately \$1,243,225 providing an effective interest rate of 3.51%. The bonds are fully registered, with principal due annually on July 1, and interest payable semi-annually on January 1 and July 1. The bonds are callable starting on January 1, 2025, with no call premium.
- *2018 Revenue Bonds* – The District issued the Series 2018 Revenue Bonds in January 2018 in the principal amount of \$21,870,000 to finance its CIP. The bonds were issued at a premium of approximately \$3,400,854 providing an effective interest rate of 3.63%. The bonds are fully registered, with a principal payment due annually on July 1, and interest payable semi-annually on January 1 and July 1. The bonds are callable any time on or after January 1, 2025, with no call premium.
- *2019 Revenue Bonds* – The District issued the Series 2019 Revenue Bonds in July 2019 in the principal amount of \$31,455,000 to finance its CIP, purchase of its new Administration Building on 1111 Andersen Drive, and completion of the Larkspur Landing EPA remediation. The bonds were issued at a premium of approximately \$3,866,351 providing an effective interest rate of 3.39%. The bonds are fully registered, with a principal payment due annually on July 1, and interest payable semi-annually on January 1 and July 1. The bonds are callable starting on January 1, 2029, with no call premium. Furthermore, there is a special covenant of \$11,120,000 for early redemption starting on February 1, 2022, if the District were to sell or lease the Larkspur Landing Property.
- *SWRCB SRF* – The District coordinated direct financing from the SWRCB for SRF financing for one of the District's capital projects in the amount of \$1,708,256 in June 2022. The effective interest rate is 1.1% with principal and interest payments paid annually on July 1.

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With respect to the covenants of each borrowing, the District is required to maintain a minimum debt service coverage ratio over its net revenues. The coverage ratio is split between its revenue bond obligations and its private placement SRF loan where the revenue bonds stipulate a coverage ratio of at least 1.10x and the SRF stipulates a coverage ratio of at least 1.20x. There are no other covenants or debt limitations noted from each of the issuances. The most recent audited financial statements (fiscal year 2023-24) indicate the District has a 2.69x debt coverage ratio.

For further detail on each of the above debt obligations, inspection of the respective issuance's executed debt agreement can be reviewed at <https://www.emma.msrb.org/>.

Regarding the District's FY26 budgeted debt service expenditures, the District expects its costs to be fairly constant and in line with the executed amortization schedules. The District does not expect to issue any further debt obligations given its expressed intent to fund its CIP on a PayGo basis.

Credit Ratings Note:

The District received and continues to receive credit ratings from rating agencies such as Standard & Poor's (S&P) and Fitch Ratings (Fitch). The latest ratings the District has received from both agencies on its public debt obligations are 'AA Stable Outlook' from S&P and 'AA Positive Outlook' from Fitch. Fitch, from its most recent surveillance in February 2024, upgraded the District's rating from "AA Stable Outlook" to 'AA Positive Outlook'. The rationale for both ratings is that the District is in a strong financial position, is managing its sewage spill performance relative to its recent history and exerts a stable monopolistic public utility revenue stream. Furthermore, the District is situated in an affluent community with a strong housing market further validating the revenue defensibility. The District's credit ratings can be found here: <https://www.spglobal.com> and <https://www.fitchratings.com>.

Table 27 on the next page displays the amount of outstanding debt service payments FY26 through FY53.

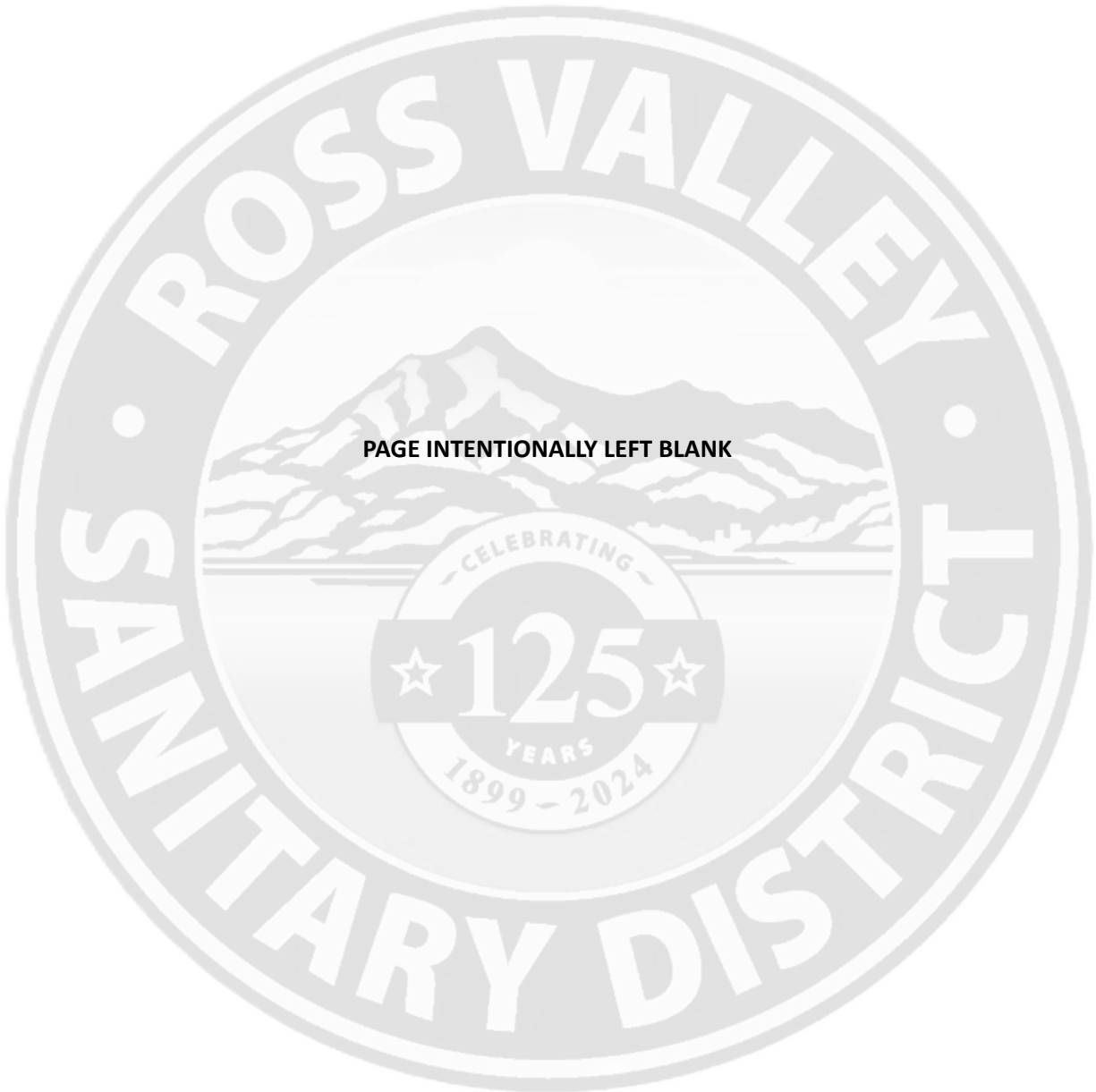


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Table 27 – Debt Service Obligations

Debt Issues	Original Principal	Outstanding Principal FY26 Beg	FY2025 Debt Service	Outstanding Principal FY26 End
2013 Bonds	\$ 17,780,000	\$ 13,920,000	\$ 1,142,200	\$ 13,455,000
2014 Bonds	30,155,000	21,415,000	1,884,644	20,285,000
2018 Bonds	21,870,000	18,060,000	1,543,000	17,420,000
2019 Bonds	31,455,000	25,970,000	2,075,000	25,045,000
SWRCB SRF	1,708,256	1,609,101	67,085	1,559,717
Totals	\$ 102,968,256	\$ 80,974,101	\$ 6,711,928	\$ 77,764,717

Fiscal Year End	2013 Revenue Bonds		2014 Revenue Bonds		2018 Revenue Bonds		2019 Revenue Bonds		SWRCB SRF Loan		TOTAL DEBT SERVICE			Beginning Principal	Ending Principal
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total		
1 2026	465,000	677,200	1,130,000	754,644	640,000	903,000	925,000	1,150,000	49,384	17,700	3,209,384	3,502,544	6,711,928	80,974,101	77,764,717
2 2027	485,000	658,200	1,165,000	720,744	675,000	871,000	965,000	1,113,000	49,928	17,157	3,339,928	3,380,101	6,720,028	77,764,717	74,424,789
3 2028	500,000	636,000	1,200,000	685,794	705,000	837,250	1,005,000	1,074,400	50,477	16,608	3,460,477	3,250,051	6,710,528	74,424,789	70,964,312
4 2029	525,000	610,375	1,235,000	649,794	745,000	802,000	1,045,000	1,034,200	51,032	16,052	3,601,032	3,112,421	6,713,453	70,964,312	67,363,280
5 2030	555,000	583,375	1,275,000	612,744	780,000	764,750	1,085,000	992,400	51,593	15,491	3,746,593	2,968,760	6,715,353	67,363,280	63,616,686
6 2031	580,000	555,000	1,315,000	572,900	820,000	725,750	1,130,000	949,000	52,161	14,924	3,897,161	2,817,574	6,714,735	63,616,686	59,719,525
7 2032	610,000	525,250	1,355,000	530,163	860,000	684,750	1,175,000	903,800	52,735	14,350	4,052,735	2,658,312	6,711,047	59,719,525	55,666,791
8 2033	640,000	494,000	1,400,000	486,125	905,000	641,750	1,220,000	856,800	53,315	13,770	4,218,315	2,492,445	6,710,760	55,666,791	51,448,476
9 2034	675,000	461,125	1,445,000	438,875	950,000	596,500	1,270,000	808,000	53,901	13,183	4,393,901	2,317,683	6,711,585	51,448,476	47,054,574
10 2035	705,000	426,625	1,500,000	388,300	995,000	549,000	1,320,000	757,200	54,494	12,590	4,574,494	2,133,715	6,708,210	47,054,574	42,480,080
11 2036	740,000	390,500	1,550,000	335,800	1,045,000	499,250	1,375,000	704,400	55,094	11,991	4,765,094	1,941,941	6,707,035	42,480,080	37,714,987
12 2037	780,000	352,500	1,610,000	273,800	1,100,000	447,000	1,430,000	649,400	55,700	11,385	4,975,700	1,734,085	6,709,785	37,714,987	32,739,287
13 2038	820,000	312,500	1,675,000	209,400	1,155,000	392,000	1,485,000	592,200	56,312	10,772	5,191,312	1,516,872	6,708,185	32,739,287	27,547,974
14 2039	860,000	270,500	1,745,000	142,400	1,210,000	334,250	1,550,000	527,000	56,932	10,153	5,421,932	1,284,303	6,706,235	27,547,974	22,126,043
15 2040	900,000	226,500	1,815,000	72,600	1,270,000	273,750	1,625,000	449,500	57,558	9,526	5,667,558	1,031,876	6,699,435	22,126,043	16,458,484
16 2041	945,000	180,375	-	-	1,335,000	210,250	1,710,000	368,250	58,191	8,893	4,048,191	767,768	4,815,960	16,458,484	12,410,293
17 2042	995,000	131,875	-	-	1,400,000	143,500	1,795,000	282,750	58,831	8,253	4,248,831	566,378	4,815,210	12,410,293	8,161,462
18 2043	1,045,000	80,875	-	-	1,470,000	73,500	1,885,000	193,000	59,478	7,606	4,459,478	354,981	4,814,460	8,161,462	3,701,983
19 2044	1,095,000	27,375	-	-	-	-	1,975,000	98,750	60,133	6,952	3,130,133	133,077	3,263,210	3,701,983	571,851
20 2045	-	-	-	-	-	-	-	-	60,794	6,290	60,794	6,290	67,085	571,851	511,056
21 2046	-	-	-	-	-	-	-	-	61,463	5,622	61,463	5,622	67,085	511,056	449,594
22 2047	-	-	-	-	-	-	-	-	62,139	4,946	62,139	4,946	67,085	449,594	387,455
23 2048	-	-	-	-	-	-	-	-	62,823	4,262	62,823	4,262	67,085	387,455	324,632
24 2049	-	-	-	-	-	-	-	-	63,514	3,571	63,514	3,571	67,085	324,632	261,118
25 2050	-	-	-	-	-	-	-	-	64,212	2,872	64,212	2,872	67,085	261,118	196,906
26 2051	-	-	-	-	-	-	-	-	64,919	2,166	64,919	2,166	67,085	196,906	131,987
27 2052	-	-	-	-	-	-	-	-	65,633	1,452	65,633	1,452	67,085	131,987	66,355
28 2053	-	-	-	-	-	-	-	-	66,355	730	66,355	730	67,085	66,355	0
29 TOTALS	\$ 13,920,000	\$ 7,600,150	\$ 21,415,000	\$ 6,874,081	\$ 18,060,000	\$ 9,749,250	\$ 25,970,000	\$ 13,504,050	\$ 1,609,101	\$ 269,267	\$ 80,974,101	\$ 37,996,798	\$ 118,970,899		



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(17) Capital Improvement Program (CIP)

The collection and conveyance of wastewater is a highly regulated enterprise that requires significant capital infrastructure and investment. The District operates a continuously flowing collection and conveyance system, and its various assets and equipment are subjected to heavy use in a sometimes-harsh operating environment. Many assets are subjected to constant contact with wastewater, abrasive materials, and chemicals. The District monitors the development of new technologies and considers systems and processes that may improve conveyance efficiency, reduce future sewer spills, reduce odors, save energy, and assist with meeting changing regulatory requirements. The maintenance, replacement, and addition of capital assets are an essential part of the District's CIP budget.

The District embarked on development of an Infrastructure Asset Management Plan (IAMP) that documented the District's capital projects in order of priority for the next ten years starting from July 1, 2022. The IAMP was initially developed in 2013 as part of the District's strategy to meet the requirements of the Cease & Desist Order from the SWRCB; now the plan is risk-based and periodically updated based on system condition assessment information, integrated with the District's process of developing its CIP. For further information about the District's current IAMP, the report can be reviewed here: <https://www.rvsd.org/309/Infrastructure-Asset-Management-Plan>.

The CIP plans out the required minimum capital expenditures over the next ten years to maintain its critical infrastructure and what would be the appropriate funding plan. The Ten-Year CIP includes the replacement and rehabilitation of existing capital assets, as well as the acquisition or construction of new capital assets. Priorities from the Ten-Year CIP are included within the FY26 budget for rehabilitation and improvement capital projects. These initiatives are organized into six categories:

- 1) Gravity Sewer Projects
- 2) Pump Station Projects
- 3) Force Main Projects
- 4) Land & Building Projects
- 5) Lateral Replacement Program
- 6) Fixed Asset Purchases

Capital expenditures are cash transactions made by the District that result in the acquisition or construction of a capital asset. For financial reporting purposes, a capital asset is any asset valued over \$10,000 with a useful life of more than one year. Examples include land, buildings, machinery, vehicles, and equipment. All capital assets expected to be acquired or constructed are included in the FY26 CIP.

This chapter is organized to describe the District's CIP by providing the following:

- *Major CIP Capital Projects & Procurement Highlights* – Summarize the District's major CIP initiatives both in the upcoming fiscal year and over the next ten years.
- *CIP Planning & Funding* – Provide how the CIP plan is developed and include detailed information on the District's CIP in terms of projects over the next ten years.

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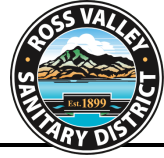


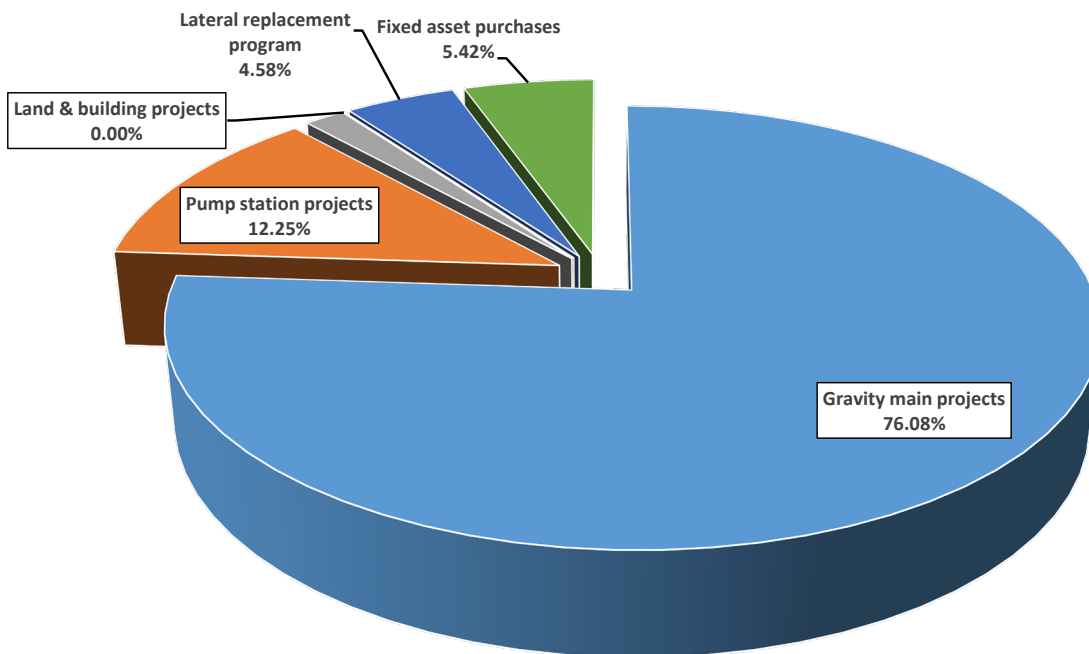
Table 28 – CIP Categories

	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
1 Gravity main projects	\$ 7,391,330	\$ 7,400,000	\$ 6,380,250	\$ 9,130,000	\$ 1,730,000	23.38%
2 Pump station projects	975,068	2,730,000	4,104,237	1,470,000	(1,260,000)	-46.15%
3 Force main projects	-	-	-	200,000	200,000	0.00%
4 Land & building projects	1,625,717	540,000	580,000	-	(540,000)	-100.00%
5 Lateral replacement program	344,885	550,000	272,319	550,000	-	0.00%
6 Fixed asset purchases	1,064,514	820,000	220,000	650,000	(170,000)	-20.73%
7 Total CIP cost	\$ 11,401,515	\$ 12,040,000	\$ 11,556,806	\$ 12,000,000	\$ (40,000)	-0.33%

Note 1: The FY25 projected results are based on each project's progress through March 31, 2025.

Note 2: The above costs would generally be capitalized and presented on the District's balance sheet; however, they are presented in the budget as an expenditure following the Modified Accrual Basis of Accounting.

Chart 17 – FY26 CIP Categories Allocation





Major CIP Capital Projects & Procurement Highlights

The ten-year CIP includes many important projects to maintain and improve the operation of the District's wastewater collection and conveyance system. Within the CIP, several projects have additional detailed project descriptions that further explain the scope, schedule, and budget for the project. The following are the major projects for FY26:

Gravity Sewer Projects – Gravity sewer projects (\$9.13 million) include a mix of restoration, rehabilitation, and replacement work. Except for the as-needed construction services and capitalized repairs, these projects will be designed and constructed in FY26. In the ten-year CIP, there are three gravity projects associated with municipal bridge replacements in the towns of Ross, San Anselmo and Fairfax whose schedules depend on the actions of the municipalities, and \$80,000 is budgeted in FY26 for these projects. Approximately six miles of gravity sewer lines will be upgraded by the projects in design or construction in FY26, all of which are identified as priorities by condition assessment and line maintenance, risk modeling in the 2021 Infrastructure Asset Management Plan (IAMP), and the 2023 wastewater collection system capacity evaluation.

Pump Station Projects – Pump station projects are budgeted at \$1,470,000. Expenditures for construction are mostly for Lift Station 30 renovation at Heather Gardens, a priority of the 2021 IAMP co-located on lands of the City of Larkspur. Other miscellaneous pump station equipment upgrades are budgeted at \$150,000, and these funds are used to address mechanical or electrical issues that may arise through the year. Example expenditures include replacement of pumps, motors, variable frequency drives, alarms, level controllers, electrical equipment, or backup power components.

Force Main Projects – Force main capital repairs and assessment is budgeted at \$200,000 in FY26. A bypass force main (FM-14) was damaged during wet weather this past fiscal year and it will be assessed for its repair or replacement. These funds may be used to conduct force main assessments based on the findings associated with this damaged force main or past assessment work. In upcoming years FY27 and FY28, \$2.5 million is in this project budget to implement recommendations of assessments conducted.

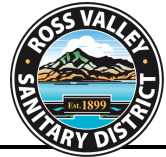
Land & Building Projects – This category includes capital projects related to the District land and buildings. The District has no projects within this category in FY26.

Grant and Loan Program – Financial assistance funding and maximum amounts for lateral replacements are established each fiscal year as part of the annual budget process. Funding for financial assistance in FY26 includes grant and loan funding totaling \$550,000.

Capital Equipment – The District has several capital equipment needs in this year's budget totaling \$560,000. Capital equipment needs are detailed below.

Replacement RamJet pump- Truck # JT01 is a RamJet truck used for hydro jet cleaning that recently had a new engine installed and is in otherwise good shape. The pump is leaking from a weep hole which is an indication that the pump needs attention before complete failure of the pump. The FY26 budget includes \$45,000 to replace the pump. The pump removed from the truck will be rebuilt as a critical spare part that

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can be used in the future on any of the four RamJet trucks to ensure continuous line maintenance operations. The FY26 budget includes \$45,000 to replace the pump.

The construction truck for the Line Repair crew needs to be replaced. It is a specialized vehicle that includes a compressor, generator, and a crane needed to install manhole barrels. The existing 2005 Peterbilt truck has been breaking down with engine issues and other key components on the truck, including the crane, the starter, the generator, and the engine block that contains an oil leak. It does not have updated emissions controls like the newer trucks, which may have contributed to the exhaust plugging up with debris. The FY26 budget includes \$350,000 for the new construction truck. This budgeted item has been carried over from last year due to longer lead times than expected.

The Repair Crew has identified an additional item, a lateral reinstatement cutter, to complement the Picote Cutter system. The Picote Cutter only works on laterals that have a building clean-out (BO) or property line cleanout (CO) from which the repair crew can access the system via the lateral. The lateral is reinstated by cutting from the lateral side of the lateral connection, and the Picote Cutter cannot be used to cut from inside the sewer main. While BO's and COs are required by the lateral ordinance and installed when permits are issued, many laterals do not have a BO or CO because they have not received permits from the District for decades. Staff estimate that over half the system is not yet equipped with BO's, Type 1 (Contra Costa or mushroom valve) or Type 2 (sewer popper). Therefore, a lateral reinstatement cutter that can be used to access and reinstate the lateral connection from within the sewer main is proposed for this year's budget at \$150,000. This item is proposed to roll forward from the previous year's budget with an increased cost of \$50,000.

The Line Repair Crew currently uses two medium size class B dump trucks (BD02, BD03). Both dump trucks have been outfitted to not only haul trailers with equipment on them, spoils from excavations, clean backfill materials, but also tools and necessities to complete a wide array of sewer repairs. Both trucks currently are equipped with generators for power on the jobsite. Both generators are over a decade old and non-operational. The generators allow the Line Repair Crew to creatively select the right vehicles and equipment for the right job. Often the Line Repair Crew must sacrifice a piece of the repair equation to accomplish the job, whether it be due to limited access or not enough crew members to get all necessary equipment to the jobsite. The importance of having vehicles equipped with the necessary equipment to complete the job can be the difference between getting the job done that day, or having to work overtime, or finishing the job the next day. Replacing both generators on the dump trucks ensures the Line Repair Crew will have power for another decade and be able to continue operating in the same efficient manner they pride themselves on. Replacement of truck mounted generators is budgeted at \$15,000.

Software Purchases – The District has budgeted \$90,000 for the procurement and the implementation of a new permitting software. Ongoing support costs (Operating Fund) for the new software will be \$66,844.00 per year.

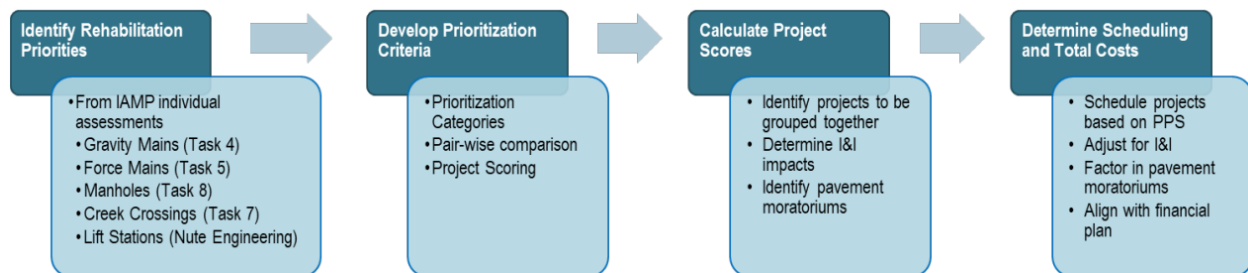


CIP Planning & Funding

The District annually assesses its ten-year CIP as part of the budget development process using its latest IAMP as a guide. The FY26 CIP Budget and ten-year CIP schedule were prepared in close coordination between the Engineering and Operations & Maintenance Departments. The CIP team is responsible for developing and managing the annual CIP Budget, determining the appropriate delivery method for each project and activity, and monitoring and reporting CIP activities. The General Manager and Assistant General Manager/Administrative Services Manager are responsible for working with the Board and Finance Committee to develop a long-term funding plan for the CIP.

The IAMP is developed as a ten-year plan listing out the District's priorities for its infrastructure asset management with a goal of reducing future I&I and minimizing risk. Each asset category is assessed with a priority based on its likelihood of failure (LoF) and consequence of failure (CoF) probability. The LoF/CoF is a risk model framework considering a key set of parameters, such as structural integrity, system capacity, environmental impacts, stakeholder/customer service, regulatory compliance, health and safety, financial impact, ability to restore to design level of service, and location/critical facility impact. Using the results from the assessment model, each project is weighted using priority scoring. Costing within the IAMP for the ten-year minimum capital expenditures were developed using engineering estimates based on the scope of planned work. The total minimum capital funding expressed within the IAMP as of September 2021 is approximately \$26 million.

Figure 9 – IAMP Prioritization Process



The Ten-Year CIP is developed in conjunction with the budget process. It is based on the IAMP for the relevant fiscal year and period to date project progress, as well as priorities established from review of maintenance issues, capacity issues and sewer spill locations. Each project's cost and scope are assessed based on the progress and the priority needed for the planned fiscal year. Costs for larger projects are often estimated by engaging consulting engineers to prepare cost estimates, while cost estimates for smaller scale projects are determined by either surveying other public agencies or by utilizing costs from similar projects conducted by the District. Once the budget has been adopted, the District is required to comply with the California Uniform Public Construction Cost Accounting Act (UPCCAA) to deliver the project. All construction and professional service contracts and purchases that are over the dollar threshold set by UPCCAA and District policies require Board approval at an open public meeting.

The total cost of the CIP over the next ten years inclusive of the upcoming budget year is approximately \$111 million. This Ten-Year CIP scope focuses primarily on replacing priority infrastructure and assets, and

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is funded by property taxes, lateral loan repayments, capacity charges and unassigned operating or capital reserves. The District is focusing on using a “pay-as-you-go” model to fund all future capital projects.

Please refer to the following documents for detailed information regarding the current year CIP:

- *Ten-Year Capital Improvement Program Schedule* – The schedule shows the next ten years of the District’s planned capital activities along with the upcoming fiscal year.
- *Capital Improvement Program – Account/Project Descriptions* – Each project, initiative and activity in the upcoming budget year is described by budget account number and serves to guide the District’s staff in the execution of budgeted activities. The document identifies replacement schedules for equipment and assets and is a reference when assigning account numbers for purchase orders and payment of goods and services.
- *Detailed Project Descriptions* – Each large or multi-year initiative has a dedicated planning document which describes the major project by its scope, justification, costs by fiscal year and activity, and includes a map of the project being described.

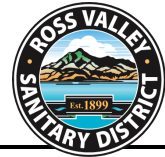


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Table 29 – Ten Year CIP Schedule

Project ID	Project Name	Project Category	Prior Years Balance	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026
1	EG-944-000-00 Large Diameter Gravity II-3B	Gravity Sewer	\$ 4,375		\$ -	\$ -	\$ -
2	EG-946-000-00 Winship Bridge Sewer Relocation	Gravity Sewer	125,481	10,499	50,000	-	-
3	EG-952-000-00 Nokomis Bridge Sewer Relocation	Gravity Sewer	8,697		-	-	-
4	EG-954-000-00 Meadow Way Bridge Sewer Relocation	Gravity Sewer	5,006	215	-	-	80,000
5	EG-955-000-00 FY 23/24 GSIP	Gravity Sewer	435,287	4,666,697	4,850,000	2,048,016	-
6	EG-956-000-00 SD-Woodland Gravity Sewer	Gravity Sewer	225,035	1,992,730		332,234	-
7	EG-957-000-00 Fairfax Capacity Improvements	Gravity Sewer	-	262,525	-	200,000	350,000
8	EG-958-000-00 24-25 Gravity Sewer	Gravity Sewer	-	-	2,000,000	3,100,000	4,200,000
9	EG-959-000-00 26-27 Gravity Sewer	Gravity Sewer	-	-	-	200,000	4,200,000
10	EG-970-000-00 27-28 Gravity Sewer	Gravity Sewer	-	-	-	-	-
11	EG-971-000-00 28-29 Gravity Sewer	Gravity Sewer	-	-	-	-	-
12	EG-972-000-00 29-30 Gravity Sewer	Gravity Sewer	-	-	-	-	-
13	EG-973-000-00 30-31 Gravity Sewer	Gravity Sewer	-	-	-	-	-
14	EG-974-000-00 31-32 Gravity Sewer	Gravity Sewer	-	-	-	-	-
15	EG-975-000-00 32-33 Gravity Sewer	Gravity Sewer	-	-	-	-	-
16	EG-976-000-00 33-34 Gravity Sewer	Gravity Sewer	-	-	-	-	-
17	EG-977-000-00 33-34 Gravity Sewer	Gravity Sewer	-	-	-	-	-
18	EG-978-000-00 34-35 Gravity Sewer	Gravity Sewer	-	-	-	-	-
19	EG-917-000-00 Capitalized Repairs-Contractor	Gravity Sewer	-	337,619	250,000	250,000	150,000
20	EG-918-000-00 On Call Construction	Gravity Sewer	-	121,045	250,000	250,000	150,000
21	Total Gravity Sewer Projects		803,881	7,391,330	7,400,000	6,380,250	9,130,000
22	EG-961-000-00 Force Main Capital Repairs and Assessment	Force Main	-	-	-	-	200,000
23	EG-962-000-00 Bon Air Force Main Lining	Force Main	-	-	-	-	-
24	EG-963-000-00 26-27 Force Main Appurtenance	Force Main	-	-	-	-	-
25	EG-964-000-00 South Elisio Force Main Capacity Improvement	Force Main	-	-	-	-	-
26	EG-965-000-00 FM-33 Replacement Project	Force Main	-	-	-	-	-
27	Total Force Main Projects		-	-	-	-	200,000
28	EG-905-000-00 Other Pump Station Equipment	Pump Station	-	-	150,000	150,000	150,000
29	EG-907-000-00 LS 20 Larkspur Landing A Improvement	Pump Station	184,127	861,636	2,000,000	3,354,237	-
30	EG-908-000-00 LS 30 Heather Gardens Lift Station Improvement	Pump Station	1,925	113,432	580,000	600,000	1,320,000
31	EG-909-000-00 LS 35, 36 Riviera Circle	Pump Station	-	-	-	-	-
32	EG-910-000-00 LS 33, 34 Riviera Circle	Pump Station	-	-	-	-	-
33	EG-911-000-00 LS 37 Improvements or Gravity Sewer	Pump Station	-	-	-	-	-
34	EG-912-000-00 LS 22, 23 Drakes Landing	Pump Station	-	-	-	-	-
35	EG-913-000-00 LS 21 Improvements or Gravity Sewer	Pump Station	-	-	-	-	-
36	EG-914-000-00 PS 15 Kentfield Capacity Improvements	Pump Station	-	-	-	-	-
37	EG-915-000-00 PS 10 Larkspur Landing B Improvements	Pump Station	-	-	-	-	-
38	EG-916-000-00 PS 13 Greenbrae Improvements	Pump Station	-	-	-	-	-
39	Total Pump Station Projects		186,052	975,068	2,730,000	4,104,237	1,470,000
40	EG-901-003-00 Andersen Building Improvement B - Site	Land/Building	48,327	1,625,717	540,000	580,000	-
41	Total Land & Building Projects		48,327	1,625,717	540,000	580,000	-
42	EG-935-001-00 Capital Equipment	Procurement	-	1,064,514	680,000	220,000	560,000
43	EG-950-000-00 Software Purchases	Procurement	-	-	130,000	-	90,000
44	Total Fixed Asset Purchases		-	1,064,514	820,000	220,000	650,000
45	EG-979-000-00 Engineering Studies - CIP	Studies	-	-	-	-	-
46	EG-982-000-00 IAMP Program Support/Update	Studies	-	-	-	-	-
47	Total Engineering Studies		-	-	-	-	-
48	N/A Lateral Replacement Grant Program	Lateral Program	-	167,500	300,000	139,000	300,000
49	N/A Lateral Replacement Loan Program	Lateral Program	-	177,385	250,000	133,319	250,000
50	Total Lateral Replacement Program		-	344,885	550,000	272,319	550,000
51	Total Capital Improvement Program		\$ 1,038,260	\$ 11,401,515	\$ 12,040,000	\$ 11,556,806	\$ 12,000,000

ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



Forecast FY2027	Forecast FY2028	Forecast FY2029	Forecast FY2030	Forecast FY2031	Forecast FY2032	Forecast FY2033	Forecast FY2034	Forecast FY2035	Multi-Year Project Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,375
876,020	-	-	-	-	-	-	-	-	1,012,000
-	100,000	718,303	-	-	-	-	-	-	827,000
119,779	-	-	-	-	-	-	-	-	205,000
-	-	-	-	-	-	-	-	-	7,150,000
-	-	-	-	-	-	-	-	-	2,550,000
5,187,475	-	-	-	-	-	-	-	-	6,000,000
-	-	-	-	-	-	-	-	-	7,300,000
-	-	-	-	-	-	-	-	-	4,400,000
2,000,000	4,000,000	-	-	-	-	-	-	-	6,000,000
-	1,600,000	6,000,000	-	-	-	-	-	-	7,600,000
-	-	400,000	4,000,000	-	-	-	-	-	4,400,000
-	-	-	450,000	4,500,000	-	-	-	-	4,950,000
-	-	-	-	450,000	4,500,000	-	-	-	4,950,000
-	-	-	-	-	500,000	5,000,000	-	-	5,500,000
-	-	-	-	-	-	700,000	7,000,000	-	7,700,000
-	-	-	-	-	-	-	700,000	7,500,000	8,200,000
-	-	-	-	-	-	-	-	800,000	800,000
250,000	250,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	3,137,619
250,000	250,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	2,921,045
8,683,274	6,200,000	7,618,303	4,950,000	5,450,000	5,500,000	6,300,000	8,300,000	8,900,000	85,607,038
1,000,000	1,500,000	-	-	-	-	-	1,000,000	1,500,000	5,200,000
-	175,000	1,700,000	-	-	-	-	-	-	1,875,000
50,000	500,000	-	-	-	50,000	500,000	-	-	1,100,000
-	-	150,000	1,750,000	-	-	-	-	-	1,900,000
-	-	-	1,000,000	2,000,000	-	-	-	-	3,000,000
1,050,000	2,175,000	1,850,000	2,750,000	2,000,000	50,000	500,000	1,000,000	1,500,000	13,075,000
150,000	180,000	180,000	180,000	200,000	200,000	250,000	250,000	250,000	2,140,000
-	-	-	-	-	-	-	-	-	4,400,000
-	-	-	-	-	-	-	-	-	2,035,357
-	-	200,000	2,000,000	-	-	-	-	-	2,200,000
-	-	-	80,000	340,000	-	-	-	-	420,000
-	-	-	-	80,000	1,250,000	-	-	-	1,330,000
-	-	125,000	150,000	2,250,000	-	-	-	-	2,525,000
-	-	-	-	200,000	2,500,000	-	-	-	2,700,000
-	-	-	-	-	150,000	1,250,000	-	-	1,400,000
-	-	-	-	-	-	150,000	1,500,000	-	1,650,000
-	-	-	-	-	-	-	-	-	-
150,000	180,000	505,000	2,410,000	3,070,000	4,100,000	1,650,000	1,750,000	250,000	20,800,357
-	-	-	-	-	200,000	2,250,000	-	-	4,704,044
-	-	-	-	-	200,000	2,250,000	-	-	4,704,044
150,000	150,000	700,000	500,000	150,000	150,000	500,000	1,000,000	150,000	5,294,514
-	-	-	-	-	-	-	-	-	90,000
150,000	150,000	700,000	500,000	150,000	150,000	500,000	1,000,000	150,000	5,384,514
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
300,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	200,000	2,656,500
250,000	300,000	300,000	300,000	300,000	200,000	200,000	200,000	200,000	2,810,704
550,000	550,000	550,000	550,000	500,000	400,000	400,000	400,000	400,000	5,467,204
\$ 10,583,274	\$ 9,255,000	\$ 11,223,303	\$ 11,160,000	\$ 11,170,000	\$ 10,400,000	\$ 11,600,000	\$ 12,450,000	\$ 11,200,000	\$ 135,038,158

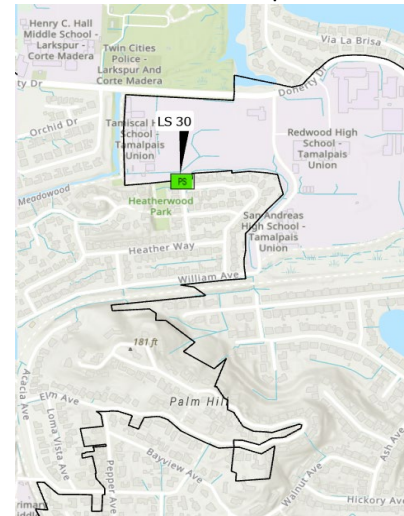


ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

LS 30 Heather Gardens Lift Station Improvements

Project Number: 908
Total Project Costs: \$2,035,000
Facility Type: Pump Station
Status: Construction
Project Description: Update aging lift station and separate it from a co-existing storm water pump station owned and operated by City of Larkspur. Install a new generator and fuel tank, removing reliance on portable generator for backup power.

Location Map:



Project Scope: Convert aging pump station to submersible pump station, separate from the existing combined storm/sanitary pump station location originally constructed by City of Larkspur. Install a new generator and fuel tank, removing reliance on portable generator for backup power.

Useful Life of Completed Project: 15 to 30 years

Risk Assessment/ Justification: Lift station reliability

Operating Impact: Improve reliability at minor lift station, reducing O&M staff costs and overtime costs and reducing risk of overflows exacerbated by adjacent storm water pump station wet well.

Cross-Reference Project(s): City of Larkspur Storm Water Pump Station Renovation

Planning Document(s): 2021 IAMP

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	715	1,320							2,035
Revenue Bonds									
SRF Loans									
Other									
Total	715	1,320							2,035

ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



LS 33, 34, 35, 36 (Riviera Circle) Improvements

Project Number:	909
Total Project Costs:	\$2,200,000
Facility Type:	Pump Station
Status:	Planning
Project Description:	Update aging lift stations in Riviera Circle neighborhood known as Larkspur Marina



Project Scope: Convert aging pump stations to submersible pump stations, completing the lift station rehabilitations in the area (building on the LS 31 and LS 32 improvements).

Useful Life of Completed Project: 15 to 30 years

Risk Assessment/ Justification: Lift station reliability

Operating Impact: Improve reliability at minor lift stations, reducing O&M staff costs. Complete construction around same time as the Riviera Circle gravity sewer improvements in 27/28 Project.

Cross-Reference Project(s): FY 2027/28 Gravity Sewer Improvements, FM-33 Replacement

Planning Document(s): 2021 IAMP

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund					200	2,000			2,200
Revenue Bonds									
SRF Loans									
Other									
Total					200	2,000			2,200

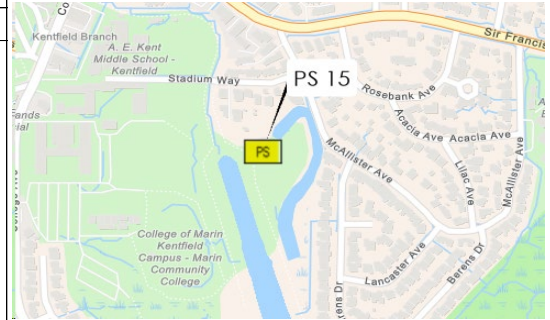


ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

PS 15 Kentfield Capacity Improvements

Project Number:	912
Total Project Costs:	\$2,525,000
Facility Type:	Pump Station
Status:	Planning
Project Description:	To address capacity deficiencies identified in the 2023 flow modeling study, increase firm capacity of PS15 from 37.9 MGD to 45.0 MGD, replacing three (3) large pumps (400 hp) and two standard dry weather pumps that were originally installed in 1997 and are showing signs of age. (two of the large pumps were replaced in 2023)

Location Map:



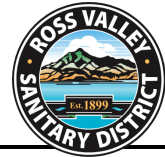
LS 33, Replace three (3) 400 hp wet weather pumps at PS15 Kentfield with appropriate sized pumps to achieve increase in firm capacity to 45 MGD.

Useful Life of Completed Project:	15 to 30 years
Risk Assessment/ Justification:	Replacement of aging wet weather pumps at PS 15, address capacity issue identified in 2023 Capacity Evaluation Study
Operating Impact:	Improve reliability at major pump stations

Cross-Reference Project(s):	South Eliseo Force Main (FM-15) Capacity Improvements
Planning Document(s):	2023 Wastewater Collection System Capacity Evaluation

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund					125	150	2,250		2,525
Revenue Bonds									
SRF Loans									
Other									
Total					125	150	2,250		2,525

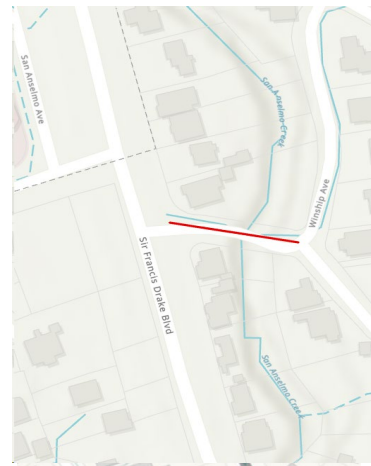
ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



Winship Capacity Improvements and Bridge Sewer Relocation

Project Number:	946
Total Project Costs:	\$1,012,000
Facility Type:	Gravity Sewer
Status:	Design
Project Description:	Replacement of gravity sewer attached to bridge with a double-barrel siphon and redirection of system for hydraulic capacity deficiencies and coordination with Town of Ross flood control improvements at Winship Bridge

Location Map:



Project Scope: 100 LF double barrel siphon under San Anselmo Creek at Winship Bridge and 120 LF to redirect sewer southbound on Sir Francis Drake Blvd.

Useful Life of Completed Project:	70 Years
Risk Assessment/ Justification:	Hydraulic capacity deficiencies and elimination of an aerial creek crossing.
Operating Impact:	New siphon

Cross-Reference Project(s):	Town of Ross Winship Bridge
Planning Document(s):	2013 IAMP, SHECAP 2006

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	76		876						952
Revenue Bonds	60								60
SRF Loans									
Other									
Total	136		876						1,012

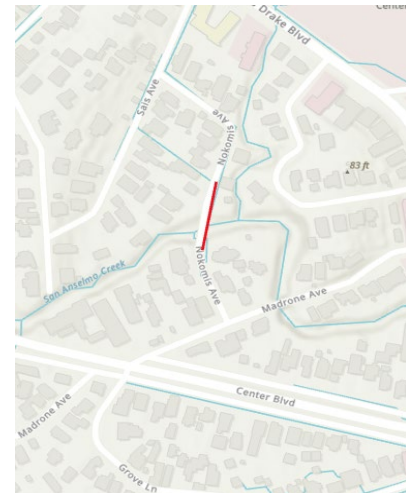


ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

Nokomis Bridge Sewer Relocation

Project Number: 952
Total Project Costs: \$827,000
Facility Type: Gravity Sewer
Status: Design
Project Description: Replacement of gravity sewer attached to bridge with a double-barrel siphon for structural rehabilitation and coordination with Town of San Anselmo flood control improvements at Nokomis Bridge.
 Estimated project timing: 2024

Location Map:



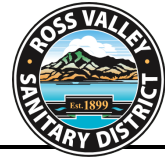
Project Scope: 100 LF double barrel siphon under San Anselmo Creek at Nokomis Bridge

Useful Life of Completed Project: 70 years
Risk Assessment/ Justification: Structural rehabilitation and elimination of an aerial creek crossing
Operating Impact: New siphon

Cross-Reference Project(s): Town of San Anselmo Nokomis Bridge
Planning Document(s): N/A

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	9			100	718				827
Revenue Bonds									
SRF Loans									
Other									
Total	9			100	718				827

ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



Meadow Way Bridge Sewer Relocation

Project Number: 954

Total Project Costs: \$205,000

Facility Type: Gravity Sewer

Status: Design

Project Description: Replacement of gravity sewer attached to bridge, including temporary sewer on temporary bridge as new bridge is constructed by Town of Fairfax.

Location Map:



Project Scope: Town of Fairfax is replacing the Meadow Way Bridge over San Anselmo Creek near Cascade Drive. This project will relocate an existing clay sewer between manholes including a 70-foot section of ductile iron sewer hung from the existing bridge. A temporary sewer will be installed on a temporary bridge during bridge construction.

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: Rehabilitate older clay sewer between manholes in addition to replacing the sewer attached to the existing bridge.

Operating Impact: Reduce frequency of line maintenance activities.

Cross-Reference Project(s): Town of Fairfax Meadow Way Bridge Replacement

Planning Document(s): N/A

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	5	80	120						205
Revenue Bonds									
SRF Loans									
Other (CDFW grant)									
Total	5	80	120						205

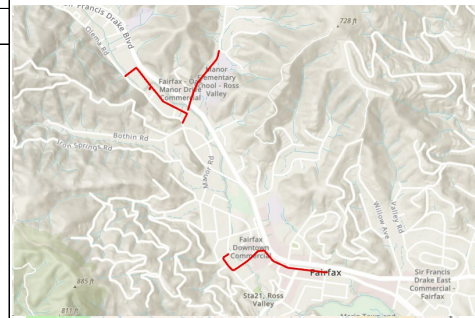


ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

Fairfax Capacity and Creek Crossings Project

Project Number:	957
Total Project Costs:	\$6,000,000
Facility Type:	Gravity Sewer
Status:	Design
Project Description:	The project will replace approximately 3,259 linear feet of existing sanitary sewer main in the Westbrae/Olema and Oak Manor areas, primarily through pipe bursting methods and three creek crossings. For capacity, upsize 405 feet of 15-inch gravity main to 18-inch gravity main on Spruce Road and Park Road from Arroyo Road to Merwin Avenue, with a parallel siphon (10-inch and 15-inch diameter) to cross the creek. Install 2,000 feet of 18-inch gravity main eastward along Merwin & Broadway to Pacheco.

Location Map:



Project Scope: Construct relief sewer through downtown Fairfax to prevent surcharging and overflows in downtown area during intense storms, including new dual siphon beneath Fairfax Creek along Merwin Ave. Increase capacity of Westbrae/Hawthorne area by increasing diameters in easements and installing a new sewer on Olema Road. Addresses Capacity issue 8 at Oak Manor area.

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: Capacity assurance, I&I reduction, SSO reduction, and O&M improvements

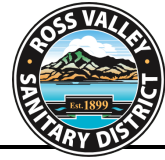
Operating Impact: Lower the risk of spills and I&I associated with large storm events. Includes new siphon.

Cross-Reference Project(s): System Hydraulic Evaluation and Capacity Assurance, 2006

Planning Document(s): 2023 Wastewater Collection System Capacity Evaluation

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	463	350	5,187						6,000
Revenue Bonds									
SRF Loans									
Other									
Total	463	350	5,187						6,000

ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



FY 2024/25 Gravity Sewer Improvements

Project Number: 958

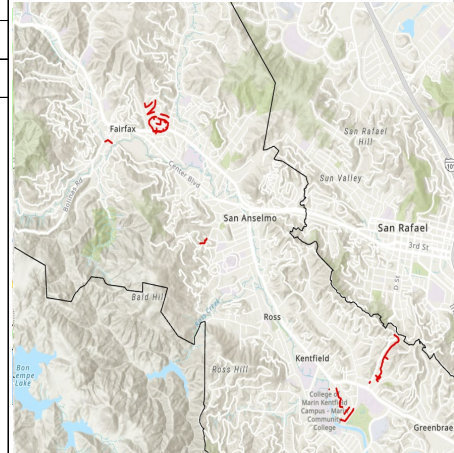
Total Project Costs: \$7,300,000

Facility Type: Gravity Sewer

Status: Construction

Project Description: Replace approximately 2.8 miles of sewer segments prioritized in the 2023 data model update of the 2021 IAMP, as well as maintenance priorities, primarily installed via the pipebursting method.

Location Map:



Project Scope: Includes highest risk sewer at Sherman and Bolinas Rd. in Fairfax, and other higher risk sewers of Rutherford/Suffield in San Anselmo, Sir Francis Drake at Fairfax/San Anselmo border, Wolfe Canyon upstream of 22/23 project improvements, Stadium Way fly-line to mitigate trunkline back-up risk to residents, and Berens, McAllister, Lancaster to reduce I&I and salt intrusion.

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: Structural rehabilitation, I&I reduction, spill reduction, salt intrusion reduction and O&M improvements

Operating Impact: Reduce frequency of line maintenance activities and spills on public and private sewers, lower the risk of spills and I&I. Reduce salt water intrusion that affects recycled water quality.

Cross-Reference Project(s): N/A

Planning Document(s): 2021 IAMP

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	3,100	4,200							7,300
Revenue Bonds									
SRF Loans									
Other									
Total	3,100	4,200							7,300



Palm-Mann-Cypress Gravity Sewer Improvements Project

Project Number: 959

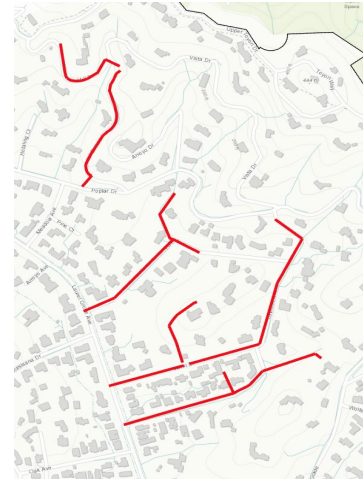
Total Project Costs: \$4,400,000

Facility Type: Gravity Sewer

Status: Design

Project Description: In advance of planned paving by Marin County, approximately 1.37 miles of rehabilitation and upsizing of gravity sewer mostly by trenchless pipebursting and some open cut/trench construction where pipebursting not feasible. Sewers are higher risk assets prioritized in the 2023 wastewater capacity evaluation and gravity lines with maintenance and access issues identified through SSMP.

Location Map:



Project Scope: Rehabilitate 1.37 miles of pipe and manhole assets upstream of a Priority 1 capacity issue identified in Laurel Grove Avenue in Wastewater Collection System Capacity Evaluation of 2023. Project triggered by planned paving by Marin County along Palm Ave., Mann Ave., Cypress Ave., Poplar Ave., Arroyo Ave., and connected streets and easements in Kentfield.

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: Structural rehabilitation, I&I reduction, SSO reduction, and O&M improvements. Capacity increase.

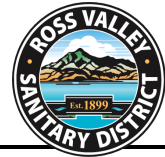
Operating Impact: Pipe maintenance frequency will decrease. Risk of capacity related overflows in Laurel Grove Ave. trunk sewer will decrease by targeted reduction in I&I in branch sewers and lower laterals.

Cross-Reference Project(s): System Hydraulic Evaluation and Capacity Assurance, 2006

Planning Document(s): 2023 Wastewater Collection System Capacity Evaluation

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund	200	4,200							4,400
Revenue Bonds									
SRF Loans									
Other									
Total	200	4,200							4,400

ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026



Force Main Capital Repairs and Assessment (FM-14)

Project Number: 961
Total Project Costs: \$5,200,000

Facility Type: Force Main
Status: Planning

Project Description: First year: Repair of Damaged Force Main Section of FM-14 that conveys wastewater from PS14 - Larkspur to PS13 - Greenbrae. Installation of replacement pipe and mechanical joints to reinstate secondary force main. Second and Third Year - assessment and repairs to be determined.

Location Map:



Project Scope: Replacement of damaged force main at Bon Air Center (FM-14) and followup system assessment and repairs as needed in force main system.

Useful Life of Completed Project: 70 years

Risk Assessment/ Justification: Replace damaged section of 60-year-old force main which had a spill because of corrosion caused by a high point w/ no ARV.

Operating Impact: Create flexibility in wet weather operations through ability to divert PS14 (Larkspur) flows to PS13 (Greenbrae), increasing capacity of the FM-2 line that conveys flows from the largest PS15 (Kentfield). Enables shut down of FM-2 force main for maint.

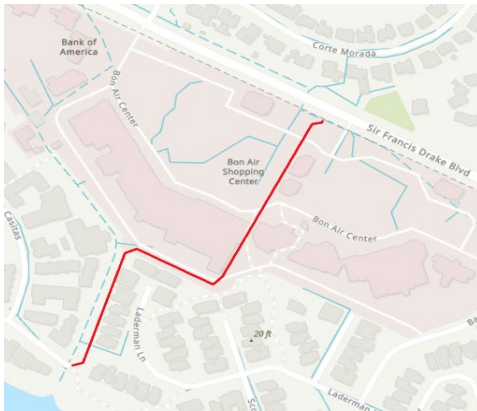
Cross-Reference Project(s): N/A

Planning Document(s): N/A

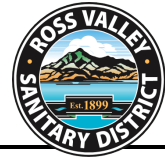
Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund		200	1,000	1,500				2,500	5,200
Revenue Bonds									
SRF Loans									
Other									
Total		200	1,000	1,500				2,500	5,200



ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

Bon Air Force Main Lining									
Project Number: 962					<div>Location Map:</div> 				
Total Project Costs: \$1,875,000									
Facility Type: Gravity Sewer									
Status: Planning									
Project Description: Slip Line with HDPE Approximately 1,417 feet of 36" Techite Force Main that bypasses FM-15 and FM-14 flows around PS13 (and away from FM-2) into FM-13 at the Bon Air Shopping Center.									
Project Scope:					Slip lining of FM-15 bypass force main with HDPE. This was the original route of the FM-15 force main installed in 1969 before FM-2 was installed along the Corte Madera Creek multi-use path in 1986.				
Useful Life of Completed Project:					70-100 years				
Risk Assessment/ Justification:					Restore integrity of Techite force main by slip lining with HDPE, similar to what was done with FM-15 on Bike Path at Creekside Park				
Operating Impact:					Enable shut downs of FM-14 and FM-2 force mains through use of the bypass force main through Bon Air Shopping Center, so that these force mains can be inspected or maintained as needed.				
Cross-Reference Project(s):									
Planning Document(s):					2013 IAMP				
Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund				175	1,700				1,875
Revenue Bonds									
SRF Loans									
Other									
Total				175	1,700				1,875

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South Eliseo Force Main FM-15 Capacity Improvements

Project Number: 964
Total Project Costs: \$1,900,000
Facility Type: Gravity Sewer
Status: Planning
Project Description: Install 1,789 feet of parallel 32" force main to FM-15 from Bon Air Bridge, under Bon Air Road, to PS 24 along South Eliseo Drive to address a priority capacity issue identified in the 2023 Capacity Evaluation

Location Map:



Project Scope: Installation of 1,789 feet of 32" parallel force main by open cut methods

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: Address under-sized portion of FM-15 force main system confirmed in 2023 Wastewater Capacity Evaluation

Operating Impact: Ensures capacity of PS15, FM-15 system through design storm conditions

Cross-Reference Project(s): PS 15 Kentfield Capacity Improvements


Planning Document(s): 2023 Wastewater Collection System Capacity Evaluation

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund					150	1,750			1,900
Revenue Bonds									
SRF Loans									
Other									
Total					150	1,750			1,900

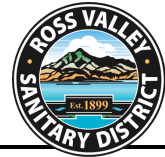


ROSS VALLEY SANITARY DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2026

FM-33 Replacement Project

Project Number: 965		<div>Location Map:</div> 							
Total Project Costs: \$3,000,000									
Facility Type: Gravity Sewer									
Status: Planning									
Project Description: Install 1,545 feet of 4-inch diameter force main to replace 1960s tidal creek crossing and Sch40 PVC force main through Drake's Landing neighborhood. Includes approximately 663 feet of HPDE force main under tidal inlet and wetlands crossing, installed by horizontal directional drilling.									
Project Scope:		Install 1,545 feet of 4-inch diameter force main to replace 1960s tidal creek crossing and Sch40 PVC force main through Drake's Landing neighborhood. Includes approximately 663 feet of HPDE force main under tidal inlet and wetlands crossing, installed by horizontal directional drilling.							
Useful Life of Completed Project:		70-100 years							
Risk Assessment/ Justification:		Address aging force main installed under Corte Madera Creek in the 1960s that includes rubber hose and schedule 40 PVC materials.							
Operating Impact:		Ensures wastewater from Larkspur Marina is sustainably conveyed to the PS12 pump station							
Cross-Reference Project(s):		LS 33, 34, 35, 36 Improvements							
Planning Document(s):									
Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund						1,000	2,000		3,000
Revenue Bonds									
SRF Loans									
Other									
Total						1,000	2,000		3,000

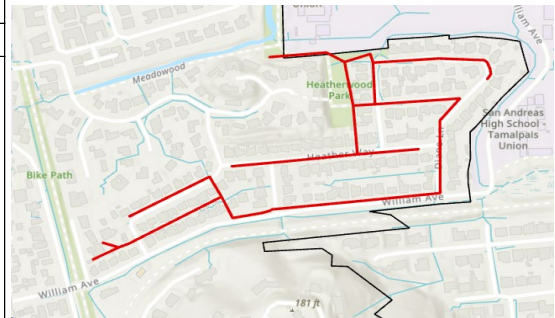
ROSS VALLEY SANITARY DISTRICT
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FY 2026/27 Gravity Sewer Improvements

Project Number: 970
Total Project Costs: \$6,000,000
Facility Type: Gravity Sewer
Status: Planning
Project Description: Replace approximately 2 miles of sewer segments including shallow sewers in City of Larkspur in the Diane Lane area and Larkspur Plaza Dr. to eliminate LS37. Also replace sewers prioritized in the 2023 data model update of the 2021 IAMP, as well as maintenance priorities, primarily installed via the pipebursting method.

Location Map:



Project Scope: Includes shallow sewers in the Diane Lane area that drain to refurbished LS30 (Heather Gardens) where there is a history of spills during wet weather. Includes deepening the sewer on Larkspur Plaza Dr. so that Lift Station 37 is no longer necessary to convey from the Larkspur Isle area to PS14. Includes other various high priority sewers identified in the 2023 update of the IAMP.

Useful Life of Completed Project: 70-100 years

Risk Assessment/ Justification: I&I reduction, spill reduction, and reduction of O&M maintenance for storm patrols and upkeep of Lift Station 37 including service call-related alarms.

Operating Impact: Reduce frequency of line maintenance activities and spills on public and private sewers, lower the risk of spills and I&I.

Cross-Reference Project(s): LS 30 (Heather Gardens) Improvements


Planning Document(s): 2023 Update of 2021 IAMP

Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund			2,000	4,000					6,000
Revenue Bonds									
SRF Loans									
Other									
Total			2,000	4,000					6,000

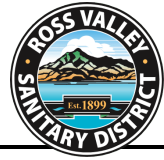


ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

FY 2027/28 Gravity Sewer Improvements

Project Number: 971		Location Map: 							
Total Project Costs: \$7,600,000									
Facility Type: Gravity Sewer									
Status: Planning									
Project Description: Replace approximately 1.5 miles of sewer segments including sewers in City of Larkspur's Larkspur Marina neighborhood (Riviera Circle) mostly by open cut method due to extensive sags in bay mud. Also replace sewers prioritized in the 2023 data model update of the 2021 IAMP, as well as maintenance priorities, primarily installed via the pipebursting method.									
Project Scope:		Includes sewers in the Larkspur Marina neighborhood (Riviera Circle) that have subsided due to unsteady bay mud soils, leading to infiltration of groundwater that is tidally influenced, causing salt water intrusion. Includes other various high priority sewers identified in the 2023 update of the IAMP.							
Useful Life of Completed Project:		70-100 years							
Risk Assessment/ Justification:		I&I reduction, spill reduction, reduction of O&M line maintenance and repair activities, reduction of salt water intrusion into CMSA system.							
Operating Impact:		Reduce frequency of line maintenance activities and spills on public and private sewers, lower the risk of spills and I&I, reduce salt water intrusion that affects recycled water quality.							
Cross-Reference Project(s):		LS 33, 34, 35, 36 Improvements, FM-33 Replacement							
Planning Document(s):		2023 Update of 2021 IAMP							
Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total
Capital Fund				1,600	6,000				7,600
Revenue Bonds									
SRF Loans									
Other									
Total				1,600	6,000				7,600

ROSS VALLEY SANITARY DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2026



FY 2028/29 Gravity Sewer Improvements

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Project Number:</td> <td>972</td> </tr> <tr> <td>Total Project Costs:</td> <td>\$4,400,000</td> </tr> <tr> <td>Facility Type:</td> <td>Gravity Sewer</td> </tr> <tr> <td>Status:</td> <td>Planning</td> </tr> <tr> <td>Project Description:</td> <td>Replace approximately 2 miles of sewer segments prioritized in the 2023 data model update of the 2021 IAMP, as well as maintenance priorities, primarily installed via the pipebursting method.</td> </tr> </table>	Project Number:	972	Total Project Costs:	\$4,400,000	Facility Type:	Gravity Sewer	Status:	Planning	Project Description:	Replace approximately 2 miles of sewer segments prioritized in the 2023 data model update of the 2021 IAMP, as well as maintenance priorities, primarily installed via the pipebursting method.	Location Map:																																																		
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<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Source of Funds (in \$000)</th> <th style="width: 5%;">Prior Years</th> <th style="width: 5%;">FY 25/26</th> <th style="width: 5%;">FY 26/27</th> <th style="width: 5%;">FY 27/28</th> <th style="width: 5%;">FY 28/29</th> <th style="width: 5%;">FY 29/30</th> <th style="width: 5%;">FY 30/31</th> <th style="width: 5%;">Future Years</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>Capital Fund</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">400</td> <td style="text-align: center;">4,000</td> <td></td> <td></td> <td style="text-align: center;">4,400</td> </tr> <tr> <td>Revenue Bonds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SRF Loans</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">400</td> <td style="text-align: center;">4,000</td> <td></td> <td></td> <td style="text-align: center;">4,400</td> </tr> </tbody> </table>		Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total	Capital Fund					400	4,000			4,400	Revenue Bonds										SRF Loans										Other										Total					400	4,000			4,400
Source of Funds (in \$000)	Prior Years	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Future Years	Total																																																				
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(18) Reserve Funding

Under District Financial Policy #7, *Minimum & Target Reserves*, the District is to maintain or target certain dollar amounts in specific reserve funds. The goal is to provide liquidity during stress points if the District needs additional funds to meet its funding requirements in any planning period. The Financial Policy does allow for flexibility for the District in that it may use its reserves and fall below the reserve target during the fiscal year. The District's management team, however, must demonstrate that it has a plan to fully replenish the depleted reserve if it remains below the target in either the current planning year or the upcoming one thereafter.

The target reserves the District is to maintain as per internal policy are the following:

Table 30 – Financial Policy Target Reserves

Target Reserve	Fund	Description and Calculation
1 Operating reserve	Operating	The targeted operating fund reserve is designed to ensure coverage for the cash flow (liquidity) requirements of day-to-day operations between April and December when the District experiences a prolonged gap in revenue receipts from Marin County. The target amount is calculated to be 50% of budgeted operating expenditures.
2 Emergency reserve	Operating	The targeted emergency reserve is designed for use during operational or financial emergencies. Emergencies constitute significant unforeseen events that have a dramatic and immediate impact on the operations, assets or financial condition of the District. The target amount is \$2,000,000.
3 Capital improvement reserve	Capital	The targeted capital improvement reserve is to satisfy annual cash flow requirements and ensure continuity in executing the CIP. This reserve should be drawn down during years of higher-than-average capital spending. Conversely, the District should build this reserve during years when capital spending is below average. Having such a reserve is an integral component of a "pay-as-you-go" model. The target amount is calculated to be 50% of the average annual capital expenditures forecasted in the current 5-year or 10-year CIP.

Consistent with the Modified Accrual Basis of Accounting, the District's reserves fall under the categories of fund balance that represent the net equity ownership in the assets leftover after all current liabilities are considered. Under this Basis of Accounting, there are five categories of fund balance:

- *Non-spendable fund balance* – Amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. The District does not deem this to be an applicable category for its internal tracking of fund balance given supplies inventory purchased or insurance prepaid in advance are used within the fiscal year.
- *Restricted fund balance* – The amount that is restricted for specific purposes by either (a) external third-party entities, such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) impositions by law through constitutional provisions or enabling legislation.

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The District maintains several arrangements where certain proceeds collected can only be used for a specific purpose as required by its respective trustee or indenture debt agreement, e.g., CalPERS CEPPT for pension purposes, bond trust investment income proceeds for debt service, CRAD trust investment income proceeds for the special assessment remittance.

- *Committed fund balance* – The amount that can only be used for specific purposes pursuant to constraints imposed by the most binding formal action of the government’s highest level of decision-making authority, i.e., District’s Board of Directors via the approved Financial Policies. The District’s internal reserves are classified under this category of fund balance.
- *Assigned fund balance* – The amount that is constrained by the government’s intent to be used for specific purposes but is not restricted or committed. The District does not deem this to be an applicable category for its internal tracking of fund balance given the District’s Board approved Financial Policies are fairly robust in delineating what collected proceeds can be spent for and the District does not track specific programs where it can only be funded with specific sources for which is not already accounted for using the committed fund balance.
- *Unassigned fund balance* – The residual classification.

Consistent with the District’s Financial Policy #7, the District is to use its unassigned fund balance first before it is to use funds designated from its committed fund balance, or reserves.

For further information regarding District reserve policies and practices, please refer to the District Financial Policies at <https://www.rvsd.org/169/Financial-Stewardship>.



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Table 31 –Fund Balance

Fund Balance	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026
Beginning Balance	24,176,458	21,947,369	23,118,444	23,366,660
Net Results	(1,058,014)	(2,065,241)	248,216	(2,165,979)
Ending Fund Balance	23,118,444	19,882,128	23,366,660	21,200,681

Fund balance is expected to decrease in FY26 by \$2.2 million. The decrease is primarily due to a second year of substantial investment in capital projects. The District pays for capital projects using ongoing capital revenues, supplementing those revenues with any excess operating revenues and lastly filling any shortfall by using appropriated fund balance. In FY26, \$2.2 million dollars of fund balance is expected to be used for capital project work.

Table 32 –Reserves

Fund Balance	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
Restricted						
Restricted - Pension	\$ 7,925,211	\$ 7,919,941	\$ 8,606,849	\$ 8,213,250	\$ 293,309	4%
Restricted - CRAD	-	7,392	7,666	7,756	364	5%
Restricted - Bonds	1,466,956	1,386,892	1,384,147	1,403,822	16,930	1%
Restricted - SRF	48,848	67,154	67,085	67,085	(69)	0%
Restricted Total	9,441,015	9,381,379	10,065,747	9,691,913	310,534	3%
Committed						
Committed - Operating Reserve	11,409,429	8,106,750	10,906,913	9,508,768	1,402,018	17%
Committed - Emergency Reserve	2,268,000	2,394,000	2,394,000	2,000,000	(394,000)	-16%
Committed - Capital Improvement Reserve	-	-	-	-	-	n/a
Committed Total	13,677,429	10,500,750	13,300,913	11,508,768	1,008,018	10%
Unassigned	-	-	-	-	n/a	n/a
Total Reserves	23,118,444	19,882,129	23,366,660	21,200,681	1,318,552	7%

Fund balance is held in various reserves as shown in the table above.

Restricted reserves are budgeted to increase by \$310,000 as compared to the FY25 budget. This is true even while the District intends to use restricted pension funds to pay CalPERS unfunded liabilities in the amount of \$795,000. The District believes it can use the restricted pension funds while still maintaining a pension funded ratio of over 90%.

Committed reserves are budgeted to increase by \$1 million as compared to the FY25 budget. The District's operating reserve is calculated as a percentage of budgeted operating expenditures. Therefore, as budgeted expenditures increase, so too do committed operating reserve targets. While the District does not expect to end the fiscal year with reserves at the target level set by the Board, the \$1 million increase shows that the District is trending in that direction.

ROSS VALLEY SANITARY DISTRICT
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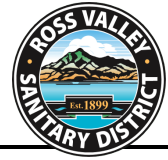


Table 33 –Reserve Targets

Board Targets	Actual FY2024	Budget FY2025	Projected FY2025	Budget FY2026	Budget YoY \$ Change	Budget YoY % Change
Operating Reserve	\$ 11,339,000	\$ 11,972,000	\$ 11,972,000	\$ 12,502,019	\$ 530,019	4%
Emergency Reserve	2,268,000	2,394,000	2,394,000	2,000,000	(394,000)	-16%
Capital Improvement Reserve	5,250,000	5,118,000	1,885,037	5,456,700	338,700	7%
	\$ 18,857,000	\$ 19,484,000	\$ 16,251,037	\$ 19,958,719	\$ 474,719	2%
% Funded	73%	54%	82%	58%		



(19) Pension Funding Plan

The District participates in the CalPERS system to pool its defined benefit retirement obligation along with other public agencies throughout the State of California. However, CalPERS' investments over a span of years underperformed relative to the promised benefit formula for all members participating within the pool. This underperformance led to the development of an unfunded portion of the plan's expected benefit payments where the plan theoretically would not have sufficient plan assets to pay out when an employee retires. CalPERS began requiring plan participants to contribute more to the plan in addition to the normal cost to stabilize the performance. Thus, annually, the District is required to contribute an amount based on net normal cost expressed as a percent of payroll ("normal costs") and an additional cash amount toward paying off its "unfunded actuarial liability" (UAL).

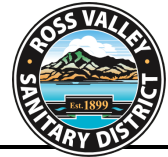
In April 2019, the Board developed a strategy to fully fund its pension liability by committing an additional \$350,000 contribution each year for 12 years. This contribution is supplementary to the required normal costs and UAL payments. In May 2020, the Board established a California Employers' Pension Prefunding Trust (CEPPT) account with CalPERS for the purpose of "pre-funding" the District's required pension contributions. The CEPPT is a Section 115 irrevocable trust fund that provides an investment vehicle for pre-funding pension liabilities. The funding plan has two objectives:

- 1) Build assets in an investment account earning a higher rate of return relative to the District's money market cash account (LAIF), and
- 2) Use the accumulated proceeds to make payments towards CalPERS' required UAL contributions or additional discretionary contributions until the UAL is fully paid.

CEPPT allows the District to prefund its future pension costs, accumulate assets over time, and help manage long-term costs. The District had accumulated sufficient proceeds from its budget savings over the past several years and, in FY23, the District accelerated its funding plan by investing \$7 million in its CEPPT. In light of the one-time \$7 million investment, the \$350,000 annual contribution was discontinued. CalPERS' Actuarial Valuations (Classic and PEPRAs) as of June 30, 2023, set required contributions for FY26 and projected the District's total liability at \$33.5 million. As of June 30, 2023, the District's CalPERS assets were \$24.3 million, and its Section 115 ending balance was \$7.9 million resulting in a combined funding ratio of 96%. As of March 2025, the Section 115 trust balance has grown to \$8.6 million.

As a result of this improvement, the District updated its financial policies in April of 2025 so that the target pension funding ratio is maintained above 90% rather than striving for 100% funding. This change will allow the District to shift focus to rebuilding its operational and capital reserves in FY26. The proposed budget includes a drawdown of pension trust funds to pay unfunded pension liabilities in the amount of \$795,000. This will indirectly allow the District to continue a vigorous capital improvement program while also rebuilding operational and capital reserves.

For further information on the investment performance of CalPERS, please refer to the actuarial and valuation reports located at <https://www.calpers.ca.gov>.



(20) OPEB Funding Plan

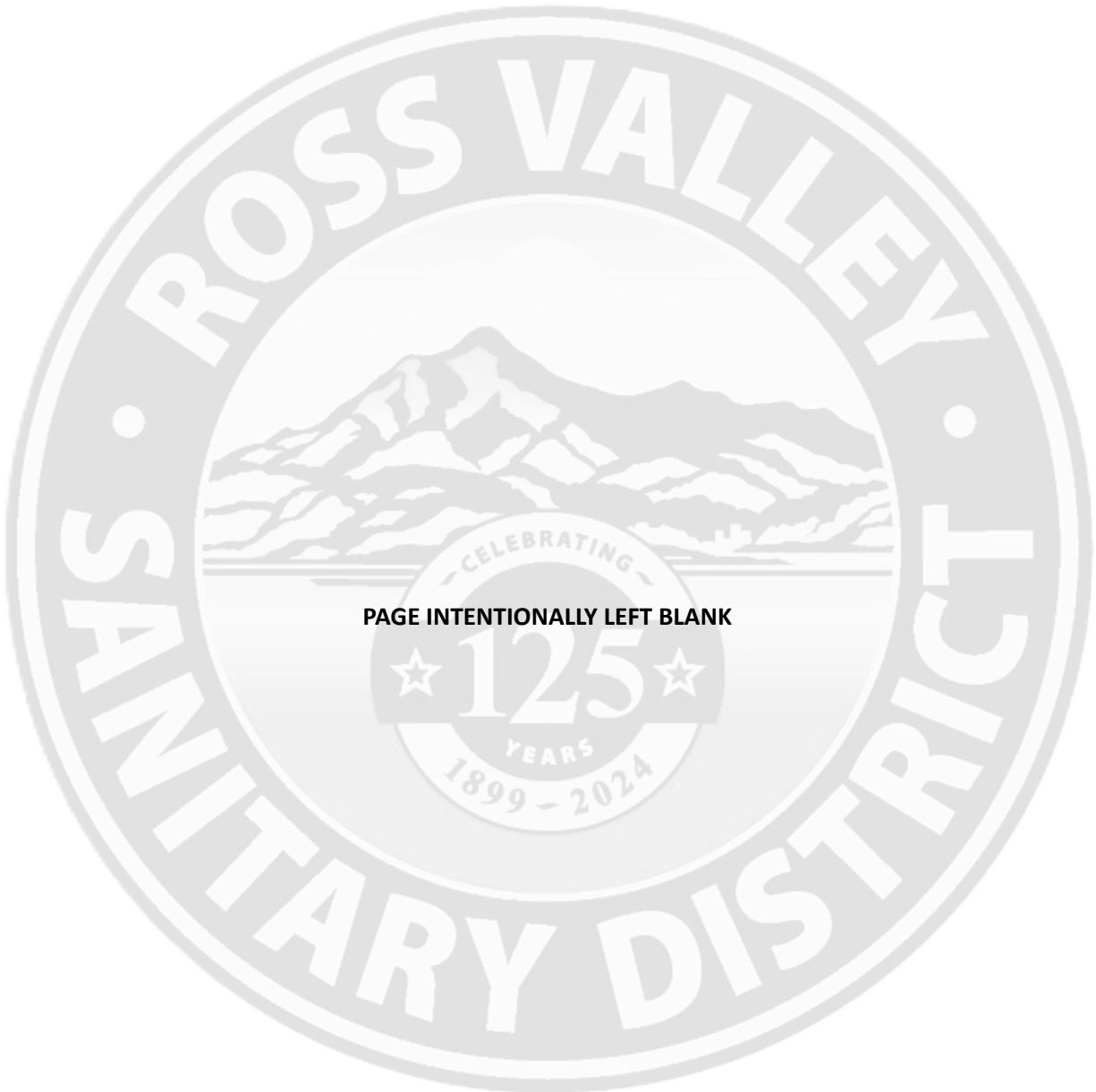
In April 2019, the District's Board adopted an Other Post-Employment Benefit (OPEB) prefunding plan to "fully fund" its unfunded accrued liability (UAL). The plan specified annual contributions of \$100,000 over six years to its Section 115 trust, the California Employers' Retiree Benefit Trust (CERBT) held with CalPERS. CERBT is a Section 115 irrevocable trust fund that provides an investment vehicle for pre-funding OPEB liabilities. The original plan amount and timing were informed by the District's consulting actuarial analysis with the goal of achieving fully funded status by 2025. This funding plan had two objectives:

- 1) Build assets in an investment account earning a higher rate of return relative to the District's money market cash account (LAIF), and
- 2) Use the accumulated proceeds to make payments towards the plan's required benefit disbursements and gradually increase the plan's funding ratio for reporting purposes.

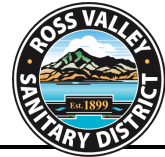
The District historically administered an OPEB plan to provide a post-employment benefit as a reward for long-term service by reimbursing a portion of the employee's medical insurance premium after retirement to age 65 (Medicare eligible). In 2019, the District adopted an Enhanced Retiree Medical Benefit (ERMB) to increase the defined benefit for life based on years of service. The offset to the retiree medical benefit increase was the inclusion of non-refundable contributions from current employees to provide 100% funding for the augmented benefit. The added benefit provision increased the OPEB UAL in the FY21 actuarial report by \$400,000. Based on a presentation by the District's consulting actuary, the Board increased its share of contributions to \$280,000 in FY24 to maintain its funding goal timeline of 2025.

As of the most recent actuarial reports dated June 30, 2024, the District has a net OPEB liability of \$525,000. The total OPEB liability is just over \$2 million. The District's past investments in its CERBT account have helped offset that total liability. The June 30, 2024, actuarial reports showed the District's OPEB liabilities were funded at 75.1%. The District will make a \$280,000 contribution into the trust for FY25 and the FY26 budget also calls for a \$280,000 contribution. After considering the District's additional contributions to its CERBT account, the projected funded percentage for June 30, 2025, is 100%.

For further information on the District's OPEB valuation, please refer to the posted valuation reports listed here: <https://www.rvsd.org/Archive.aspx?AMID=39&Type=&ADID=>.



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(21) Five-Year Forecast

With each annual budget, the District adopts a five-year financial forecast to accompany it. The forecast is a model of revenues, expenses, and reserves, and sets forth a strategic plan to guide funding-sources-and-uses-decisions for the operating and capital budgets. The financial forecast consists of several components that comparably display the anticipated results given the most likely set of assumptions about revenue and expenditure growth and reserve contributions or usages.

The following assumptions were used in developing the five-year forecast. Each line item in the forecast corresponds to a listed assumption in the table below:

Table 34 –Forecast Assumption

Note	Use of Funds Assumptions
Note 1	CMSA JPA Charges follow the JPA's amended 5-Year Rate Schedule of 4.5% rate increases From FY25 to FY28. The charges then grow at 4.0% for the remainder of the forecast.
Note 2	Personnel costs are expected to grow based on annual COLA of 5% for FY26 and 4.5% for the remainder of the forecast period; healthcare benefit costs are expected to grow 7% annually; CalPERS pension contributions are frozen using FY25's contribution rates and UAL schedule from the actuarial reports; otherwise follows pension/OPEB funding plan. A 5.5% blended rate is used for forecasting purposes. Contributions to the Pension and OPEB trusts are expected to discontinue once liabilities are fully funded.
Note 3	Between 2% to 3% growth as per long-term inflation.
Note 4	3% growth rate based on recent year trends.
Note 5	6% growth rate based on recent year trends.
Note 6	Special assessment remittance follows amortization schedule; to sunset in FY26.
Note 7	Follows CIP plan.
Note 8	Dependent on employee usage of loan program. 2 maximum loans assumed per year @ \$2,500. Bond Debt service and lateral loan program follow debt service schedules.
Note	Source of Funds Assumptions
Note 6	Special assessment remittance follows amortization schedule; to sunset in FY26.
Note 8	Dependent on employee usage of loan program. 2 maximum loans assumed per year @ \$2,500. Bond Debt service and lateral loan program follow debt service schedules.
Note 9	Follows 5 year rate plan. 4% FY26, 4%, FY27, 3.8% FY28, 3.5% FY28 and thereafter
Note 10	Property taxes to grow nominally in FY26 due to lower real estate market activity and then to grow between 3% to 6% annually, which is in line with the compounded annual growth rate for the past decade.
Note 11	Investment income forecast for modest increases of 1% in FY26-FY29; Thereafter rising to 5%
Note 12	Follows lease schedule with 2% annual escalator.
Note 13	Held constant.
Note 14	No new debt to be issued.
Note 15	Negligible collected fees.

ROSS VALLEY SANITARY DISTRICT

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2026

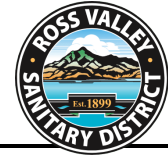
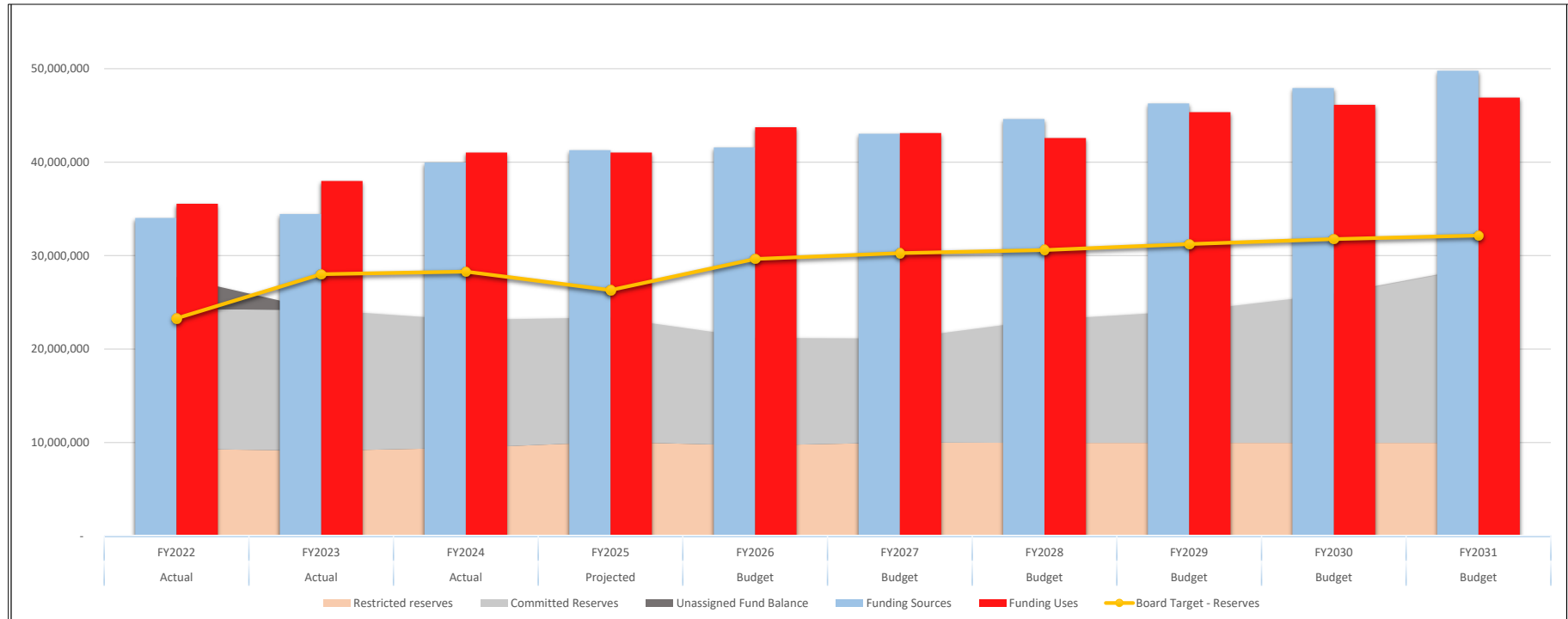


Table 35 –Five-Year Forecast; Revenues, Expenditures and Fund Balance



	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Budget FY2026	Forecast FY2027	Forecast FY2028	Forecast FY2029	Forecast FY2030	Forecast FY2031
USE OF FUNDS										
1 CMSA JPA charges	\$ 8,462,641	\$ 8,869,040	\$ 9,298,042	\$ 9,730,852	\$ 10,154,000	\$ 10,610,930	\$ 11,088,422	\$ 11,531,959	\$ 11,993,237	\$ 12,472,967
2 Personnel costs	6,657,521	7,815,941	8,225,231	8,739,917	9,981,769	10,195,180	10,401,872	10,600,459	10,789,425	10,967,112
3 Infrastructure maintenance	409,679	593,875	772,894	589,957	645,500	661,638	685,850	706,518	777,005	747,381
4 Facilities & vehicles maintenance	249,074	478,676	526,461	437,623	500,000	512,500	525,313	535,819	546,535	557,466
5 Utilities & rental charges	715,135	787,411	721,729	778,702	789,245	812,922	837,310	862,429	888,302	914,951
6 Insurance premiums & deductibles	566,445	309,406	443,973	550,153	593,612	629,228	666,982	707,001	749,421	794,386
7 Software renewal costs	326,855	319,223	364,868	358,751	499,387	511,872	524,669	535,162	545,865	556,783
8 Supplies	95,336	93,646	94,353	97,527	99,248	101,729	104,272	106,358	108,485	110,655
9 Training costs	168,669	200,688	175,675	164,160	224,547	230,161	235,915	240,633	245,446	250,355
10 Hiring & temporary help	262,190	70,099	211,172	122,062	10,000	10,250	10,506	10,716	10,931	11,149
11 Employee loan disbursements	-	-	-	4,100	5,000	5,000	5,000	5,000	5,000	5,000
12 Professional services charges	544,641	705,230	818,137	773,465	1,101,440	1,128,976	1,157,200	1,180,344	1,203,951	1,228,030
13 Special assessment remittance	39,206	37,975	43,228	40,600	39,300	35,900	-	-	-	-
14 Other charges	450,152	323,470	502,441	301,436	360,990	370,014	379,265	386,850	394,587	402,479
15 Total operating use of funds	18,947,544	20,604,682	22,198,205	22,689,306	25,004,037	25,816,300	26,622,575	27,409,248	28,258,190	29,018,712

ANNUAL BUDGET

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ROSS VALLEY SANITARY DISTRICT

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2026



16	Capital projects	Note 7	9,125,052	9,634,849	11,100,527	11,064,487	10,800,000	9,883,274	8,555,000	9,973,303	10,110,000	10,520,000
17	Debt service charges	Note 8	6,637,594	6,645,594	6,303,661	6,707,000	6,733,900	6,720,000	6,710,500	6,713,500	6,715,400	6,714,800
18	Fixed asset procurement	Note 7	315,167	661,009	1,064,514	220,000	650,000	150,000	150,000	700,000	500,000	150,000
19	Engineering studies	Note 7	236,686	20,400	8,793	77,000	-	-	-	-	-	-
20	Lateral replacement program	Note 7	280,612	417,030	344,885	272,319	550,000	550,000	550,000	550,000	550,000	500,000
21	Total capital uses off funds		16,595,112	17,378,881	18,822,381	18,340,806	18,733,900	17,303,274	15,965,500	17,936,803	17,875,400	17,884,800
22	Total funding uses		35,542,656	37,983,563	41,020,586	41,030,112	43,737,937	43,119,574	42,588,075	45,346,051	46,133,590	46,903,512
SOURCES OF FUNDS												
23	Sewer service charges	Note 9	24,485,733	24,485,733	27,663,372	28,608,786	29,748,328	30,938,261	32,175,792	33,398,472	34,567,418	35,777,278
24	Ad valorem - property taxes	Note 10	8,923,825	8,923,825	9,523,787	9,749,216	9,992,947	10,292,735	10,652,981	11,079,100	11,522,264	12,098,377
25	Investment income	Note 11	(285,809)	(285,809)	1,015,694	390,385	385,372	389,226	393,118	397,049	416,902	437,747
26	Lease fees	Note 12	508,918	508,918	482,688	474,061	484,396	494,084	503,966	514,045	524,326	534,812
27	Permit fees	Note 13	156,473	156,473	167,456	139,534	163,453	162,000	162,000	162,000	162,000	162,000
28	Capacity permit fees	Note 13	119,250	119,250	277,870	257,756	244,982	200,000	200,000	200,000	200,000	200,000
29	Special assessment collection	Note 6	38,578	38,578	41,388	41,259	39,318	43,600	-	-	-	-
30	Lateral loan repayments	Note 8	110,055	110,055	124,134	104,339	108,877	114,321	108,605	114,035	108,333	113,750
31	Employee loan repayments	Note 8	5,482	5,482	3,086	4,300	2,200	2,200	2,200	2,200	2,200	2,200
32	Proceeds from debt financing	Note 14	-	-	-	737,102	-	-	-	-	-	-
33	Net proceeds from asset sale	Note 15	25,710	25,710	6,811	72,436	-	-	-	-	-	-
34	Miscellaneous fees	Note 15	63,386	63,386	86,334	10,002	1,000	600	-	-	-	-
35	Restricted investment income	Note 11	(114,909)	297,170	569,952	689,153	401,085	405,095	409,146	413,238	433,900	455,595
36	Total funding sources		34,036,692	34,448,772	39,962,572	41,278,328	41,571,958	43,042,122	44,607,807	46,280,139	47,937,343	49,781,759
37	Net revenue/(expense)		(1,505,964)	(3,534,791)	(1,058,014)	248,216	(2,165,979)	(77,452)	2,019,732	934,088	1,803,753	2,878,247
38	Appropriated fund balance		1,505,964	3,534,791	1,058,014	(248,216)	2,165,979	77,452	(2,019,732)	(934,088)	(1,803,753)	(2,878,247)
39	Net funding position				\$ -	\$ -						
40	Fund balance beginning		29,217,213	27,711,249	24,176,458	23,118,444	23,366,660	21,200,681	21,123,229	23,142,961	24,077,049	25,880,801
41	Increase/(decrease) in fund balance		(1,505,964)	(3,534,791)	(1,058,014)	248,216	(2,165,979)	(77,452)	2,019,732	934,088	1,803,753	2,878,247
42	Fund balance ending		\$ 27,711,249	\$ 24,176,458	\$ 23,118,444	\$ 23,366,660	\$ 21,200,681	\$ 21,123,229	\$ 23,142,961	\$ 24,077,049	\$ 25,880,801	\$ 28,759,048

As may be seen in the table above, fund balance is expected to grow over the next five years. The Board's targets for the operating reserves and capital reserves, however, increase in tandem with increases in operating and capital costs. The gap between the Board's targets and forecasted results is expected to narrow over the next five years. The five-year forecast for specific reserves may be found on the following page.

ROSS VALLEY SANITARY DISTRICT

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2026

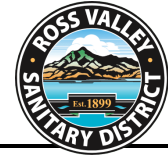
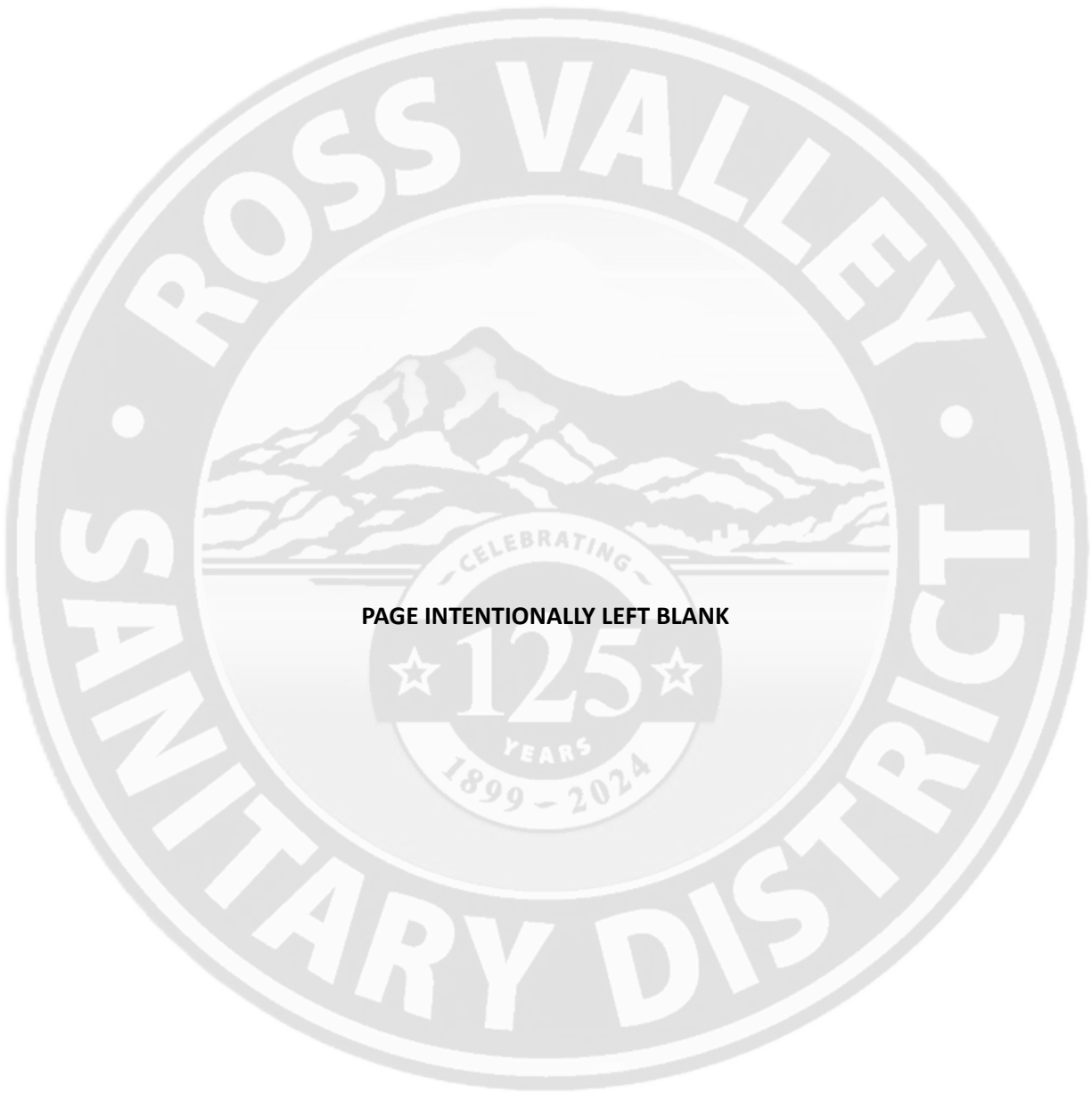


Table 36 –Five-Year Forecast; Reserves

Target Committed Reserves	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Budget FY2026	Budget FY2027	Budget FY2028	Budget FY2029	Budget FY2030	Budget FY2031
Operating Reserve	\$ 10,306,000	\$ 10,302,341	\$ 11,339,000	\$ 11,972,000	\$ 12,502,019	\$ 12,908,150	\$ 13,311,288	\$ 13,704,624	\$ 14,129,095	\$ 14,509,356
Emergency Reserve	2,061,000	2,145,000	2,268,000	2,394,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Capital Improvement Reserve	1,583,000	6,445,000	5,250,000	1,885,037	5,456,700	5,339,158	5,320,830	5,555,330	5,678,000	5,682,000
Committed Reserves	\$ 13,950,000	\$ 18,892,341	\$ 18,857,000	\$ 16,251,037	\$ 19,958,719	\$ 20,247,308	\$ 20,632,118	\$ 21,259,954	\$ 21,807,095	\$ 22,191,356

Actual Reserves	Actual FY2022	Actual FY2023	Actual FY2024	Projected FY2025	Budget FY2026	Budget FY2027	Budget FY2028	Budget FY2029	Budget FY2030	Budget FY2031
Committed Reserves										
Operating Reserve	\$ 10,306,000	\$ 10,306,000	\$ 11,409,429	\$ 10,906,913	\$ 9,508,768	\$ 9,110,542	\$ 11,172,054	\$ 12,106,141	\$ 13,909,894	\$ 14,509,356
Emergency Reserve	2,061,000	2,145,000	2,268,000	2,394,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Capital Improvement Reserve	2,596,377	2,596,377	-	-	-	-	-	-	-	2,278,785
Committed Reserves	14,963,377	15,047,377	13,677,429	13,300,913	11,508,768	11,110,542	13,172,054	14,106,141	15,909,894	18,788,141
Restricted Reserves										
Restricted - Pension	7,751,934	7,532,353	7,925,211	8,606,849	8,213,250	8,541,780	8,500,000	8,500,000	8,500,000	8,500,000
Restricted - CRAD	8,545	8,652	-	7,666	7,756	-	-	-	-	-
Restricted - Bonds	1,573,048	1,520,992	1,466,956	1,384,147	1,403,822	1,403,822	1,403,822	1,403,822	1,403,822	1,403,822
Restricted - SRF	-	67,085	48,848	67,085	67,085	67,085	67,085	67,085	67,085	67,085
Restricted Reserves	9,333,527	9,129,082	9,441,015	10,065,747	9,691,913	10,012,687	9,970,907	9,970,907	9,970,907	9,970,907
Unassigned fund balance										
Unassigned fund balance	3,414,345.45	-	-	-	-	-	-	-	-	-
Total fund balance	27,711,249	24,176,459	23,118,444	23,366,660	21,200,681	21,123,229	23,142,961	24,077,048	25,880,801	28,759,048





SECTION FOUR: APPENDIX

Board Packet No. 144



Appendix A – Acronym Listing

ACFR	Annual Comprehensive Financial Report
Admin	Administrative Services
CalPERS	California Public Employees' Retirement System
Cap Imp	Capital Improvement Reserve
CCTV	Closed Circuit Television
CDO	Cease and Desist Order
CEPPT	California Employers' Pension Prefunding Trust
CERBT	California Employers' Retiree Benefit Trust
CIP	Capital Improvement Program
CMMS	Computerized Maintenance Management System
CMSA	Central Marin Sanitation Agency
COLA	Cost of Living Adjustment
CoF	Consequence of Failure
CPI	Consumer Price Index
CRAD	Canyon Road Assessment District
CSRMA	California Sanitation Risk Management Authority
EDU	Equivalent Dwelling Unit
E&I	Engineering & Inspections
EPA	Environmental Protection Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GFOA	Government Finance Officers Association
GSIP	Gravity Sewer Improvement Project
IAMP	Infrastructure Asset Management Plan
IT	Information Technology
I&I	Inflow & Infiltration
JPA	Joint Powers Authority
LAIF	Local Agency Investment Fund
Lof	Likelihood of Failure
LS	Lift Station
MGD	Million Gallons per Day
MMWD	Marin Municipal Water District
O&M	Operations & Maintenance
OP	Operating
OPEB	Other Post-Employment Benefits
PS	Pump Station
RVSD	Ross Valley Sanitary District
SRF	State Revolving Fund
SRSD	San Rafael Sanitation District
SSC	Sewer Service Charge
SSMP	Sewer System Management Plan
SWRCB	State Water Resources Control Board



Appendix B – Glossary

Assets: Anything of material and economic value or usefulness that is owned by the entity.

Bond Premium: A bond that is priced higher than its stated face (par) value.

Capital Assets: Includes District land, pump stations, force mains, gravity sewer pipelines, lift stations, buildings, facilities, and equipment net of depreciation.

Capital Expenditure: An expenditure of \$5,000 or more that is used to purchase a capital asset with a useful life of one year or more, or an investment that improves the useful life of an existing asset.

Capital Improvement Program (CIP): A plan that describes and explains the District's capital and asset management projects, delineated by type of project and funding source, over ten fiscal years. The CIP is a planning document that provides the District with an opportunity to evaluate and assess its capital needs from financial, engineering, operations and planning perspectives.

Capacity Charge: A one-time fee charged to all new users connecting to, and creating additional demand on, the wastewater collection and treatment systems. Government code requires capacity charges to fund capital projects.

Current and Other Assets: Assets that can easily be converted to cash or consumed within one year. Includes cash, investments, receivables, prepaid expenses, and inventory.

Current Liabilities: Payment obligations owed by the District within the next 12 months.

Equivalent Dwelling Unit (EDU): A standardized metric for accounting of water usage flow from the Marin Municipal Water District (MMWD) and making it comparable to a single-family residence.

Enterprise Fund: A government accounting fund that provides goods or services to the public for a fee that makes the entity self-reporting.

Flow(s): The winter water usage recorded by MMWD that is used to calculate the sewer service charge.

FOG: Fats, Oils and Grease

Full Time Equivalent (FTE): A position converted to a decimal equivalent of a full-time employee position.

Fund Balance: The difference between total assets and total liabilities for a governmental fund.

Infrastructure Asset Management Plan (IAMP): The District's Capital Improvement Program (CIP) risk assessment report documenting the priority capital projects and programs needed in order to reduce Inflow & Infiltration (I&I) over the next ten years.

Joint Powers Authority (JPA): An agreement between two or more local government agencies to form a separate governmental entity distinct from the member governments.

Liabilities: What the District owes to others.

Non-Current Liabilities: Payment obligations owed by the District more than 12 months in the future.

Other Non-Operating Revenue: Includes CSRMA dividends, settlement claims, the occasional sale of assets, and other miscellaneous revenue sources.

OPEB: Other post-employment benefits, which are specifically medical benefits for retired employees.

PEPRA: Public Employees' Pension Reform Act established a cap on the amount of compensation that can be used to calculate a retirement benefit for new public employees hired on or after January 1, 2013.

Revenue Bond: Debt obligation for which interest and principal payments are secured by the debt service portion of service charge revenues.

Sewer Service Charges: A fee for wastewater collection and conveyance for treatment service.

Sewer System Management Plan: The District's operating plan for how its maintenance activities are to be directed and utilized.



Appendix C – District Financial Policies

Available here: <https://www.rvsd.org/169/Financial-Stewardship>



Appendix D – Board Adoption Resolution

Placeholder.



Appendix E – GANN Limit Resolution

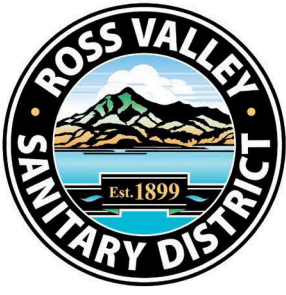
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ROSS VALLEY SANITARY DISTRICT
ANNUAL BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

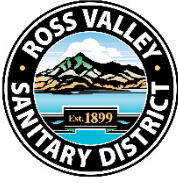
Appendix F – Authorized Positions

Department	Authorized Position Title	FY2024	FY2025	FY2026
Operations & Maintenance	O&M Manager	1	1	1
Operations & Maintenance	O&M Superintendent	2	2	2
Operations & Maintenance	Operations Supervisor	4	4	4
Operations & Maintenance	Crew Lead	1	-	-
Operations & Maintenance	Senior Collection Systems Worker	2	4	4
Operations & Maintenance	Collection Systems Worker I/II	13	12	12
Subtotal Operations & Maintenance		23	23	23
Engineering & Inspections	Senior Engineer	1	1	1
Engineering & Inspections	Senior Business Systems Analyst	1	1	1
Engineering & Inspections	Business Systems Analyst I/II	-	1	-
Engineering & Inspections	Assistant/Associate Engineer	-	-	1
Engineering & Inspections	Management Analyst I/II	1	1	1
Engineering & Inspections	Inspector	2	2	2
Subtotal Engineering & Inspection		5	6	6
Administrative Services	General Manager	1	1	1
Administrative Services	Admin Services Manager/AGM	1	1	1
Administrative Services	Senior Board Clerk/Management Analyst	1	1	1
Administrative Services	Finance Officer	1	1	1
Administrative Services	Accountant	1	1	1
Administrative Services	Accounting Technician	-	1	1
Administrative Services	Administrative Coordinator I/II	2	2	2
Subtotal Administrative Services		7	8	8
Total Positions Authorized		35	37	37



Ross Valley Sanitary District
1111 Andersen Dr.
San Rafael, CA 94901
www.rvsd.org

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ROSS VALLEY SANITARY DISTRICT

1111 Andersen Drive
San Rafael, CA 94901
(415) 259-2949 ~ rvsd.org

STAFF REPORT

For the Meeting of May 21, 2025

May 15, 2025

To: Board of Directors

From: Steve Moore, P.E., General Manager
Felicia Newhouse, Assistant General Manager

Subject: **Consideration of Authorizing the General Manager to Issue a Request for Qualifications (RFQ) to Interested Developers for the Surplus Property at 2000 Larkspur Landing Circle, Larkspur, CA**

Summary

This report is presented to the Board for its consideration of authorizing the General Manager to issue a Request for Qualifications (RFQ) for the 2000 Larkspur Landing Circle property to be sold or leased to qualified entities.

Background

The District has used the Property at 2000 Larkspur Landing Circle since 1948 when the Larkspur Wastewater Treatment Plant was commissioned there. The plant was decommissioned in 1984, and the Property remained the District's administrative headquarters until 2007 when its buildings were demolished. The District purchased the building at 2960 Kerner Blvd. in San Rafael in 2009 to house its administrative headquarters, but maintained operations and corporation yard activities at the Property until 2024 when the District moved most of these activities to 1111 Andersen Drive.

The Property was the subject of development proposals and land use entitlements in the 2000's, but progress was interrupted by the identification of contaminated soils subject to cleanup and oversight by the U.S. EPA. The cleanup was completed in 2020 and the U.S. EPA provided written confirmation in December 2021 that the Property was suitable for unrestricted use.

On September 4, 2024, the City of Larkspur updated its General Plan and Housing Element and changed the zoning for the Property. Back in 2005, the Property was entitled by the City of Larkspur for a 126-unit housing development, public facilities for the RVSD headquarters, and a hotel. These entitlements were superseded by the recent General Plan update. The General Plan

update specifies a density of 25-35 residential units per acre and a minimum of 20% affordable housing, but its mixed use zoning allows for commercial and institutional uses as well.

On February 19, 2025 the Board adopted Resolution 25-1663, declaring the property at 2000 Larkspur Landing Circle in Larkspur, CA (excluding an up-to-0.5-acre portion needed for District's ongoing use) as Exempt Surplus Land and authorized the General Manager to develop an RFQ for its sale or lease at a future board meeting.

Discussion

As directed by the Board on February 19, 2025, District staff worked with its real estate consultant Century Urban to develop the draft RFQ (Attachment A). The RFQ process will enable the District to create a list of qualified developers with relevant experience and financial capacity from which to solicit Request for Proposals ("RFP") in a subsequent phase. A two-phase process is proposed due to the significant interest in this large vacant property in Marin County.

The developer to be selected through this RFQ and subsequent RFP process will lead obtaining all remaining entitlement approvals for the future Larkspur Landing development project. Proposed development will adhere to all applicable federal, state, and local requirements, as well as restrictions outlined in Attachment A. RVSD will have major decision approval rights including, but not limited to, those relating to final site design, density, and product type. The selected developer will pay for all costs required to obtain remaining entitlement approvals with no obligation for reimbursement from RVSD. The proposed project for the Subject Property will be developed in accordance with a future Disposition and Development Agreement ("DDA") between RVSD and the selected developer. The DDA will include an option for the selected developer to purchase the property upon receipt of final non-appealable entitlements for the project. Additional proposed transaction terms are described under the "Transaction Terms" section.

The draft RFQ includes Transaction Terms, RFQ Schedule (with submittals due August 15, 2025), Submittal Requirements, the Evaluation Process, the Evaluation Criteria and Terms and Conditions.

After receiving and reviewing the submittals, District staff will work with Century Urban to create a list of qualified developers for an RFP process that will be initiated at a future board meeting.

Recommendation

Authorize the General Manager to issue a Request for Qualifications (RFQ) to interested developers for the surplus property at 2000 Larkspur Landing Circle, Larkspur, CA.

Attachment(s):

- A) Draft Request for Qualifications (attachments linked)

Century | Urban

Larkspur Landing Developer Request for Qualifications



Presented to:

Ross Valley Sanitary District

May 14, 2025
DRAFT



CENTURY | URBAN

235 Montgomery Street, Suite 629 | San Francisco, CA 94104 | 415.786.2675 | www.centuryurban.com



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LARKSPUR LANDING REQUEST FOR QUALIFICATIONS

TO: Ross Valley Sanitary District
FROM: Century Urban, LLC ("Century | Urban")
SUBJECT: Draft Larkspur Landing Developer Request for Qualifications (DRAFT)
DATE: May 14, 2025

INTRODUCTION

The Ross Valley Sanitary District (the "District" or "RVSD") is issuing this Request for Qualifications ("RFQ") to solicit qualifications from interested developers to complete entitlements for and purchase the property owned by RVSD located at 2000 Larkspur Landing Circle in Larkspur, California known as Larkspur Landing ("Property" or "Subject Property") for future residential development.

Century | Urban, as the exclusive advisor, is pleased to present an extraordinarily rare opportunity to acquire one of the most coveted residential development sites in the North Bay. The District has retained Century | Urban to provide third-party real estate advisory services to develop a strategic plan, advise the District with regard to the City of Larkspur's General Plan update and 6th Cycle Housing Element, and prepare the site for future development in collaboration with the City of Larkspur (the "City").

Larkspur Landing consists of a unique development opportunity and premier location comprised of 10.7-acres of predominantly unimproved land located in Larkspur, California. The Subject Property is well located in a supply constrained market directly across the street from Marin Country Mart, a preeminent lifestyle retail destination. The Golden Gate Larkspur Ferry Terminal and new Larkspur Sonoma Marin Area Rail Transit ("SMART") Station are only five-minute and seven-minute walks respectively from the Property. The Property is also conveniently located less than 0.5 miles to U.S. Route 101 and less than 2.0 miles to Interstate 580. The Subject Property's zoning allows for a mix of high-density residential and commercial development.

The City of Larkspur 2040 General Plan and 6th Cycle Housing Element were adopted and approved by the City in September 2024, and the Property was rezoned with a Housing Priority Overlay designation, which provides for ministerial review of qualifying projects, providing a clearly defined and actionable path forward for future development.

DEVELOPMENT OPPORTUNITY

Larkspur Landing is located in Larkspur, California, a thriving enclave of Marin County, which is situated approximately 13 miles north of San Francisco and features strong market attributes including:

- ❖ A variety of amenities for residents including boutique curated retail, abundant open space, direct access to the San Francisco Bay, and a centralized location to major commercial hubs.



- ❖ 13,000 highly educated residents with approximately 70% holding a bachelor's degree or higher.
- ❖ Average household income within a 5-mile radius of approximately \$214,000.

A regional overview is shown in Figure 1 below.

Figure 1: Regional Overview



Larkspur is a suburban community composed primarily of detached single family residential housing with an average sale price of over \$2 million. Larkspur's largely developed and geographically constrained nature has resulted in relatively few new housing developments, and Larkspur Landing is one of only a few major sites that remain available for development. The property is located within close proximity to the Larkspur Court and Serenity at Larkspur apartment complexes.

Larkspur Landing's location provides immediate access to amenities and transit/transportation options as described below.

- ❖ The Property is located directly across the street from Marin Country Mart, a premier 175,000-square-foot upscale retail destination, which receives approximately 2 million annual visitors, features a selection of over 30 highly curated boutique retailers, 10 dining locations, 3 fitness studios, and is home to weekend farmers markets. Marin Country Mart is one of the leading lifestyle retail centers in the Bay Area and provides an attractive



amenity for future residents of for-sale or for-rent development at Larkspur Landing. Marin Country Mart is maintaining its momentum as a top location for boutique retail tenants in the Bay Area with a highly anticipated future tenant and/or repositioning of the former Bed Bath and Beyond space.

- ❖ The Property's strategic central location within a five-minute walk to the Golden Gate Larkspur Ferry Terminal affords convenient access via a scenic 30-minute ferry ride to San Francisco's Ferry Building from which a wide array of employers in San Francisco and the broader Bay Area are easily accessed.
- ❖ The Property is also within a seven-minute walk to the new Larkspur SMART Train Station, which provides convenient access to Santa Rosa, Petaluma, and San Rafael and at completion will provide approximately 70 miles of passenger rail service through the Sonoma-Marín corridor.
- ❖ The site is conveniently situated along Sir Francis Drake Boulevard, a major regional corridor, providing access within 0.5 miles to U.S. Highway 101, and within 2.0 miles of Interstate 580 and the Richmond-San Rafael Bridge. This access to freeway infrastructure makes this an ideal location for residents, who work throughout the region.

An overview of the features and amenities in the Subject Property's immediate area is shown in Figure 2 below.

Figure 2: Features and Amenities Overview





LOCATION OVERVIEW

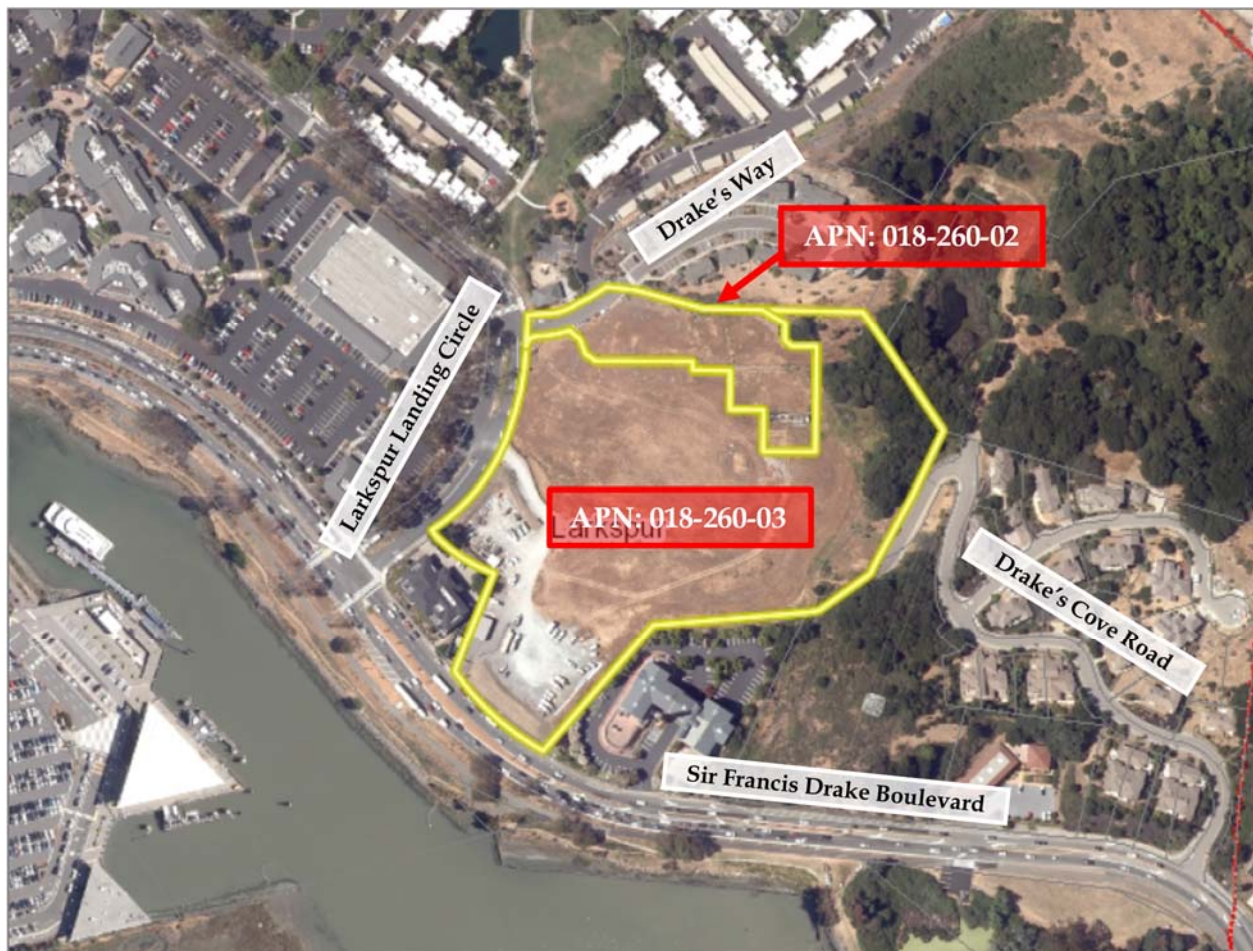
The City of Larkspur with a population of approximately 13,000 residents is one of California's most desirable cities, is a premier location in central Marin County, and is situated 15-miles north across the Golden Gate Bridge from San Francisco and one hour south of Napa Valley's world-renowned vineyards and resorts. The City offers a high quality of life with hiking, dining, and shopping, along with access to employment opportunities throughout the Bay Area. The Property is within walking distance to Marin Country Mart, one of the leading outdoor destination retail centers in the Bay Area, in addition to the Golden Gate Larkspur Ferry Terminal, and the Larkspur SMART Train Station, which offer residents convenient access to San Francisco and the broader Bay Area. The City's combination of terrain, location, and climate, make it among the most unique and desirable locales on the west coast. In addition, approximately 85% of Marin County's land has been permanently protected from development through a combination of open space conservation easements, federal land including 44,000 acres of the Golden Gate National Recreation Area, and restrictive zoning requirements, making the Property a scarce and highly coveted residential development site.

LARKSPUR LANDING SITE CONDITIONS

Larkspur Landing encompasses two contiguous parcels (APNs 018-260-02 and 018-260-03) totaling approximately 10.7 acres. The Subject Property is predominately unimproved land and has been utilized by the Ross Valley Sanitary District as a field office, general storage, and water pump station with minor structural improvements located on the southern portion of the Property. The parcels feature tiered grading with an elevated retaining wall to the north and a mild grade trending down towards the southern boundary of the Property. An overview of the Subject Property's parcel boundaries is provided in Figure 3 below.



Figure 3: Parcel Boundaries



The site provides multiple potential vehicular access points including Sir Francis Drake Boulevard to the South, Larkspur Landing Circle to the west, Drake's Cove Road to the east, and Drake's Way to the north. Public utilities, such as water and electricity, are available directly to the site.

A wastewater treatment plant was previously located on the Subject Property. As a result, the property previously contained trace concentrations of polychlorinated biphenyls ("PCBs"), which were present in paint applied to concrete administration buildings, which were crushed and used as a backfill in 1999. Remediation of the site was performed in 2019 in accordance with a remedial action plan approved by the U.S. Environmental Protection Agency ("EPA") and included removal of approximately 64,000 tons of soil and debris as well as 2,600 tons of hazardous waste. Excavated areas were then backfilled with clean soil.

A site cleanup completion report was submitted to and accepted by the EPA in December 2021 enabling unrestricted use of the Subject Property.

An EPA December 14, 2021 Clean-Up Acknowledgement Letter is attached to this RFQ as Attachment A.



LAND USE / ZONING

City General Plan, Housing Element, Zoning, & Objective Design & Development Standards

The City of Larkspur's General Plan and Housing Element were updated and adopted in September 2024. These documents provide the framework for the City's land use and long-range planning goals including compliance with the State of California's Regional Housing Needs Allocation ("RHNA"). Per the adopted Housing Element, the Subject Property is specifically identified as site inventory available and suitable for residential development under the City's RHNA goals.

The Subject Property is the only site to be classified into the City's new General Plan Mixed Use land use category and has been rezoned with a Housing Priority Overlay designation, which allows for ministerial review of qualifying projects.

General Plan

The Subject Property is designated as Mixed Use under the adopted General Plan. This zoning designation is defined as follows:

"This designation applies to the largely vacant Ross Valley Sanitary District land located at 2000 Larkspur Landing Circle and within walking distance of significant transit facilities (SMART train and Larkspur Ferry). This category provides for predominately high-density residential use, with limited commercial and/or office uses to serve both local and regional needs, and/or public facilities. Residential uses are multiple dwelling units up to 35 units (about 73 persons) per acre with a minimum density of 25 units per acre. Commercial uses have a maximum FAR of 0.4, and hotels may be allowed to a maximum FAR of 1.0 subject to specific or master plan approval. Offices shall have a maximum FAR of 0.35. Affordable housing is encouraged, and maximum densities may be increased for affordable housing projects in compliance with the State Density Bonus Law. Projects consisting of 100% affordable units may have a minimum density of 20 units per acre. Development should occur in an integrated development pattern to assure connectivity through the site and the adjoining neighborhood at Drake's Cove, efficient use of land resources, a pedestrian and bicycle friendly environment, and minimization of the visual impact of parked automobiles."

The City of Larkspur 2040 General Plan Adopted September 4, 2024, is attached to this RFQ as Attachment B.

Housing Element

The two parcels comprising the Subject Property are designated housing sites in the City's Housing Element and have been assigned a realistic capacity of 320 units.



The City of Larkspur 6th Cycle Housing Element (2023-2031) Adopted September 4, 2024, is attached to this RFQ as Attachment C.

Zoning

The Subject Property was recently rezoned with the Housing Priority Overlay designation. The purpose of the Housing Priority Overlay Zone is to facilitate housing development on the sites identified in Housing Element Sites Inventory, such as the Subject Property. Importantly, Section 18.101.030 of the Larkspur Zoning Code states that a housing project on the Subject Property shall be allowed “by right” so long as the project:

- Contains at least 20% of its units as affordable to lower income households
- Meets the density range of 25-35 units per acre
- Complies with the City’s Objective Design and Development Standards (see Objective Design and Development Standards below)

Site-specific development standards were also adopted for the Subject Property and are found in Larkspur Code Section 18.101.090.

The full text of the Housing Priority Overlay designation can be found at:

<https://larkspur.municipal.codes/Code/18.101>

Objective Design and Development Standards

The City adopted Multi-Family Residential Objective Design & Development Standards (“ODDS”) in 2023. The ODDS provide objective and clear design standards for multi-family and mixed-use housing developments allowing for a more transparent and efficient approval process. In addition, the California Housing Accountability Act (“HAA”) limits the City’s ability to deny, reduce the density of, or increase infeasibility for housing projects that both adhere to approved ODDS and contribute to housing goals.

The Subject Property is designated as “T5 Transit Village” under the ODDS. The intent of the T5 Transit Village is to provide a walkable, vibrant district of large footprint, high-intensity mixed-use buildings and housing choices supporting ground floor retail, food & services. The designation is characterized by block-scale and attached buildings, large building footprints, and minimal to no front or side setback requirements. A maximum of five stories is permitted with the ability to increase to seven stories with a bonus. Projects must be designed to these standards, subject to waivers and concessions under State of California (“State”) law, to take advantage of the ministerial review process.

The City of Larkspur Multi-Family Residential Objective Design and Development Standards is attached to this RFQ as Attachment D.

Surplus Lands Act

The State Surplus Lands Act (“SLA”) requires all public agencies disposing of surplus land that is suitable for residential development to adhere to State mandated notification and disposition



requirements unless the proposed development qualifies for an exemption under the SLA. In coordination with the California Department of Housing and Community Development (“HCD”), the RVSD Board of Directors has adopted a resolution declaring the Subject Property to be exempt surplus land pursuant to Section 54221f(1)(H) of the SLA, which among other requirements specifies development of a minimum of 300 units on the site, 25% of which will be restricted to lower-income households as defined in Section 50079.5 of the Health and Safety Code (i.e., households earning up to 80% of Area Median Income (“AMI”). In addition, development of affordable units must occur prior to or concurrently with and in proportion to development of market rate units. The selected developer must adhere to all applicable SLA requirements including, but not limited to, affordability, phasing, and minimum residential density standards.

An RVSD February 14, 2025 Staff Report for February 19, 2025 Board of Directors Meeting regarding adoption of the resolution declaring the Subject Property to be exempt surplus land is attached to this RFQ as Attachment E.

City Inclusionary Requirements

Chapter 18.25 of the City of Larkspur’s Municipal Code specifies that City’s current inclusionary requirements. Rental projects with 30 or more units have two inclusionary compliance options including: (1) 15% of units at very low income and 5% at moderate income; or (2) 10% of units at very low income, 5% at low income, and 5% at moderate income. For sale projects with 30 or more units must provide 5% of units at low income, 10% at moderate income, and 5% at above moderate income.

The City defines the target AMI levels for these income tiers as:

- Very Low: 50% AMI
- Low: 65% AMI
- Moderate: 100% AMI
- Above Moderate: 135% AMI

The full text of Chapter 18.25 of the City’s Municipal Code can be found at:

<https://larkspur.municipal.codes/Code/18.25>

However, the City has indicated that the Housing Priority Overlay Zone requirement, that at least 20% of residential units in a project to be developed on the Subject Property be affordable to lower-income households as described under Zoning above, supersedes the City’s inclusionary requirements. Since a project to be developed on the site is already required to restrict at least 25% of residential units to lower-income households to qualify the Property as exempt surplus land under the SLA, by default, the Housing Priority Overlay Zone requirement will also be satisfied.

Remaining Entitlement Approvals

Additional entitlement approvals needed to develop the property will be dependent on the project scope and parameters proposed by the developer. At a minimum, proposed projects will be subject to design review per the City’s ODDS, General Plan, and other potential planning



provisions. Proposed projects will also be required to comply with the California Environmental Quality Act ("CEQA"). The CEQA compliance approach will be dependent on the parameters of the proposed development project. For reference purposes, the City of Larkspur 2040 General Plan Final Environmental Impact Report July 2024 ("FEIR") is attached to this RFQ as Attachment F.

DEVELOPER ROLE

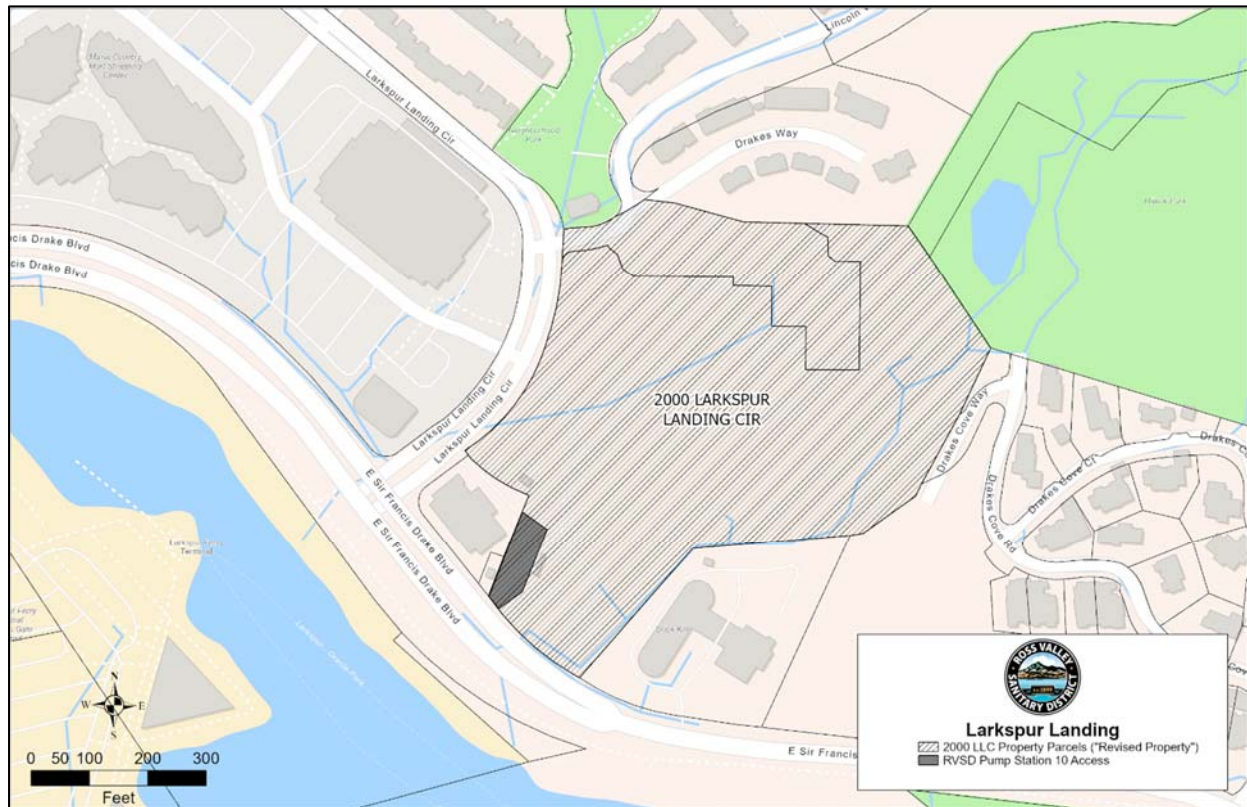
The developer to be selected through this RFQ and subsequent Request for Proposals ("RFP") process will lead prosecution and obtainment of all remaining entitlement approvals for the Larkspur Landing development project as described above. Proposed development shall adhere to all applicable federal, state, and local requirements, as well as restrictions outlined herein. RVSD will have major decision approval rights including, but not limited to, those relating to final site design, density, and product type. Developer will pay for all costs required to obtain remaining entitlement approvals with no obligation for reimbursement from RVSD.

The proposed project for the Subject Property will be developed in accordance with a Disposition and Development Agreement ("DDA") between RVSD and the selected developer. The DDA will include an option for the selected developer to purchase the property upon receipt of final non-appealable entitlements for the project. Additional proposed transaction terms are described under the Transaction Terms section below.

DEVELOPMENT PARAMETERS

RVSD Retained Portion of Subject Property

RVSD will retain up to 0.5-acres of the Subject Property adjacent to an existing RVSD pump station, Pump Station 10, located in the southwestern portion of the site. The retained portion of the site will be used by RVSD for access and maintenance of the pump station and will encompass an existing field office building. A site map outlining the proposed site can be found on the following page.

**Figure 4: RVSD Retained Site**

Prior to disposition, the selected developer will subdivide and establish a separate parcel for retention by RVSD resulting in a net site area of approximately 10.2-acres available for development. RVSD will also require vehicular access to the parcel both from Sir Francis Drake Boulevard, as well as from the area north of the new parcel, which will require an access point from and easement across the Subject Property.

Open Space

Per the ODDS, Larkspur Landing's T5 Transit Village designation requires projects to provide shared open space at a rate of 50 square feet per 1,000 square feet of designed site area. The proposed project should include adequate open space to meet this requirement.

Surplus Lands Act

As noted above under the Land Use / Zoning section, RVSD has adopted a resolution declaring the Subject Property to be exempt surplus land pursuant to Section 54221f(1)(H) of the SLA. The proposed project shall comply with all applicable provisions of the SLA to maintain the Subject Property as exempt surplus land including, but not limited to, development of a minimum of 300 units on the site, 25% of which will be restricted to lower-income households as defined in Section 50079.5 of the Health and Safety Code.



Other Development Parameters

The proposed project will comply with all applicable federal, state, and local requirements including, but not limited to, the inclusionary/affordable housing requirements described under the Land Use / Zoning section above.

TRANSACTION TERMS

As noted under the Developer Role section above, the Subject Property is to be sold and the proposed project is to be developed in accordance with a DDA, which will include an option for the selected developer to purchase the property based on a pre-determined and agreed-upon price or pricing formula. The developer will be required to exercise this option within a specified timeframe after receipt of final non-appealable entitlements for the proposed project. The option will have a term of two years, during which an initial deposit and subsequent option payments will be made by the selected developer to RVSD. The deposit and option payments will be non-refundable and credited towards the purchase price.

If final non-appealable entitlements have not been obtained before the expiration of the option term, RVSD may terminate or extend the option term at its sole discretion. To the extent that RVSD elects to terminate the option term, the selected developer will have a one-time right to exercise the option and proceed with purchasing the property based on the pre-determined and agreed-upon pricing provided that the developer has made reasonable progress in obtaining entitlements and is in compliance with the DDA and related business plan (see below). RVSD prefers an outright fee simple sale of the Subject Property but will consider developer proposals for a long-term ground lease of a portion of the site.

Closing of the property purchase will be subject to recording of a covenant requiring future development of the Subject Property to comply with SLA requirements, including but not limited to, minimum unit count, onsite affordable unit percentage, and phasing of affordable units. The developer will also be required to indemnify RVSD and its affiliates from any penalties resulting from developer's failure to comply with any federal, state, or local requirements including, but not limited to, the SLA requirements.

An approved detailed business plan will be attached as an exhibit to the DDA. The business plan will specify project parameters such as building program, product type, building stories, gross building square footage, parking stall count, number of buildings, phasing, entitlement timeline, total entitlement budget inclusive of design costs, and strategy for public/community outreach. Any deviations from the approved business plan will require RVSD's major decision approval.

Additional proposed transaction terms will be described in the RFP to be issued to shortlisted developers.



RFQ SCHEDULE

The schedule for this RFQ is listed below.

RFQ Issuance: This RFQ was issued on July 7, 2025.

Pre-RFQ Submittal Meeting: A pre-RFQ submittal meeting presenting property information will be held remotely on July 18, 2025 at 2:00 pm. Potential RFQ respondents should register to attend the pre-RFQ submittal meeting at the link below at least three days prior to the meeting. Meeting information will be provided to potential respondents upon registration.

[REGISTRATION LINK TO BE INSERTED]

Site Tour: A site tour will be held at the Subject Property on July 25, 2025 at 10:00 am. Potential RFQ respondents should register to attend the site tour at the link below.

[REGISTRATION LINK TO BE INSERTED]

RFQ Questions: The deadline to submit RFQ questions is July 31, 2025 at 2:00 pm. Responses will be posted within 1 week thereafter.

RFQ Submittals: The deadline to submit RFQ submittals is August 15, 2025 at 5:00 pm. RFQ submittals should be submitted at/to 1111 Andersen Drive, San Rafael, CA 94901.

RFQ Submittals Review: RVSD will review RFQ submittals for overall completeness and will rank them based on the criteria described below and select a short list of developers who will be invited to respond to the RFP. Interviews may be conducted at this stage depending on their utility in selecting a short list to receive the RFP.

Select Short List to Receive RFP: A short list of developers will be selected to receive the RFP based on review of the RFQ submittals. Notice of the developers selected to be included in this short list is anticipated to be provided by September 5, 2025. The RFP process is anticipated to take place from September 2025 to November 2025.

* All dates are subject to change. Attendance at the pre-RFQ submittal meeting and/or site tour is optional but will be considered by RVSD in evaluating RFQ submittals.

RFQ SUBMITTAL REQUIREMENTS

Cover Letter

RFQ respondents should provide a cover letter containing (1) a summary introduction of the developer; (2) a summary of the developer's experience and qualifications; and (3) a summary description of any proposed project concept(s) and/or anticipated approach to this opportunity. The cover letter should identify the primary contact person for the response and provide the firm's name, legal entity, address, and contact information.

Developer Experience

Interested developers shall submit a narrative outlining their firm's relevant experience including case studies of projects that are similar to the Larkspur Landing project. RFQ submittals shall demonstrate the firm's experience and ability to undertake similar projects of this magnitude and



in comparable markets. A maximum of three case studies should be included in each respondent's RFQ submittal to evidence such experience and ability.

Three references, who can attest to the developer's capacity to complete and manage a project similar to the Larkspur Landing project, should be provided. The name, title, company, relationship to the developer, address, e-mail address, and telephone number for each reference should be provided.

Project Team

Submittals shall include an organization chart outlining proposed development team members anticipated to work directly on the project including the project executive, who will have overall responsibility for the project, and the project lead, who will be the day-to-day contact for the project. RFQ submittals should describe a clear hierarchical structure, the roles of each identified team member, and include resumes for all key personnel. A brief description of the project team management structure should be provided.

Financial Capacity / Wherewithal

RFQ submittals shall include an overview of the firm's current financial capacity including the ability to undertake and fund or finance entitlements, option payments, site purchase, and project design and construction. Evidence of such financial capacity such as relevant current financial statements should be included in the RFQ submittal. To the extent that it is necessary to provide proprietary or confidential financial information, this information may be submitted separately in a file marked "CONFIDENTIAL/PROPRIETARY INFORMATION" and will be treated accordingly subject to any applicable public disclosure requirements. See California Public Records Act Requests; Confidentiality below for additional information. RFQ responses should indicate affirmatively that the respondent is willing and able to fund all required costs and pay a market-rate price for the Subject Property.

RFQ submittals should include a description of the composition of the current real estate portfolio owned and managed, along with ownership percentages, by the respondent including general location, product types, square footage, unit counts, and total estimated valuation. A listing of all projects in the respondent's current development pipeline including location, status, schedule, estimated cost, and financial commitments required of developer should be provided. RFQ submittals should also include a narrative describing any current and/or pending litigation affecting the developer.

Submittal Format

RFQs submittals shall be submitted in a single PDF document subject to the separate submittal of any proprietary or confidential information as described under Capacity above. Respondents are encouraged to provide concise submittals with a maximum of 20 pages.



EVALUATION PROCESS

RFQ submittals will be evaluated by RVSD. Only submittals provided by the specified submittal deadline will be evaluated.

Responses to questions and/or clarifications after RFQ submittals have been received and evaluated may be requested.

Based on RVSD's evaluation, a short list of developers will be selected and invited to participate in the RFP. All shortlisted and non-shortlisted respondents will be notified concurrently. Results will not be publicly shared. No additional submissions or unsolicited follow-up communication will be considered by RVSD.

EVALUATION CRITERIA

RFQ responses will be evaluated based on the submittal's presentation and completeness as well as the developer's relevant experience, proposed project team, compatibility with RVSD policies and goals, and financial capacity.

RVSD will evaluate each RFQ submittal and assign a score to each evaluation criterion based on the maximum potential scores shown in the evaluation scoring chart below.

Larkspur Landing - Evaluation Scoring Chart		
No.	Evaluation Category	Max Score
1.)	Pre-RFQ Submittal Meeting Attendance	5
2.)	Site Tour Attendance	5
3.)	RFQ Submittal Presentation/Completeness	10
4.)	Relevant Experience	30
5.)	Proposed Project Team	20
6.)	Compatibility	10
7.)	Financial Capacity	20
8.)	Total	100.0

Respondents receiving the highest total scores will be considered for the RFP shortlist. Tiebreakers and final shortlist selections will be at the discretion of RVSD.



TERMS AND CONDITIONS

Any information, tables, concepts and plans provided in this RFQ are preliminary and subject to change.

RVSD may modify this RFQ solicitation at any time by issuance of an addendum or addenda to responding and prospective developers. RVSD may change the dates and the schedule contained in this RFQ solicitation at RVSD's sole discretion.

RVSD may, when and as deemed in the best interest of RVSD, cancel this solicitation and reject the responses submitted, in whole or in part, seek new responses, or require amendments or modifications to the RFQ or any of the responses, with no liability whatsoever, all in RVSD's sole discretion.

Any and all information submitted in response to this RFQ will be the property of RVSD and will not be returned to respondent developers. RVSD shall have the right to use any documents and information submitted in response to this RFQ.

Any costs or expenses incurred by the responding developers in preparing and submitting a response to this RFQ solicitation will be the sole responsibility of the responding developers and will not be paid or reimbursed to the responding developers by RVSD. The selected developer shall be responsible for all risks and for the payment of all costs and expenses in connection with its negotiations for a fee simple sale and/or ground lease and all related documentation, including any and all predevelopment and planning costs and expenses incurred by the selected developer and its team members. RVSD assumes no risk and shall not be responsible for any costs or expenses incurred by any respondent developers or the selected developer in connection with this RFQ/RFP solicitation process.

RVSD supports the principles of equal opportunity and will not discriminate and will not allow or permit discrimination on the basis of gender, race, color, national origin, religion, sexual orientation, age, or disability in the selection of the developer.

No third-party real estate brokerage commission will be paid by RVSD, and RVSD has no obligation to pay any real estate brokerage commission in connection with this RFQ or any subsequent RFP or any potential transactions resulting from this RFQ or any subsequent RFP. If a real estate brokerage commission is claimed through any responding developer or through the selected developer in connection with a transaction resulting from this RFQ or any subsequent RFP, then the responding or selected developer through which the commission is claimed shall indemnify, defend, and hold RVSD and its officers, officials, employees, volunteers, agents, attorneys, representatives, and consultants harmless from any liability related to such commission.

The selected developer shall, at its own expense, procure and maintain during the entire term of any agreement arising from this solicitation process, insurance of the kind and in the minimum amounts as specified by RVSD. These insurance provisions, however, are subject to change. All policies shall name RVSD and its designees as an additional insured.

California Public Records Act Requests; Confidentiality

All documents submitted in response to this RFQ will be subject to the California Public Records Act (CPRA – Government Code Section 6250 et seq.) (the "CPRA"), which generally mandates



the disclosure of documents in the possession of RVSD upon the request of any person, unless the content of the document falls within a specific exemption category. Any confidential or propriety information which a respondent ("Respondent") believes is exempt from disclosure under the CPRA ("Confidential Information") must be enclosed in a separate folder or envelope clearly marked as "CONFIDENTIAL/PROPRIETARY INFORMATION" and submitted with the rest of the RFQ response. Submittals where all information is so marked will be disregarded. Respondent (by virtue of submitting an RFQ response) acknowledges that RVSD has not made any representations or warranties that Respondent's asserted Confidential Information will be exempt from disclosure under the CPRA or other applicable laws.

By submission of an RFQ response, Respondent agrees that if RVSD's legal counsel, in their discretion, determines that release of Confidential Information is required by the CPRA or other applicable laws, including pursuant to order of a court of competent jurisdiction, RVSD may notify Respondent of RVSD's intent to release Confidential Information. In such event, Respondent will have five (5) calendar days after the date of RVSD's notice ("Objection Period") to deliver to RVSD a written objection notice, which includes: (1) justification for non-disclosure of all or any portion of the requested Confidential Information; and (2) legally binding confirmation of Respondent's indemnity and release obligations as set forth herein ("Objection Notice"). RVSD may release the Confidential Information if (i) RVSD does not timely receive an Objection Notice, (ii) a final and non-appealable order by a court of competent jurisdiction requires RVSD to release the Confidential Information, or (iii) RVSD's legal counsel, in their discretion, upon review of the Objection Notice, determines that it does not satisfy the requirements set forth herein or that the requested Confidential Information is not exempt from disclosure under the CPRA or other applicable laws. If RVSD's legal counsel, in their discretion, determines that only a portion of the requested Confidential Information is exempt from disclosure under the CPRA or other applicable laws, RVSD may redact, delete, or otherwise segregate the Confidential Information that will not be released from the portion to be released, and may key by footnote or other reference to the appropriate justification for not disclosing the unreleased Confidential Information. By submission of an RFP response, Respondent agrees to defend, indemnify and hold harmless RVSD and its officers, officials, employees, volunteers, agents, attorneys, representatives, and consultants from and against any and all liabilities, claims, demands, damages, fines, penalties, costs and expenses (including attorneys' fees and costs) arising out of or in any way connected with disclosure or non-disclosure of any of Respondent's asserted Confidential Information.

By submission of an RFQ response, Respondent waives, releases and discharges forever RVSD and its officers, officials, employees, volunteers, agents, attorneys, representatives, and consultants from any and all present and future liabilities, claims, demands, damages, fines, penalties, costs and expenses (including attorneys' fees and costs) arising out of or in any way connected with the disclosure or non-disclosure of any such Confidential Information. Respondent is aware of and familiar with the provisions of Section 1542 of the California Civil Code which provides as follows:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.



As such relates to the RFQ process, Respondent hereby waives and relinquishes all rights and benefits which it may have under Section 1542 of the California Civil Code.

Hold Harmless

By participating in the RFQ process, each respondent agrees to hold RVSD and its officers, employees, agents, representatives, and consultants harmless from all claims, liabilities, and costs related to all aspects of this RFQ.

DRAFT



ATTACHMENTS

- A. U.S. Environmental Protection Agency December 14, 2021 Clean-Up Acknowledgement Letter

See attached Attachment A.

- B. City of Larkspur 2040 General Plan Adopted September 4, 2024

Attachment B is available at the following link:

<https://cityoflarkspur.org/DocumentCenter/View/20545/2040-General-Plan-Adopted>

- C. City of Larkspur 6th Cycle Housing Element (2023-2031) Adopted September 4, 2024

Attachment C is available at the following link:

<https://www.ci.larkspur.ca.us/DocumentCenter/View/20137/2023-2031-Housing-Element-Adopted>

- D. City of Larkspur Multi-Family Residential Objective Design and Development Standards Adopted September 20, 2023 by Ordinance 1072 and Effective October 20, 2023 Amended September 4, 2024 by Urgency Ordinance 1078 (Amended Figure 20.02.030 A)

Attachment D is available at the following link:

<https://cityoflarkspur.org/DocumentCenter/View/18407/Larkspur-Objective-Design-and-Develoment-Standards>

- E. RVSD February 14, 2025 Staff Report for February 19, 2025 Board of Directors Meeting

See attached Attachment E.

- F. City of Larkspur 2040 General Plan Final Environmental Impact Report July 2024

Attachment F is available at the following link:

<https://www.cityoflarkspur.org/DocumentCenter/View/20041/71-Attachment-1---Final-EIR>



**UNITED STATES ENVIRONMENTAL
PROTECTION AGENCY**

REGION IX
75 Hawthorne Street
San Francisco,
CA 94105-3901
Via Email

Steve Moore, General Manager
Ross Valley Sanitary District
2960 Kerner Blvd.
San Rafael, CA 94901
smoore@rvsd.org

**Subject: Ross Valley Sanitary District, Larkspur, CA – PCB Cleanup Under 40 CFR
761.61(c) and PCB Cleanup Completion Report – PCB Site ID CATSCA102516**

Dear Steve Moore:

Thank you for submitting the “Final Polychlorinated Biphenyls Cleanup Completion Report, Former Wastewater Treatment Plant, Larkspur, California, USEPA Site ID CATSCA102516” (CCR) dated November 18, 2021 and prepared by Kennedy Jenks for the Ross Valley Sanitary District (RVSD). Based on our review of the CCR and clarification provided on December 2 and 3, 2021 we have determined that RVSD met the PCB cleanup level of 0.24 milligrams/kilogram (mg/kg) for soils at their property. This letter serves as EPA’s acknowledgement of RVSD’s completion of the PCB cleanup at their property under 40 CFR 761.61.

Land use restrictions do not need to be recorded for the RVSD property because the cleanup level reported by the RVSD is acceptable for residential land use. The 0.24 mg/kg PCB cleanup level assumes a 10^{-6} lifetime cancer risk which is also protective of PCB non-cancer health effects.

However, EPA reserves its rights to require cleanup of PCBs at and/or beyond the RVSD property if in the future PCBs above the cleanup level are found at the property, the property boundary, or beyond the immediate property boundary.

The primary focus of our review was to determine if the cleanup goal was achieved at the property. Our acknowledgement of the CCR is not an evaluation of all the facts and statements as described in the CCR. Compliance with applicable federal, state, and local laws and requirements are the responsibility of the applicant. EPA’s determination in this letter is that you achieved the PCB cleanup goal for your site. This determination is based on information you submitted to us, it is not a determination of your compliance with other TSCA requirements, such as requirements for disposal of PCB waste, and it does not release you from compliance requirements or provide any protection against future enforcement action by federal, state or local authorities.

Please call Carmen D. Santos, EPA Region 9 PCB Coordinator, at 415.972.3360 or send an email to santos.carmen@epa.gov if you or Todd Miller (Kennedy Jenks) have questions about this letter acknowledging RVSD's completion of the PCB cleanup at the RVSD property in Larkspur, California.

Sincerely,

JEFFREY SCOTT Digitally signed by
JEFFREY SCOTT
Date: 2021.12.14
13:46:51 -08'00'

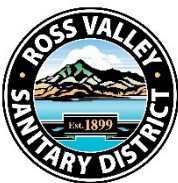
Jeff Scott, Director
Land, Chemicals, and Redevelopment Division

Cc:

Todd Miller, Kennedy Jenks
toddmiller@kennedyjenks.com

Buffy McQuillen, THPO
Federated Indians of Graton Rancheria
bmcquillen@gratonrancheria.com

ITEM 12

**ROSS VALLEY SANITARY DISTRICT**

1111 Andersen Drive
 San Rafael, CA 94901
 (415) 259-2949 ~ rvsd.org

STAFF REPORT

For the Meeting of February 19, 2025

February 14, 2025

To: Board of Directors

From: Steve Moore, General Manager
 Felicia Newhouse, Assistant General Manager
 Andrea Clark, District Counsel

Subject: **Consideration of Resolution 25-1663 Declaring the Property at 2000 Larkspur Landing Circle in Larkspur, CA as Exempt Surplus Land, and Authorizing the General Manager to Develop a Request for Qualifications and/or Proposals (RFQ/P) for its Sale or Lease for Consideration at a Future Board Meeting**

Summary

This report is presented to the Board for its consideration of Resolution 25-1663 declaring that the District's 10.7-acre former treatment plant site at 2000 Larkspur Landing Circle in Larkspur, CA (Property) excluding an up to 0.5 acre portion adjacent to Pump Station 10 (Larkspur Landing B) is "exempt surplus land", and authorizing the General Manager to develop a Request for Qualifications and/or Proposals (RFQ/P) for the Property to be sold or leased to qualified entities, for consideration at a future board meeting. To qualify as exempt surplus land, the draft resolution seeks to cause the development of the site in a manner that satisfies all of the exemption requirements specified by the Surplus Land Act (SLA), Section 54221(f)(1)(H) of the Government Code, known as the "H exemption".

Background

In December 2023, the District moved and consolidated its headquarters at 1111 Andersen Drive in San Rafael, meeting a long-held goal to have a central location for the District's various functions of administration, operations, equipment storage and public meetings.

The District has used the Property at 2000 Larkspur Landing Circle since 1948 when the Larkspur Wastewater Treatment Plant was commissioned there. The plant was decommissioned in 1984, and the Property remained the District's administrative headquarters until 2007 when its buildings were demolished. The District purchased the building at 2960 Kerner Blvd. in San Rafael in 2009 to house its administrative headquarters, but maintained operations and corporation

yard activities at the Property until 2024 when the District moved most of these activities to 1111 Andersen Drive.

The Property was the subject of development proposals and land use entitlements in the 2000's, but progress was interrupted by the identification of contaminated soils subject to cleanup and oversight by the U.S. EPA. The cleanup was completed in 2020 and the U.S. EPA provided written confirmation in December 2021 that the Property was suitable for unrestricted use.

On September 4, 2024, the City of Larkspur updated its General Plan and Housing Element and changed the zoning for the Property. Back in 2005, the Property was entitled by the City of Larkspur for a 126-unit housing development, public facilities for the RVSD headquarters, and a hotel. These entitlements were superseded by the recent General Plan update. The General Plan update specifies a density of 25-35 residential units per acre and a minimum of 20% affordable housing, but its mixed use zoning allows for commercial and institutional uses as well.

Pump Station 10 Property Exclusion

A small corner of the Property will need to be retained by the District for sewer facilities, shown in Exhibit A of the draft resolution (Attachment A). It includes a four-room utility building which is presently used for storage of District materials and chemicals. Next to the building there is a paved driveway, paved parking, fencing, and a vehicular access gate fronting East Sir Francis Drake Boulevard. These areas are adjacent to a parcel owned by the District that houses Pump Station 10. This pump station cannot be accessed for operation, maintenance and equipment replacement without access from the Property and this existing driveway. Any future use of the Property will need to preserve these areas for District operations to ensure uninterrupted service by Pump Station 10, which conveys wastewater from the area east of Highway 101. A one-way drive-through access easement through to Larkspur Landing Circle will be necessary so that the District's large vehicles do not have to back out onto East Sir Francis Drake Boulevard in order to exit the area. The draft resolution defines "Revised Property" to exclude this critical area that may be as large as 0.5 acres.

Discussion

The Surplus Land Act (SLA) aims to promote the development of affordable housing in the state by prioritizing housing sponsors and certain public agencies and imposing procedural requirements whenever a local public agency wishes to dispose of surplus land. Before an agency can dispose of land no longer need for the agency's use, it must first declare the land surplus or exempt surplus, through adoption of a document such as Attachment A.

The SLA is regulated by the State of California Housing and Community Development Department (HCD). In January RVSD staff provided a draft resolution to HCD staff using their technical assistance web portal, and HCD staff have indicated that the draft resolution in Attachment A is acceptable.

"Surplus" and "Exempt Surplus"

Under the SLA a public agency can declare land "surplus" or "exempt surplus". Declaring land "surplus" triggers a series of requirements that the District has experience implementing. The

District declared the 2960 Kerner Blvd. property “surplus” in June 2024, issued a Notice of Availability (NOA), and oversaw a 60-day period for eligible public agencies and affordable housing developers to respond. Had any of these entities responded, the District would then have had to negotiate in good faith with each entity for 90 days, with priority going to entities that maximize affordable housing. Importantly, there is no requirement for a public agency to dispose of land at under fair market value (FMV).

Since no entities came forward during the 60-day period for 2960 Kerner Blvd., and therefore no agreement was made on price and terms, the surplus land could be disposed on the open market with affordability restrictions for any housing. In the case of 2960 Kerner Blvd., although housing was not proposed, a deed restriction was recorded regarding affordable housing, and the surplus land was disposed on the open market by December 2024.

Declaring the Revised Property “exempt surplus” requires that several conditions be met as specified in SLA Section 54221(f)(1)(H) of the Government Code, known as the “H exemption”. Staff and District Counsel review of these conditions and the updated City of Larkspur Housing Element has determined that the Revised Property can qualify as “exempt surplus” and conform with the City’s requirements. The draft resolution in Attachment A describes seven (7) conditions (a-g) that must be met in a future development of the Revised Property, and four characteristics that must not apply (A-D), in order for the “exempt surplus” determination to apply. The main tenets of the H exemption are that the land is over 10 acres, and that it will contain at least 300 residential units, 25% of which are affordable housing.

When a public agency declares land “exempt surplus” it may initiate a solicitation process for the property on the open market, in lieu of the NOA process described above for “surplus”. Staff recommends that the Board declare the Revised Property “exempt surplus” under the H exemption in order to avoid lengthy negotiations with a potentially large number of respondents.

In August 2020 the Board authorized the General Manager to contract with Century Urban for real estate services for the disposition of the Revised Property. Staff recommends working with Century Urban to develop a Request of Qualifications and/or Request for Proposals (RFQ/P) for the Board’s consideration at a future Board meeting.

Recommendation

Adopt Resolution 25-1663 Declaring the Property at 2000 Larkspur Landing Circle in Larkspur, CA (excluding an up to 0.5 acre portion needed for District’s ongoing use) as Exempt Surplus Land, and Authorize the General Manager to Develop a Request for Qualifications and/or Proposals for its Sale or Lease for Consideration at a Future Board Meeting.

Attachment(s):

- A) Draft Resolution 25-1663

**ROSS VALLEY SANITARY DISTRICT
RESOLUTION NO. 25-1663**

**A RESOLUTION OF THE BOARD OF DIRECTORS
DECLARING THE PROPERTY AT 2000 LARKSPUR LANDING CIRCLE IN LARKSPUR, CA
(EXCLUDING AN UP TO 0.5 ACRE PORTION NEEDED FOR DISTRICT'S ONGOING USE)
AS EXEMPT SURPLUS LAND**

WHEREAS, the Ross Valley Sanitary District ("District"), formerly known as Sanitary District No. 1 of Marin County, is the owner in fee simple of the two parcels at 2000 Larkspur Landing Circle in Larkspur, CA, Assessor Parcel Numbers (APN) 018-260-02 and 018-260-03 ("Property"), totaling 10.7 acres, where it maintained its treatment facilities until 1984 and various administrative and corporation yard activities until recently; and

WHEREAS, the District owns, operates and maintains Pump Station 10 (Larkspur Landing B) on land located directly adjacent to the Property, which pump station collects and conveys wastewater from properties in the District east of Highway 101; and

WHEREAS, a small portion of the Property consisting of up to 0.5 acres, including the 4-room utility building located thereon and the associated accessways, paved parking areas and vehicular access gate, is needed for Pump Station 10's ongoing operation and maintenance, and to provide drive-through ingress/egress from East Sir Francis Drake Boulevard through the Property to Larkspur Landing Circle; and

WHEREAS, the land that is subject to this declaration of exempt surplus land consists of the Property minus up to 0.5 acres needed by District to retain access to, and support the operations of, Pump Station 10 as shown in Exhibit A ("Revised Property"); and

WHEREAS, in December 2023 the District consolidated its headquarters at 1111 Andersen Drive in San Rafael, CA and has no further use of the Revised Property for its purposes; and

WHEREAS, the Surplus Land Act (Government Code Section 54220 *et seq.*) ("Act") establishes a specific process local agencies must follow prior to disposing of surplus land; and

WHEREAS, in August 2024 the final Surplus Land Act Guidelines were published by the California Housing and Community Development Department (HCD) with additional Act guidance; and

WHEREAS, the Act requires local agencies to declare land as "surplus land" or "exempt surplus land" prior to disposing of property owned by the local agency; and

WHEREAS, the Board of Directors seeks to cause the development of the Revised Property in a manner that satisfies all of the exemption requirements specified by 54221(f)(1)(H) of the Government Code as follows:

- a) The Revised Property is more than ten (10) acres in size.
- b) The Revised Property consists of two or more adjacent parcels combined for disposition to a single buyer pursuant to a plan to be adopted by the Board of Directors.

- c) The disposition and development of the Revised Property will be subject to an open, competitive RFQ or RFP solicitation process, and all entities identified in Government Code Section 54222(a) will be invited to participate in that process for a housing or mixed use development.
- d) In the aggregate, the number of residential units developed on the Revised Property will exceed the greater of (i) three hundred (300) residential units and (ii) ten (10) times the number of acres comprising the site or ten thousand (10,000) residential units, whichever is less.
- e) At least twenty-five percent (25%) of the residential units developed on the Revised Property will be restricted to lower income households, as defined in Section 50079.5 of the Health and Safety Code, with an affordable sales price or an affordable rent pursuant to Section 50052. 5 and 50053 of the Health and Safety Code, for a minimum of 55 years for rental housing, and land use for ownership housing.
- f) To the extent nonresidential development is included in the development of the Revised Property, at least twenty-five percent (25%) of the total planned units affordable to lower income households will be made available for lease or sale and permitted for use and occupancy before or at the same time with every twenty-five percent (25%) of nonresidential development made available for lease or sale and permitted for use and occupancy.
- g) The Revised Property will be disposed of pursuant to a disposition and development agreement that includes an indemnification clause that provides that if an action occurs after disposition that violates Government Code Section 54221(f)(1)(H), the person or entity that acquired the property shall be liable for the penalties described in Government Code Section 54230.5 which are in addition to any remedy a court may order for a violation of Government Code Section 54221(f)(1)(H); and

WHEREAS, the following characteristics pursuant to Government Code Section 54221(f)(2) do not apply to the Revised Property:

- (A) Within a coastal zone.
- (B) Adjacent to a historical unit of the State Parks System.
- (C) Listed on, or determined by the State Office of Historic Preservation to be eligible for, the National Register of Historic Places.
- (D) Within the Lake Tahoe region as defined in Section 66905.5; and

WHEREAS, the Board of Directors desires to declare that the Revised Property is exempt surplus land, is not necessary for the District's use, and may be disposed of in accordance with the Act and other applicable requirements in the form of a sale or lease.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Ross Valley Sanitary District hereby resolve as follows:

1. The foregoing recitals are hereby incorporated and adopted as the findings of the Board of Directors.
2. The Revised Property at 2000 Larkspur Landing Circle in Larkspur, CA, shown in Exhibit A, which incorporates the exclusion of up to 0.5 acres to ensure access to Pump Station 10, exceeds 10 acres in area and is no longer needed for District purposes.

3. The Revised Property at 2000 Larkspur Landing Circle in Larkspur, CA, shown in Exhibit A is **exempt surplus land** pursuant to Section 54221f(1)(H) of the Act because of the District's requirement that the Revised Property be developed with a minimum of 300 housing units, 25% of which shall be affordable to lower income households. This requirement, along with the specific requirements in Section 54221(f)(1)(H) of the Act, will be recorded against the Revised Property in a covenant and restriction at the time of sale.
4. District staff are authorized to do all things necessary or proper to effectuate the purposes of this Resolution.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Ross Valley Sanitary District at a meeting thereof on the 19th day of February 2025, by the following vote:

AYES:

NOES:

ABSENT:

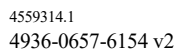
ABSTAIN:

Attest:

Mary Sylla
President of the Board

Douglas T. Kelly
Secretary of the Board

**2000 LARKSPUR LANDING CIRCLE, LARKSPUR, CA
PROPERTY SITE MAP DEPICTING REVISED PROPERTY
AND PUMP STATION 10 ACCESS AREA**



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PERFORMANCE METRICS MONTHLY REPORT

OPERATIONS & MAINTENANCE – APRIL 2025

Prepared by: Patrick Filipelli
Senior Business Systems Analyst

Date: May 2025

Reviewed by: Steve Moore Paul Bruemmer
General Manager Operations and Maintenance Manager

DISTRICT MISSION

We provide our customers with high quality wastewater collection service, through a system that has no avoidable sanitary sewer spills, at the lowest sustainable cost, in order to protect public health and the environment.

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INTRODUCTION

Purpose

The purpose of this performance metrics report is to present and discuss the management and performance of the collection system. Reports will be prepared on a monthly and annual basis.

Definitions

Performance metrics provide information on the collection system management and performance. A list of acronyms, abbreviations, terms, and definitions related to the District's collection systems, O&M, and performance metrics is provided at the end of this document.

Items of Note in Current Reporting Period

The following items of note were in this performance metrics reporting period:

Operations

- Staff completed confined space policy training through the District's web-based safety platform, Target Solutions. This training is designed to minimize risks associated with accessing confined spaces with limited or restricted entry and exit that are not intended for continuous occupancy or the possibility of toxic air content.

Pump Crew

- The District is pleased to welcome Joe Padilla to the team as the new Pump Station Supervisor. Joe officially joined on April 14th and has been actively immersing himself in learning the operations and infrastructure of the District. Since his arrival, Joe has been diligently engaging in training programs, reviewing key procedures, and familiarizing himself with the various pump station facilities. Joe has also spent time connecting with staff, gaining insights into ongoing projects, and understanding the unique challenges that come with maintaining and operating pump stations. The District looks forward to the contributions Joe will bring to this essential role and is excited for the expertise, initiative, and dedication he brings to the team.
- District staff collaborated with Pacific Infrastructure Corporation (PIC) and subcontractors Fowler Electric, Shape, and Tesco Controls to complete start-up activities for Lift Stations LS31 (Via La Brisa) and LS32 (Corte del Bayo), located in the Larkspur Marina neighborhood. Psomas oversaw testing and checklist completion, ensuring both stations met operational requirements. Following successful testing, PIC removed the bypass pumping systems and officially transferred both stations to the District for full operation. The District is now compiling punch list items for the contractor to address, ensuring all final adjustments and optimizations are completed.

Line Maintenance Crew

- In April, District staff encountered two near misses while conducting routine inspections and maintenance. During an inspection at node H304.060 (Green Valley Ct., Sleepy Hollow), Staff prevented a potential spill after discovering a tree branch had entered the sewer system, causing a buildup of rags and paper that was obstructing flow. This incident underscores the critical role of regular manhole inspections in preventing system spills. Additionally, while cleaning a High Frequency Cleaning (HFC) pipe section (H700.020_H700.010), staff removed 2 (two) three-inch rocks from the sewer. A follow-up inspection on April 18, 2025, revealed similar rocks on the property of 22 Crane Dr., Sleepy Hollow. Staff walked the property with the residents, looking for missing cleanout covers, as unsecured cleanouts can introduce debris that may lead to sewage blockages. No caps were found missing, but staff will be on the lookout in the future. These incidents highlight the importance of continuous monitoring and proactive maintenance to safeguard system integrity and prevent sewer spills.
- Staff utilized the newer, large combination truck CB03 to clean the 27-inch-diameter trunk line running through an easement in a College of Marin parking lot, spanning College Ave. to Kent Ave. (R500.010 to K100.252). To position CB03 over the manhole, traffic control measures were implemented, temporarily closing the turn lane. Due to the debris loading, grease, grit, rags and pipe size, cleaning was conducted in stages using multiple nozzles. A Ramjet unit was also used alongside the combo truck to maintain a continuous water supply. The cleaning successfully removed significant amounts of rock, grease, and rags, ensuring proper flow and functionality of the sewer system.
- Staff conducted community outreach at medical clinics and businesses surrounding 5 Bon Air/Magnolia Ave in Larkspur near Jim Corbet's Hardware Store. The outreach was to raise awareness about proper waste disposal. Hang tags were distributed to inform businesses about the importance of not flushing latex gloves down the toilet, as crews had been frequently encountering rubber gloves during sewer main cleanings in this area. Clinics and businesses responded positively to the notification, and staff observed that many locations already had signs in bathrooms instructing patrons to flush only toilet paper.

Repair Crew

- Staff performed twenty-eight (22) manhole rehabilitations within the District's service area. Rehabilitation work ensures a free-flowing system, as rough, misaligned channels, failing bases or rim-and-covers can allow debris and infiltration to enter the collection system and block the conveyance of the sanitary sewer, possibly causing spills. New manhole installations improve access for maintenance to difficult infrastructure. The number of repairs conducted included locations as follows: Greenbrae-3, San Anselmo-9, Kent Woodlands -1, Fairfax-2, Larkspur-5, Kentfield-2.
- Staff worked installing twenty-seven (27) point repairs utilizing the internal pipe patch repair system. Much of this work is to repair the most defective "Grade 5" defects, specifically categorized as "visible void", within the RVSD collection system. The number of repairs conducted included locations as follows. Greenbrae-1, Sleepy Hollow -3, San Anselmo-10, Larkspur-3, Bon Air-2, Fairfax-2, Ross-2, Kent Woodlands-4.

Condition Assessment Crew

- Staff routinely perform tests and preventive maintenance of the Smart Cover system. During the month of April, staff assessed 5 Smart Cover units to ensure their reliability. These routine assessments include testing antennas, changing batteries, and cleaning and calibrating the sensors at each of the Smart Cover locations.
- In the month of April, Condition Assessment staff responded to three (3) service calls for the District for a total of 8 Staff hours. Staff provided services for calls of the following nature: (1) rattling manhole cover/ 125 Butterfield Rd., San Anselmo, (2) possible sewer leak / 2 Villa Ct., Kentfield, (3) Sewer smell / 136 Almenar Dr., Greenbrae. No sewer leaks were detected.

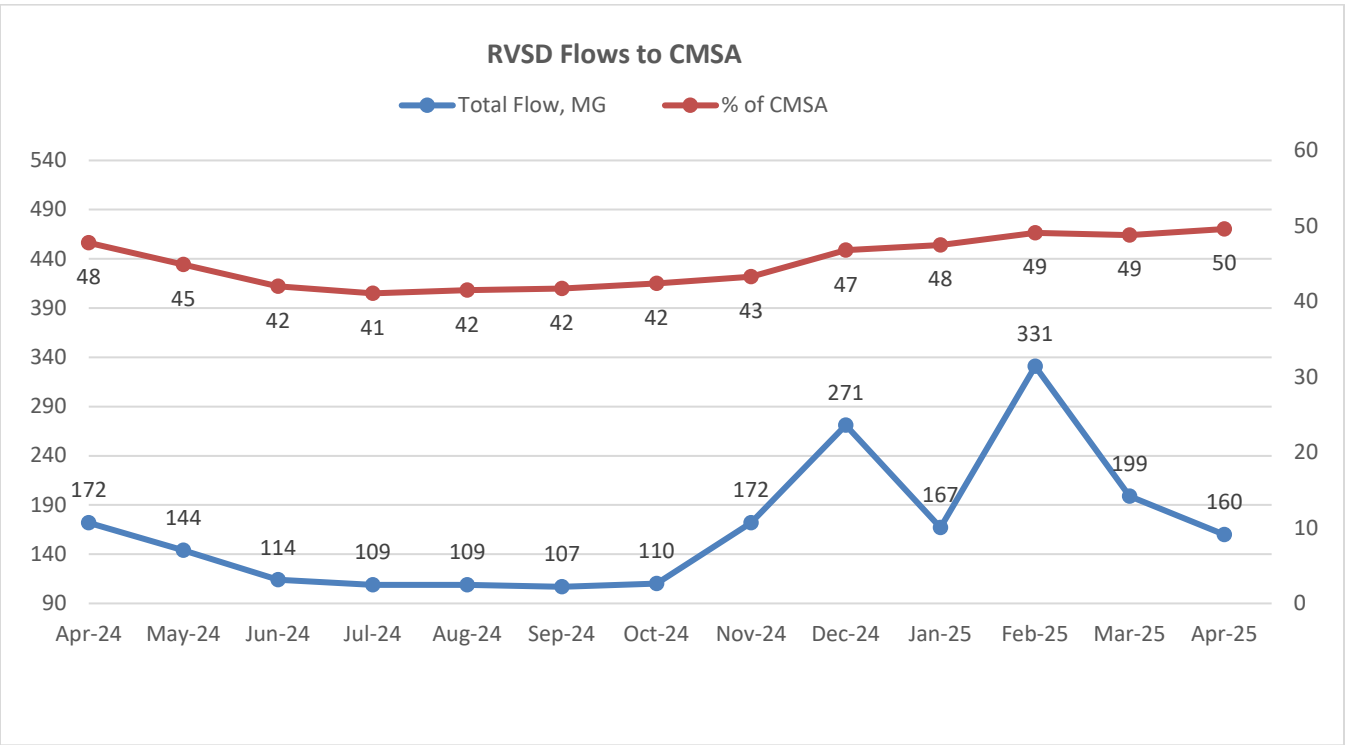
PUMP STATIONS

Pump stations convey wastewater collected by gravity through force mains to points downstream in the system or to the WWTP. Maintenance and monitoring of the pump stations and related assets is critical in managing the collection system. The metrics categories in this report for Pump Stations are Flow, Maintenance, and Energy.

Flow

All of RVSD’s flow is conveyed in the force main network to CMSA, through one of seven pump stations: PS 15 Kentfield, PS 24 630 S Eliseo, PS 25 1350 S Eliseo, PS 14 Larkspur, PS 12 Bon Air, PS 13 Greenbrae, or PS 10 Larkspur Landing B. Pump stations are the primary location where flow data is collected. Maintenance and energy needs directly relate to flow conditions in the system.

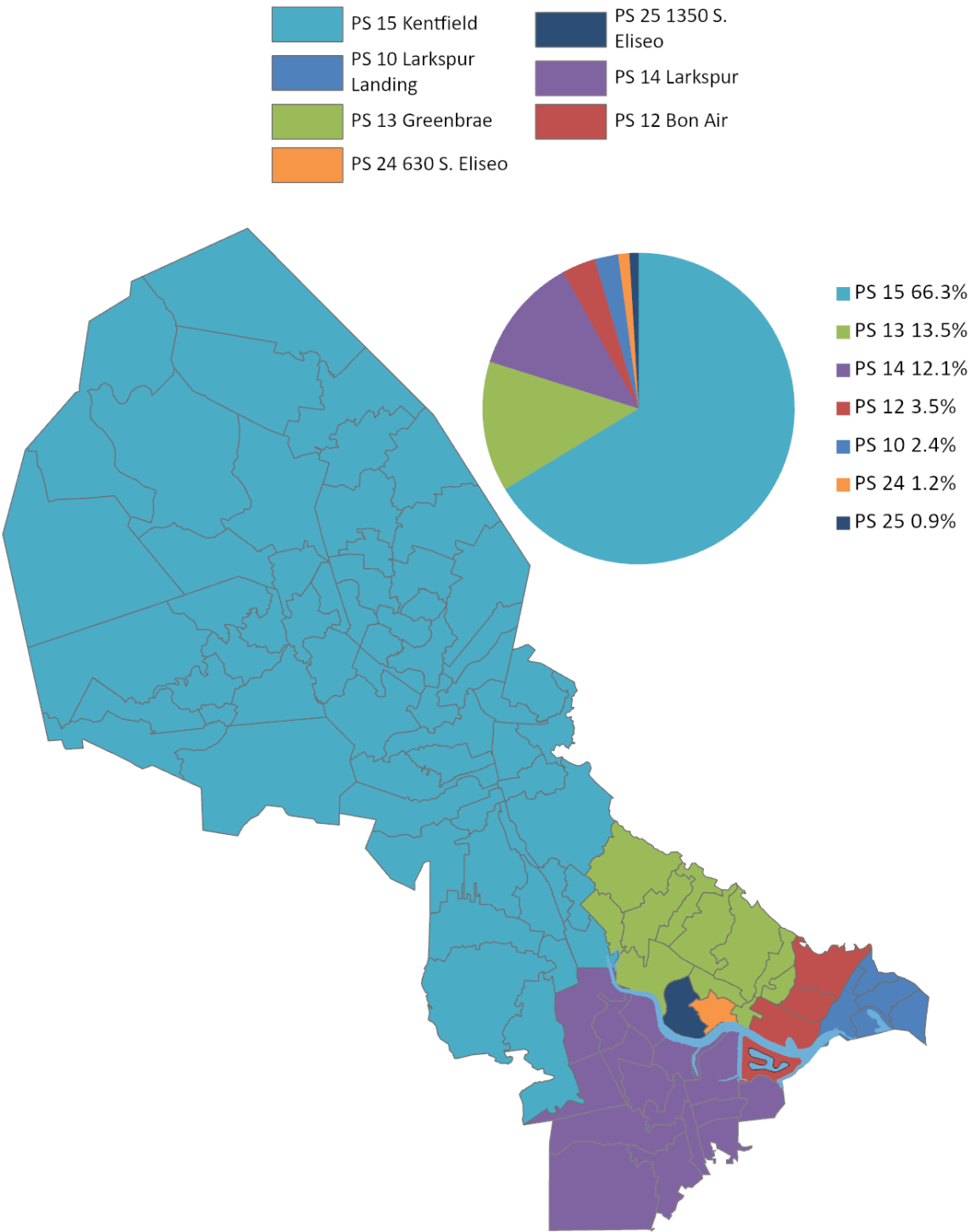
Flow	
Total Flow Volume	160 MG
ADWF	4.9 MGD
Total Flow Volume versus Calculated ADWF Volume	1.09
PWWF	10.9 MGD
Wet Weather Peaking Factor (PWWF/ADWF)	2.2



Pump Station Flow

RVSD has installed Supervisory Control and Data Acquisition (SCADA) software at all the major pump stations. SCADA allows the District to track pump station flows in real time and identify critical maintenance issues. Relative flows pumped by the pump stations to the CMSA treatment plant this month are shown in the graph below. In the wet season PS15 increases to above 2/3 of the total flow.

Total Flow By Pump Station



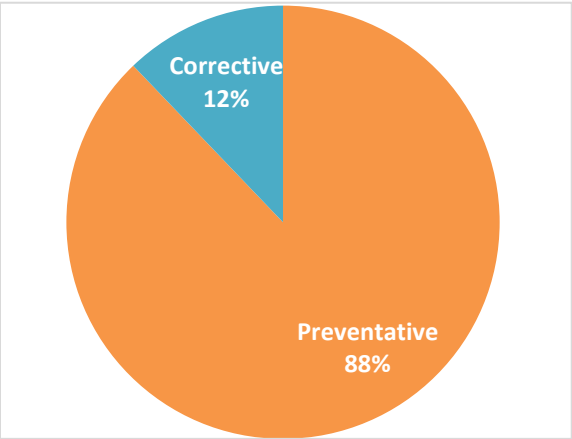
Pump Station Maintenance

Maintenance at pump stations is essential for operational reliability and efficiency. The many electrical, mechanical, and structural components at pump stations require regular preventative maintenance, which reduces overall costs, protecting or extending service life and improving reliability.

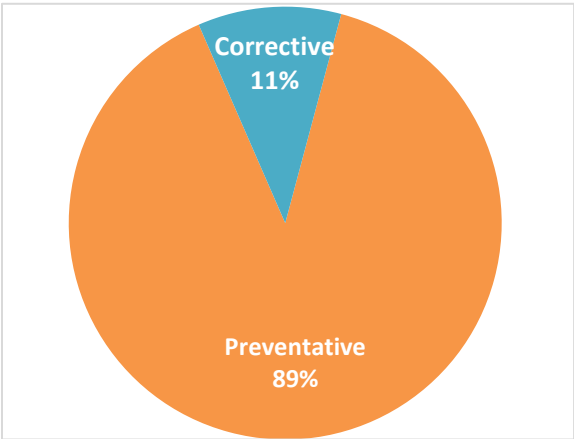
Maintenance Type Performed		
Maintenance Type	Current Month	FYTD
Mechanical Preventative	78	739
Mechanical Corrective	10	79
Electrical Preventative	16	153
Electrical Corrective	3	28
TOTAL	107	999

Distribution of Pump Station Maintenance

Understanding the distribution of preventative versus corrective maintenance aids in the effective planning of future O&M and capital improvement activities.



Maintenance Type Current Month



Maintenance Type FYTD

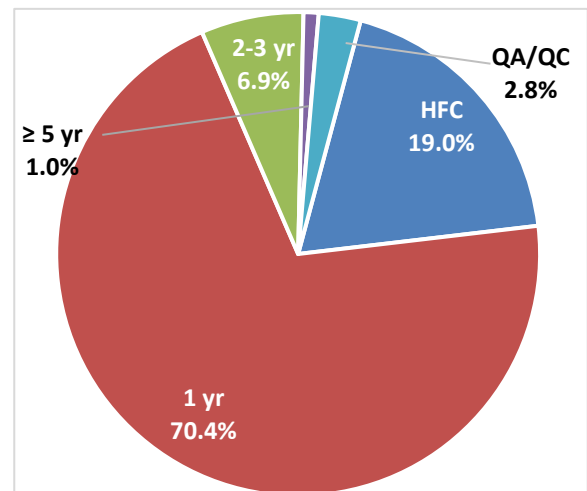
GRAVITY SEWER LINES

Gravity sewer lines collect and convey wastewater downstream. Maintenance, assessments, and repairs can prevent avoidable wastewater spills, protect public health and the environment, reduce odors, and minimize costs. The metrics categories in this report for Gravity Sewer Lines are Pipe Cleaning, Condition Assessment, and Repair.

Pipe Cleaning

Pipe cleaning is the fundamental preventative maintenance activity for gravity sewer pipelines and can prevent wastewater spills, reduce service calls, and extend the life of the assets. The District has implemented a quality assurance program to provide a higher level of service using CCTV cameras.

Pipe Cleaning Footage		
Cleaning Schedule	Current Month	FYTD
HFC	43,130	128,662
1 yr	0	477,233
2-3 yr	1,896	46,554
≥ 5 yr	0	6,847
CCTV QA/QC	597	18,999
TOTAL	45,623	678,295

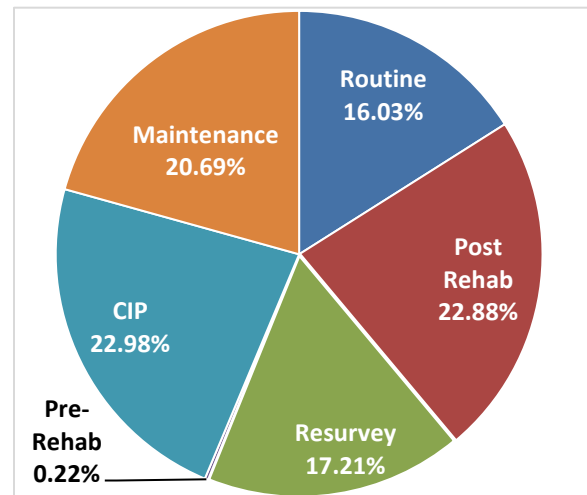


Cleaning and QA/QC Completed by Schedule

Condition Assessment

Condition assessment is used to understand and monitor the condition of infrastructure assets.

CCTV Inspection Footage by Purpose		
CCTV Purpose	Current Month	FYTD
CIP Assessment	0	22,514
Maintenance Related	5,521	20,265
Routine Assessment	5,846	15,702
Resurvey	0	16,857
Post Rehab	0	22,411
Pre-Rehab	0	216
I/I Investigation	0	0
TOTAL	11,367	97,965



CCTV Completed by Purpose

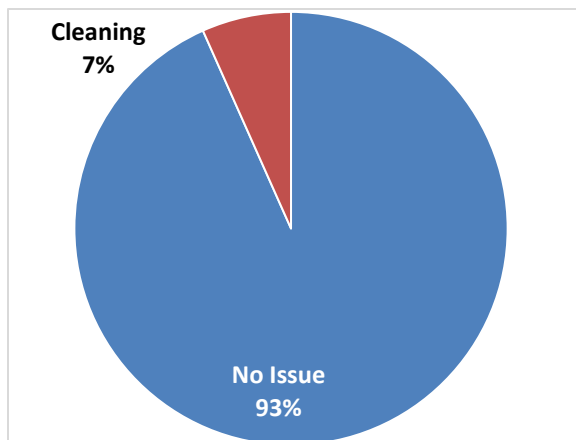
Manhole Observations

To ensure that there isn't root intrusion or other blockages forming in District assets, a manhole observation program was created at the end of FY 2022/23. All pipes that have not been cleaned in the last two years have their manholes observed and maintenance issues documented.

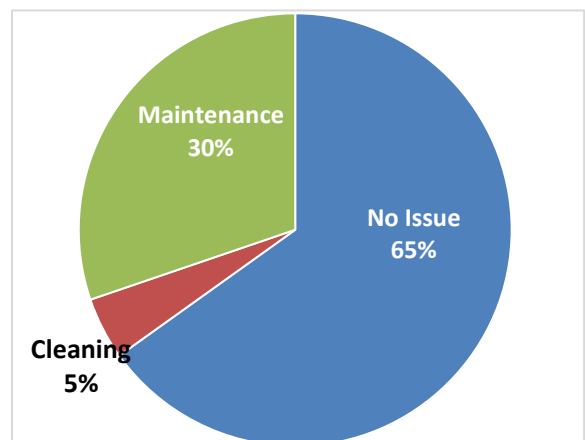
Manhole Observations		
Finding	Current Month	FYTD
No issue	28	37
Cleaning Needed	2	2
Maint. Needed	0	13
Risk of Blockage	0	0
TOTAL	30	52

Distribution of Observations

The distribution of observations allows more effective planning of future O&M improvement activities and informs the pipe cleaning schedule.



Observations Current Month



Observations FYTD

District Water Use

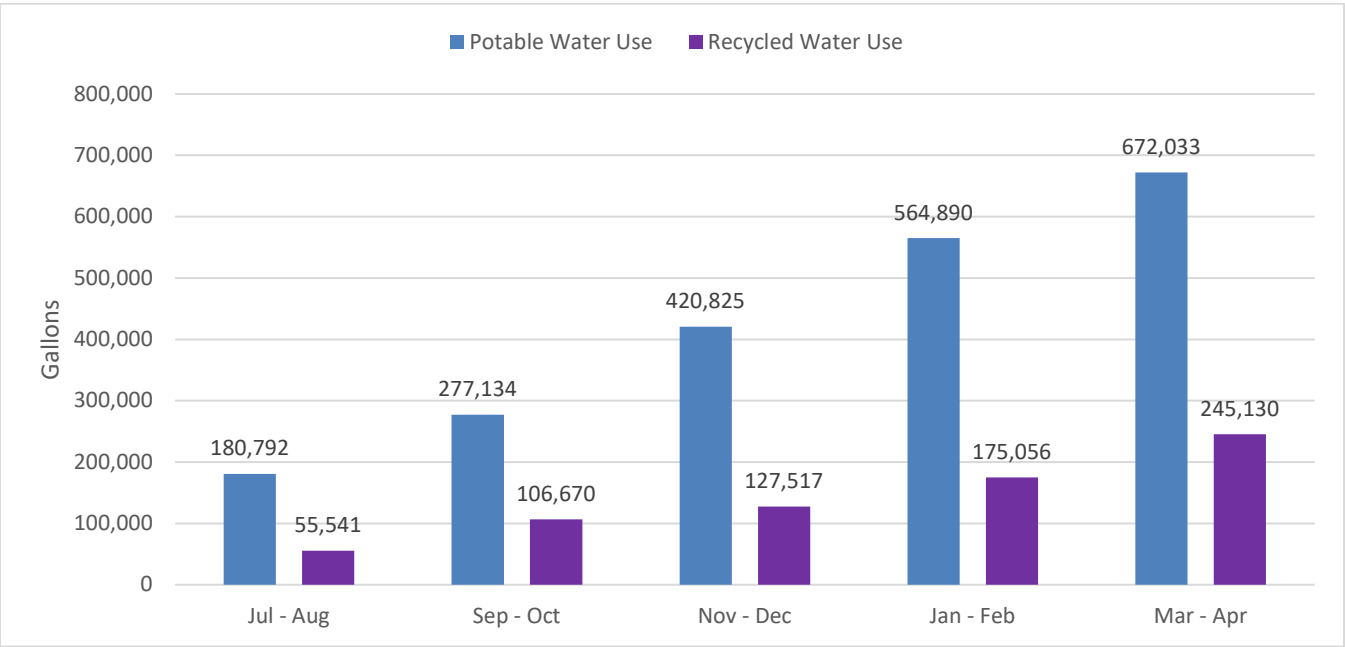
The District uses recycled water for sewer cleaning, using disinfected-23 MPN quality water from the CMSA truck fill station. Below is the total recycled water usage for the current month and fiscal year.

Recycled Water Use by Purpose (in gals)		
Purpose	Current Month	FYTD
Sewer Cleaning	35,825	245,130
TOTAL	35,825	245,130

Distribution of Water Use

Using recycled water for various operational activities is environmentally responsible and sustainable in the long term. The volume of recycled water use equals the volume of potable water conserved. Conserving potable water makes more available for human uses of water for health and safety, and environmental uses of water for fish and wildlife habitat in the Lagunitas Creek and Russian River watersheds. The Cumulative Potable and Recycled Water Use graph below is updated every other month when potable water use data is made available.

FY 2024/2025 Cumulative Potable and Recycled Water Use



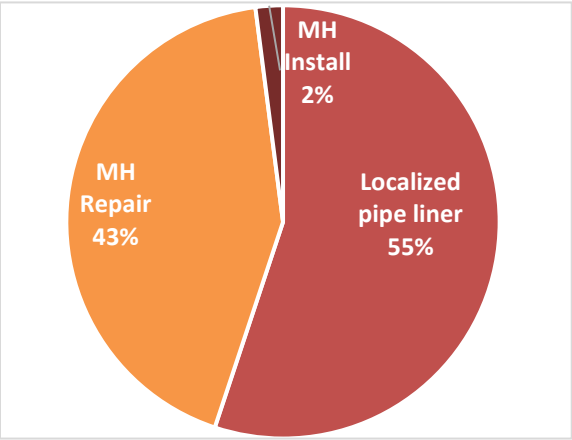
Repair

The Repair division allows the District to perform cost effective and vital work without the need to hire additional contractors.

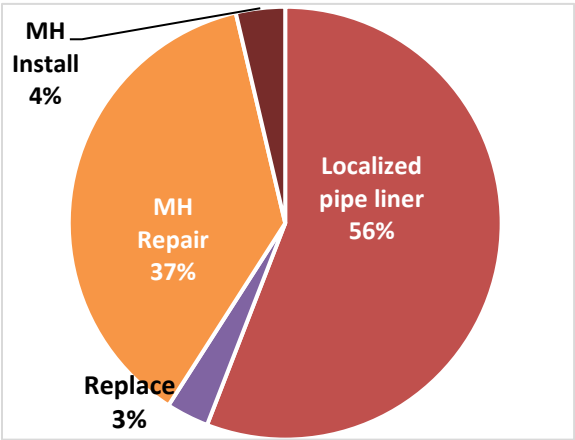
Repair Activity by Type		
Repair Type	Current Month	FYTD
Localized pipe liner	27	228
Replacement Repair	0	13
Manhole repair	21	152
Manhole Install	1	15
TOTAL	49	408

Distribution of Repair Work

Understanding the distribution of repair work allows more effective planning of future O&M and capital improvement activities.



Repair Type Current Month



Repair Type FYTD

Fats, Oils and Grease (FOG) Program

The District's Fats, Oils and Grease (FOG) Program is administered by CMSA through a program agreement. Currently, there are 83 Food Service Establishments (FSEs) within the District that require an annual inspection and 21 that are required to be inspected three times per year. This list will change over time as FSEs open or shut down. To have a highly effective FOG program it is essential that all FSEs are inspected at least annually or based on their permitted schedule. Below is the total number of inspections performed for the current month and fiscal year.

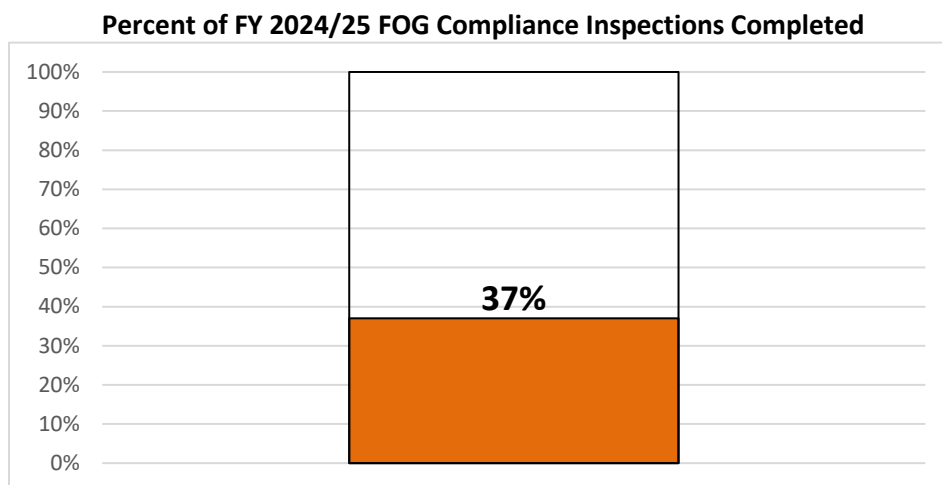
Inspections Performed			
Purpose	Current Month	FYTD	Total Planned INSP
Compliance	21	54	146
TOTAL	21	54	146

FOG Compliance Inspections

Staff utilizing the newly instated supervisor review function within Info Asset, have been notifying supervisory staff and CMSA inspectors of heavy grease within the collection system. Staff have reported that this coordination is making a positive impact within the system.

FOG Compliance Annual Progress

Compliance inspections completed are expected to average 8.3% (1/12) per month. Due to CMSA administering other FOG programs throughout the county, there will be some months that no compliance inspections take place within the Ross Valley service area.



LATERAL INSPECTIONS

District inspectors conduct inspections and provide technical customer support and enforcement over private sewer lateral repair and replacements.

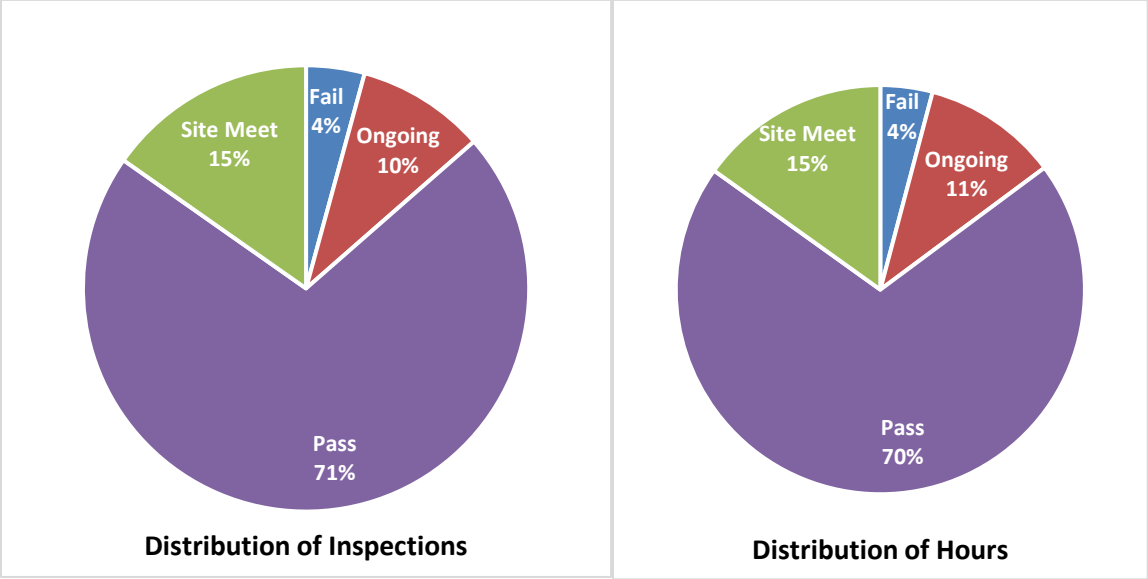
Number of Inspections and Footage Replaced

Lateral inspections have increased over the years due to increased lateral replacement activity driven by the District's lateral programs. Inspections staff complete more lateral inspection work orders than the number of laterals that are replaced, due to additional field meets and investigations as well as re-inspections when the lateral does not pass inspection the first time.

Lateral Inspections				
Type	INSP Current	INSP FYTD	Hours Current	Hours FYTD
Fail	1	15	1	15
Ongoing	0	33	0	39
Pass	36	252	37	255
Site Meet	4	54	5	55
TOTAL	41	354	43	364

Lateral Replacements				
Type	INSP Current	INSP FYTD	Footage Current	Footage FYTD
Repaired	2	16	36	639
Replaced	34	236	1,758	17,820
TOTAL	36	252	1,794	18,459

Distribution by Inspection Type



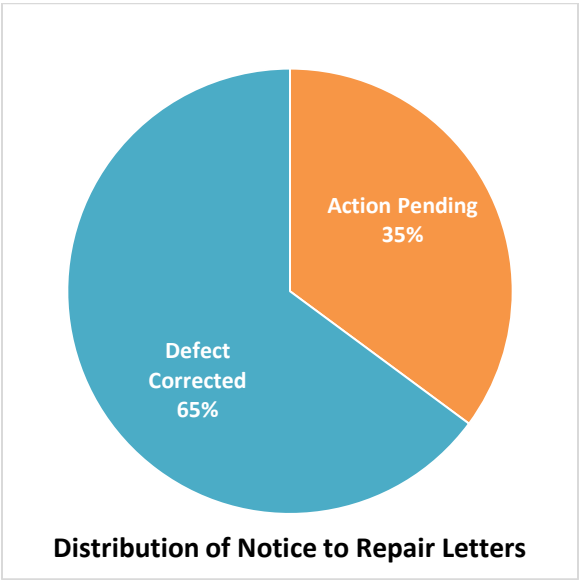
Dye Testing

When Condition Assessment staff come across a defective lateral during routine assessment, a dye test is performed to confirm ownership.

Dye Tests				
Type	Current	FYTD	Hours Current	Hours FYTD
Dye Test	3	25	4	47
TOTAL	3	25	4	47

Notice to Repair

The dye test information is used to generate “Notice to Repair” letters and the homeowner is notified of their responsibility to fix the defective connection. Below is the distribution of pending actions versus corrected defects since the inception of the program.



SERVICE CALLS

Service calls are by nature unplanned activities and can be a measure of the quality of wastewater collection service. A high number of service calls reduces the availability of O&M resources to complete preventative maintenance and scheduled repairs. The metrics categories in this report for Service Calls are the Number of Calls and Staff Hours and Distribution by Cause.

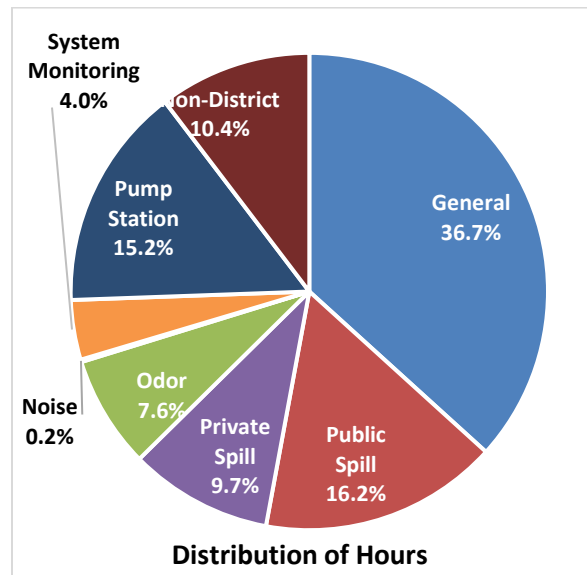
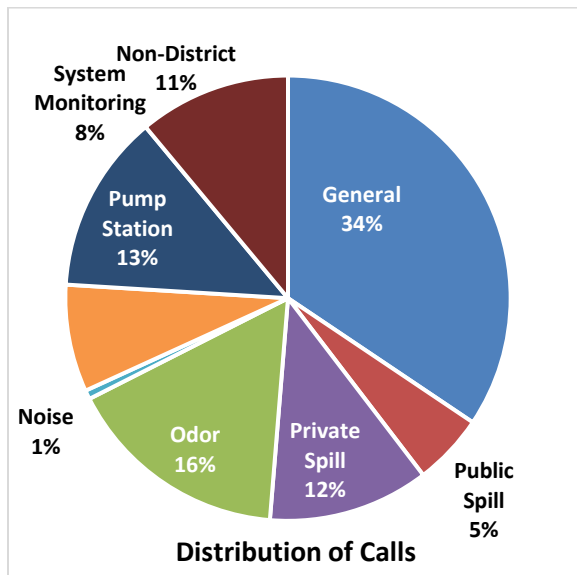
Number of Calls and Staff Hours

Service calls both during normal hours and after hours take up a considerable amount of staff resources. To provide a high level of service to customers, the District is committed to comprehensive management of all calls.

Calls and Hours by Cause of Service Call				
Cause	# Calls	Calls FYTD	Staff Hours	Hours FYTD
General	7	60	47	274
Public Spill	0	8	0	100
Private Spill	2	20	11	71
Odor complaints	1	26	2	49
Noise complaints	0	1	0	1
System Monitoring	0	12	0	25
Pump Station Alarms	2	22	11	105
Non-District incidents	2	19	14	78
TOTAL	14	168	85	703

Distribution by Cause

Understanding service call distribution by cause allows more effective planning of future O&M activities.



SANITARY SEWER SPILLS

Wastewater spills affect public health and the environment. Preventing spills is fundamental to the proper operation of the collection system. The metrics categories in this report for Sanitary Sewer Spills are the Public Spills by Category, Public Spills by Cause, Distribution of Spills by Cause, and Spill Volume versus Conveyance to WWTP.

Spill Categories

Category 1: Discharge of untreated or partially treated wastewater of any volume resulting from a sanitary sewer system failure or flow condition that either:

- Reaches surface water and/or drainage channel tributary to a surface water; or
- Reached a Municipal Separate Storm Sewer System (MS4) and was not fully captured and returned to the sanitary sewer system or otherwise captured and disposed of properly.

Category 2: Discharge of untreated or partially treated wastewater greater than or equal to 1,000 gallons resulting from a sanitary sewer system failure or flow condition that either:

- Does not reach surface water, a drainage channel, or an MS4, or
- The entire Spill discharged to the storm drain system was fully recovered and disposed of properly.

Category 3: A Category 3 spill is a spill of equal to or greater than 50 gallons and less than 1,000 gallons, from or caused by a sanitary sewer system that does not discharge to a surface water.

Category 4: A spill of less than 50 gallons, from or caused by a sanitary sewer system that does not discharge to a surface water.

Public Spills by Category

Public Spills are categorized for regulatory purpose by the State of California and reported through CIWQS to the RWQCB.

Spills by CIWQS Category				
Category	# Spills	Spills FYTD	Volume, gal	Volume FYTD
1	0	2	0	114,309
2	0	0	0	0
3	0	3	0	865
4	0	3	0	51
TOTAL	0	8	0	115,225

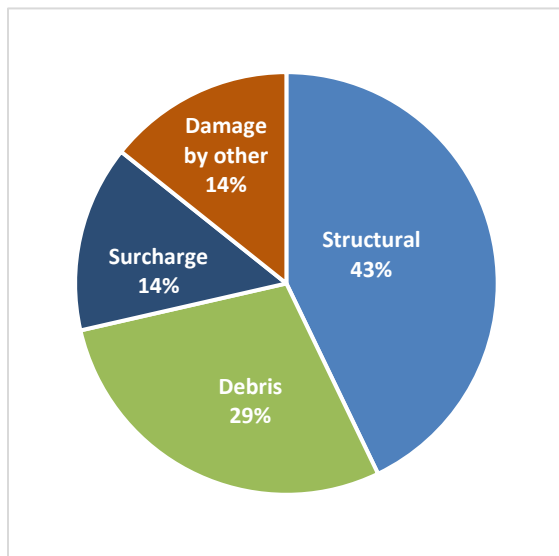
Public Spills by Cause

Tracking the cause of Spills is a regulatory requirement for CIWQS Spill reporting. The data is used in planning, O&M, capital improvement, and enforcement activities.

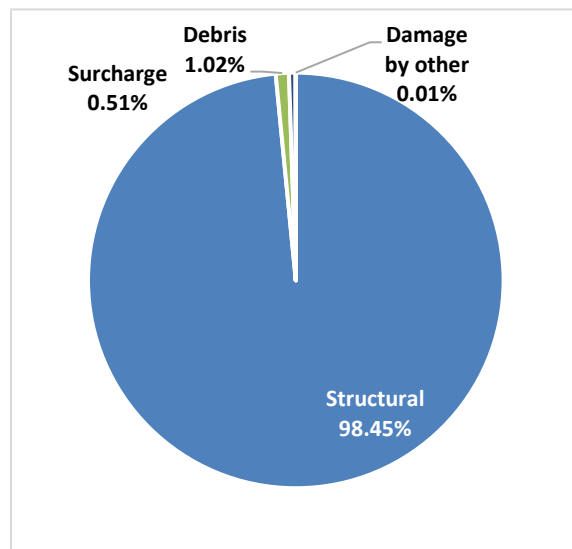
Spills by Cause				
Category	# Spills	Spills FYTD	Volume, gal	Volume FYTD
Structural	0	4	0	113,442
Roots	0	0	0	0
Debris	0	2	0	1,179
FOG	0	0	0	0
Construction	0	0	0	0
Surcharge	0	1	0	589
Operator Error	0	0	0	0
PS Power Failure	0	0	0	0
CS Maint. Caused	0	0	0	0
Damage by other	0	1	0	15

Distribution of Spills by Cause

Understanding how Spills are distributed by cause allows more effective planning of future O&M, capital improvement, and enforcement activities. In the month of April, the District had no sewer spills.



Distribution of Spills



Distribution of Spill Volume

Spill Volume versus Conveyance to WWTP

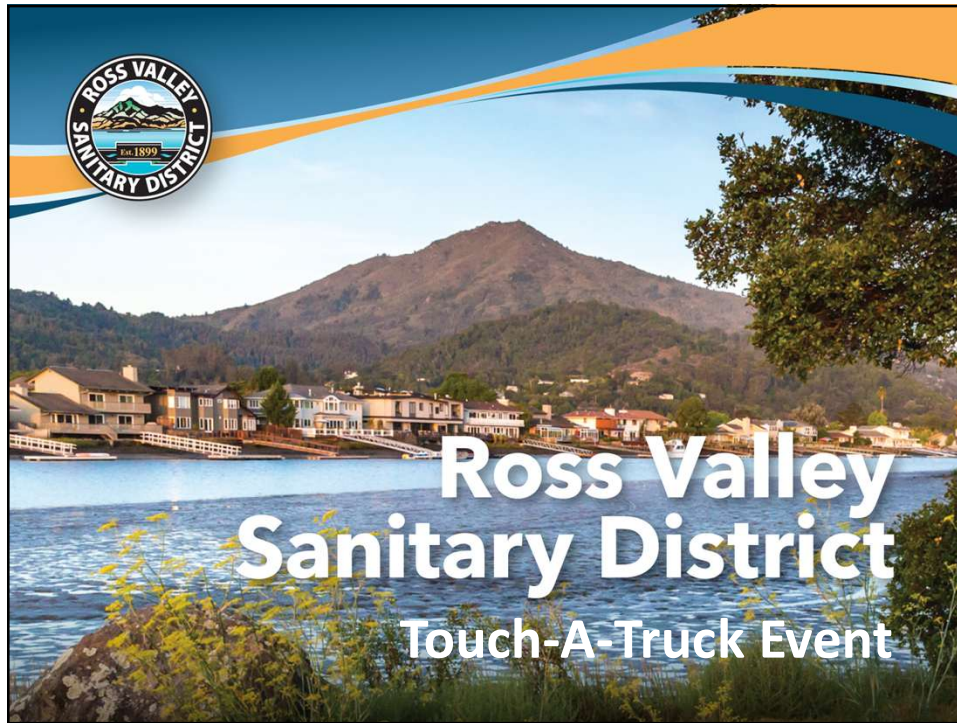
Spills are wastewater that could not be conveyed by the collection system.

Spill Volume versus WWTP Influent			
Month	Spill, gal	WWTP, gal	%
April	0	160,000,000	0%


ACRONYMS, ABBREVIATIONS, TERMS, AND DEFINITIONS

ADWF	Average Dry Weather Flow
CCTV	closed circuit television
CDO	Cease and Desist Order
CIP	Capital Improvement Plan or Program
CIWQS	California Integrated Water Quality System
CMMS	Computerized Maintenance Management System
CMSA	Central Marin Sanitation Agency
COF	Consequence of Failure
District	Ross Valley Sanitary District
F _c	Consequence of Failure
F _L	Likelihood of Failure
FM	force main
FOG	Fats, Oil, and Grease
ft	feet
FY	Fiscal Year
gal	gallons
GIS	Geographic Information Systems
GPS	Global Positioning System for satellite-based location information
HFC	High Frequency Cleaning, <1 year
hr	hour
IAMP	Infrastructure Asset Management Plan
I/I	infiltration/inflow
in	inches
InfoAsset	District's CMMS software
kWh	kilowatt-hour; unit of energy
LF	linear feet
LOF	Likelihood of Failure
LOS	Level of Service
LS	Lift Station
MACP	Manhole Assessment and Certification Program ©
MG	million gallons; measure of flow volume.
mgd	million gallons per day; measure of flow rate
mi	miles
O&M	Operations and Maintenance
PACP	Pipeline Assessment and Certification Program ©
PS	Pump Station
PWWF	Peak Wet Weather Flow
QA/QC	quality assurance and quality control
RDI/I	rainfall-dependent infiltration/inflow
RVSD	Ross Valley Sanitary District
RWQCB	Regional Water Quality Control Board
SCADA	supervisory control and data acquisition
SOP	Standard Operating Procedure
SSMP	Sewer System Management Plan
SSS	Sanitary Sewer Spill
yr	year

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Touch-A-Truck Benefit

- RVSD was invited to participate at the Touch-A-Truck benefit for the new Larkspur library



www.RVSD.org

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Combo Truck – Did You Know?



This is CB03 —
Our New Vac-Con Combo Truck!

CB03 is built to handle **two powerful jobs** in one.


Depending on its setup, CB03 can:

- Vacuum up debris, sludge, and grit from manholes and catch basins — with thousands of pounds of suction force!
- Blast through tough clogs, grease, and even tree roots in sewer lines.


CB03 plays a key role in protecting public health and the environment by clearing blockages, which helps prevent sewer backups and overflows.

www.RVSD.org

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Star Wars Themed Latex Gloves Outreach



May the 4th Celebration

Mystery Box
THE FLUSH AWAKENS
Can you guess what's clogging our pipes?
Reach in if you dare!
Don't worry... it probably doesn't bite.
(Hint: It's something that should **NOT** be flushed!)

What's in the Sewer?
ATTACK OF THE CLOGS...
Yep, it's latex gloves!
Did you know that people sometimes flush gloves, wipes, and even toys down the toilet?
But that stuff can clog pipes and cause big sewer problems!
Only flush the 3 P's:
Pee, Poop, and (toilet) Paper!

www.RVSD.org

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