Ross Valley Sanitary District

2024 Sewer Rate and Capacity Charge Study

Final Report

May 20, 2024

May 20, 2024

Ms. Felicia Newhouse
Assistant General Manager
Ross Valley Sanitary District
1111 Anderson Dr.
San Rafael, CA 94901

Re: 2024 Sewer Rate and Capacity Charge Study

Dear Ms. Newhouse,

Hildebrand Consulting is pleased to present this 2024 Sewer Rate and Capacity Charge Study (Study) that we performed for Ross Valley Sanitary District (District). We appreciate the fine assistance provided by you and all of the members of the District staff who participated in the Study.

If you or others at the District have any questions, please do not hesitate to contact me at:

mhildebrand@hildco.com
(510) 316-0621

We appreciate the opportunity to be of service to the District and look forward to the possibility of doing so again in the near future.

Sincerely,

Mark Hildebrand
Hildebrand Consulting, LLC

Enclosure

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List of Acronyms

ADU	Accessory Dwelling Unit
AWWA	American Water Works Association
BOD	biochemical oxygen demand
CCI	ENR's (periodic) Construction Cost Index
CDO	Cease and Desist Order
CIP	capital improvement program
COS	cost of service
CMSA	Central Marin Sanitation Agency
DCR	debt service coverage ratio
EDU	equivalent dwelling unit; a standard unit measure of sewer utility service based on the volume and strength of sewer flow from an average single-family residential account
ENR	Engineering News Record (periodical)
DFU	drainage fixture unit
FY	fiscal year (which ends on June 30 for the District)
GPD	gallons per day
HCF	hundreds of cubic feet
IAMP	Infrastructure Asset Management Plan
MMWD	Marin Municipal Water District
O&M	operations and maintenance
PayGo	"pay as you go" (i.e. cash financing for all capital projects)
RCN	replacement cost new
RCNLD	replacement cost new less depreciation
SSC	Sewer Service Charge
TSS	total suspended solids
WEF	Water Environment Federation

Section 1. INTRODUCTION

Hildebrand Consulting, LLC has been retained by Ross Valley Sanitary District (District) to conduct a Sewer Rate and Capacity Charge Study (Study). The Study also includes an update to fees associated with development permits and services. This report describes in detail the assumptions, procedures, and results of the Study, including conclusions and recommendations.

1.1 UTILITY BACKGROUND

The District provides sewer collection and conveyance services for over 15,900 residential and business accounts with a population of nearly 45,000[1] located within the City of Larkspur, the Towns of Ross, San Anselmo, and Fairfax, and the unincorporated areas of Greenbrae, Bon Air, Kentfield, and Sleepy Hollow (collectively known as Ross Valley). The District has historically conveyed an average of about 4.0 million gallons per day to the regional sewer treatment plant operated by Central Marin Sanitation Agency (CMSA). The District constructs, operates, maintains, repairs, and replaces sewer collection system facilities as needed to provide reliable service to its customers and remain in compliance with applicable standards and regulations.

The District's rates were last adjusted in 2019. The major recommendations from that study included:

1) Calibrating the rate differential between the Ross Valley and Larkspur service areas to ensure that the rates properly reflect the property tax contributions made by Ross Valley customers to the District.

[1] Source: Ross Sanitary District 2023/24 Fiscal Year Budget

2) Issue debt in order to finance a short-term "spike" in capital spending while raising rates with the goal of moving towards a "pay-as-you-go" (PayGo) financial strategy (whereby all capital projects are cash financed).

3) Adopt annual rate increases in the range of 6 percent per year for five years (through the current fiscal year, FY 2023/24).

1.2 SCOPE & OBJECTIVES OF STUDY

The scope of this Study is to prepare a multi-year financial plan, review the District's existing rate structure, and propose a 5-year rate program. The primary objectives of this Study are to:

i. Develop a multi-year financial management plan that integrates the District's operational and capital project funding needs

ii. Identify future rate adjustments to sewer rates to help ensure adequate revenues to meet the District's ongoing financial obligations

iii. Determine the cost of providing sewer service to customer classes using industry-accepted methodologies that are aligned with industry standard practices for rate setting as promulgated by the AWWA's M1 Manual[2]

iv. Recommend specific updates to the District's existing rate structures in order to ensure that the District continues to equitably recover the cost of service and comport with industry standards and California's legal requirements

[2] Principles of Water Rates, Fees and Charges: Manual of Water Supply Practices M1, (6th edition), which documents many of the standards used by professionals in the utility rate-setting industry

1.3 STUDY DRIVERS

The following describes the drivers that initiated the need for this Study, and a general description of the solutions that were used to address those challenges.

Driver: The 2019 rate study adopted a rate schedule through the current fiscal year.

Solution: Update the District's 10-year financial plan and propose rates that will meet the District's revenue needs over the next 5 years.

Driver: The differential between the Ross Valley service area sewer rates and the Larkspur service area rates has shifted due to a relative change in the amount of ad valorem property tax revenue contributed by Ross Valley customers.

Solution: Calibrate the differential between the service area rates to ensure that Ross Valley customers are made whole (see Section 3.1.3).

Driver: The District has executed the 2019 plan for delivering capital improvement work as well as previous capital spending associated with the 2013 Cease and Desist Order and is entering into a phase of less volatile capital spending.

Solution: Evaluate the rate revenue needs for the coming 10 years in order to cash finance the projected capital spending.

1.4 STUDY METHODOLOGY

This Study applied methodologies that are aligned with industry standard practices for rate setting as promulgated by the Water Environment Federation (WEF) and all applicable law, including California Constitution Article XIII D, Section 6(b), commonly known as Proposition 218.

The Study began with development of a multi-year financial management plan that determined the level of annual rate revenue required to cover projected annual operating expenses, debt service (including coverage targets), and capital cost requirements while maintaining adequate reserves. The District's existing financial planning model was updated to reflect the District's financial dynamics and latest available data for the District' operations in order to develop a long-term financial

management plan, inclusive of projected annual revenue requirements and corresponding annual rate adjustments.

Revenue requirements calculated in the financial plan for FY 2024/25 were then used to perform a detailed cost-of-service analysis. The cost-of-service analysis and rate structure design were conducted based upon principles outlined by the WEF, legal requirements (Proposition 218) and other generally accepted industry practices to develop rates that reflect the cost of providing service.

Preliminary recommendations for the financial plan and updated rate structure were presented to the Board on February 14th, 2024. Final recommendations will be presented in March and a Public Hearing is anticipated to be held in May. Two public workshops with the Board's Finance Committee also solicited input on the Study recommendation. This report reflects the feedback of those discussions and presents a description of the analysis, conclusions, and specific rate structure and rates by customer class.

Section 2. FINANCIAL PLAN

This section presents the financial plan, including a description of the source data, assumptions, and the District's financial policies. The section concludes with a recommended 5-year plan for sewer rate adjustments**.** Schedules 1 through 4 (attached to this report) include detailed data supporting the financial plan discussed herein.

The 10-year financial plan was developed through several interactive work sessions with both District staff and the Board's Finance Committee. As a result of this process, the Study has produced a robust financial plan that will allow the District to meet its revenue requirements and financial performance objectives throughout the projection period while striving to minimize rate increases.

2.1 FINANCIAL DATA & ASSUMPTIONS

The District provided historical and budgeted financial information associated with operation of the sewer system, including historical and budgeted operating costs, a multi-year capital improvement program (CIP), and outstanding debt service obligations. District staff also assisted in providing other assumptions and policies, such as projected CMSA costs (for both debt and operations), operating and capital reserve targets, and escalation rates for operating costs (all of which are described in the following subsections).

2.1.1 BEGINNING FUND BALANCES

The ending cash balances for FY 2021/22 were used to establish the FY 2022/23 beginning balances, as outlined in **Table 1**.

Table 1: Beginning Cash Balance July 1, 2023

Operating Fund	
Cash/Cash Equivalents:	**$12,367,000**
Target Operations Reserves:	$10,217,000
Target Emergency Reserve:	$2,043,000
Available Cash:	$107,000
Capital Fund	
Cash/Cash Equivalents:	**$2,150,000**
Target Capital Reserve:	$5,526,000
Restricted Funds	
Canyon Road Trust:	$9,000
Pension Trust:	$7,541,000
Bond Trust	$1,588,000
Total Restricted Funds:	**$9,129,000**
Grand Total:	**$23,646,000**

2.1.2 CUSTOMER GROWTH

Over the past 5 years the District has collected an average of approximately $200,000 in Connection Fee revenue from new customers connecting to the system (excluding FY 2020/21 which was an anomaly due to a large development project). This level of revenue corresponds with a growth rate of approximately 0.15 percent. This Study assumes that this rate of growth will continue over the next 10-year planning period. As

it relates to the financial plan, the growth rate affects both the size of the customer base paying rates, as well as the amount of annual capacity charge revenue received.

2.1.3 RATE REVENUES

Rate revenue is the revenue generated from customers for sewer service. The District receives rate revenue from its Sewer Service Charge (SCC), which is assessed to sewer customers based on an assigned number of equivalent dwelling units (EDUs). Rate revenue in the financial plan begins with FY 2022/23 actual rate revenues, which are adjusted annually to reflect assumed customer growth as well as the annual rate revenue adjustments proposed by this Study. Budgeted and projected rate revenues are listed in Schedule 13.

The District provides low-income discounts to over 150 accounts, which results in about $60 thousand in lower rate revenue for the District. This expense is supported through building lease revenue (not through rate revenue).

2.1.4 NON-RATE REVENUES

In addition to rate revenue, the District receives a material amount of ad valorem tax revenue ("property tax"), as well as a less significant amount of miscellaneous service fees, capacity charge revenue[4], and interest revenue on investments. Projections of all non-rate revenues were based on FY 2022/23 actual revenues with the exception of interest income which was calculated annually based upon projected average fund

[3] The rate revenue in Schedule 1 includes the proposed rate adjustment proposed by this Report, as described in Section 2.2.

[4] It should be noted that California law (Government Code 660133) requires that capacity charge revenue be spent "solely for the purposes for which the charges were collected" (i.e. expansion-related projects).

balances and assumed interest rate of 1.23 percent on invested funds, which is consistent with the District's historical interest earnings. Ad valorem tax revenue was assumed to increase at 4.24 percent, which is 100 basis points lower than the average increase over the past 4 years (a lower increase is assumed given the historical property value increases over the past four years which we have assumed will not continue). Budgeted revenues are depicted in Figure 2 below and listed in detail in **Schedule 1**.

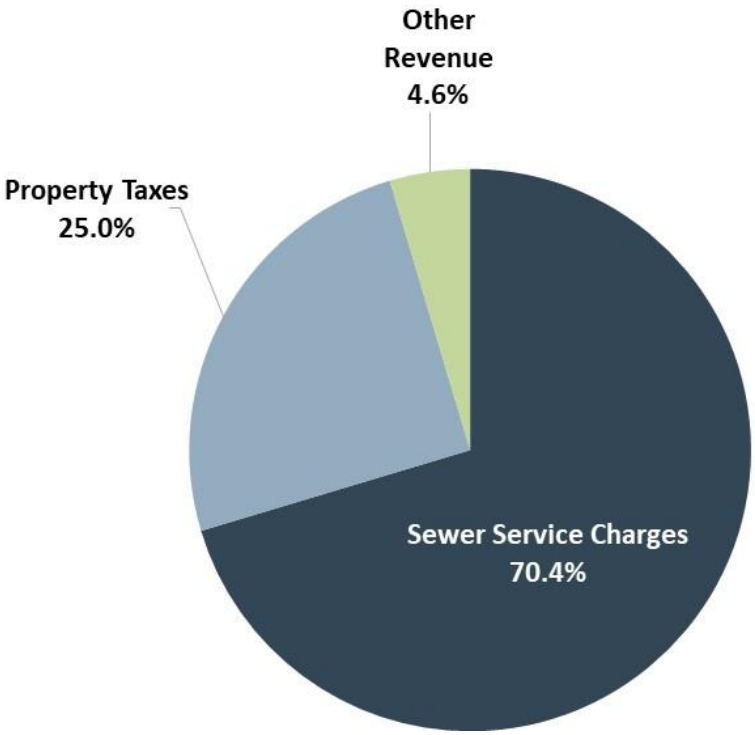


Figure 1: FY 2022/23 Actual Revenue Categories

2.1.5 OPERATING EXPENSES AND DEBT SERVICE

District operating expenses include all operating and maintenance expenses associated with the sewer collection system, CMSA payments, and administrative costs.

CMSA owns and operates the regional wastewater treatment plant, which treats and disposes of the wastewater flows from the member agencies' wastewater collection systems. CMSA's treatment charge is currently about one third of the District's annual operating and debt expenses, and the District's single largest operational expense. CMSA charges its member agencies for two costs: O&M and debt service. The O&M costs are allocated among the member agencies in proportion to the amount of flow, BOD, and TSS received from each respective agency's collection system. CMSA's capital debt service is allocated to the member agencies based on their respective EDU count and is treated as an O&M expense by each of the member agencies.

Future operating expenses were projected based upon the actual expenditures from FY 2022/23 and adjusted for inflation (see Section 2.1.6). Additional salary/benefit costs of $420 thousand were added to FY 2024/25 in anticipation of filling new staff positions.

The District's current outstanding debt includes a 2013 Revenue Bond, a 2014 Revenue Bond, a 2018 Revenue Bond, a 2019 Revenue Bond, and a 2023 Clean Water State Revolving Fund (SRF) loan. The total debt service in FY 2023/24 is approximately $6,708,000.

Actual expense categories for FY 2022/23 are depicted in **Figure 2**. Actual and projected operating and debt expenses are listed in detail in **Schedule 2** while capital expenses are discussed in Section 2.1.7 and detailed in **Schedule 3**.

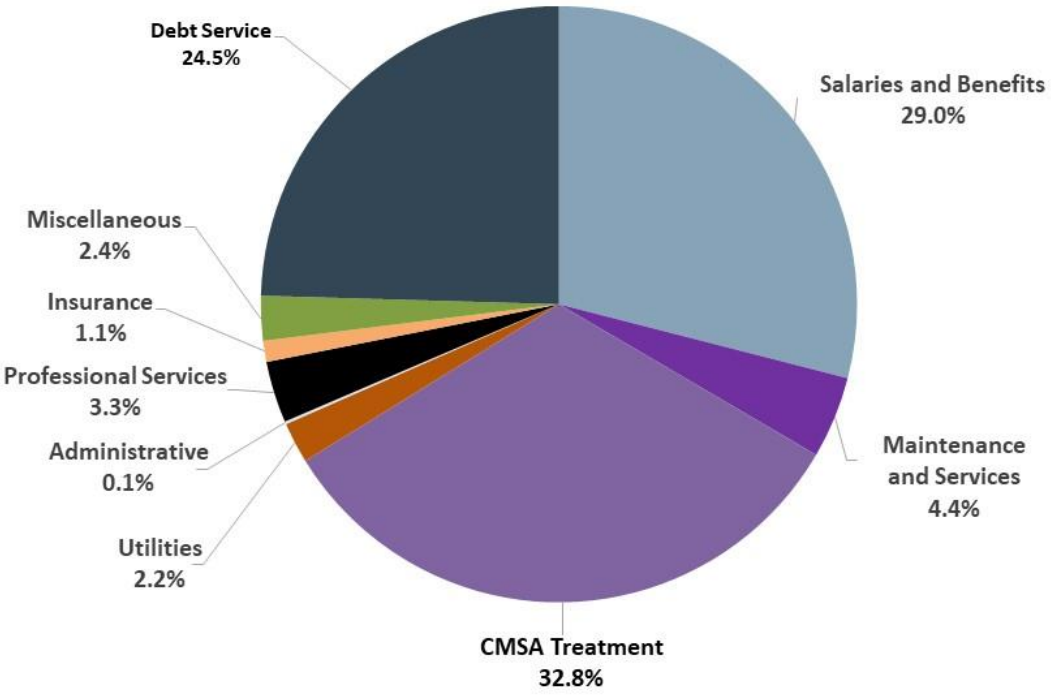


Figure 2: FY 2022/23 Actual Expense Categories

2.1.6 COST ESCALATION

Annual cost escalation factors for the various types of expenses were developed based upon a review of historical inflation trends, published inflation forecasts, industry experience, and discussions with District staff. During the projection period, most of the District's expenses are projected to increase at about 4.0 percent per year. Exceptions include CMSA (4.5 percent per year) and insurance (6 percent per year).

2.1.7 CAPITAL IMPROVEMENT PROGRAM

The District has concluded a period of high capital spending, which included projects associated with regulatory compliance, a remediation project at its Larkspur Landing property, and a new corporate facility. Prompted by the requirements of a 2013 Cease and Desist Order (CDO), the District successfully delivered about $92 million in capital

projects over the past 5 years, most of which was debt financed. Going forward, the District is entering a phase of "normal" capital spending which will proactively continue to rehabilitate the District's aging infrastructure. This level of capital spending is expected to be relatively consistent from year to year (see Figure 3).

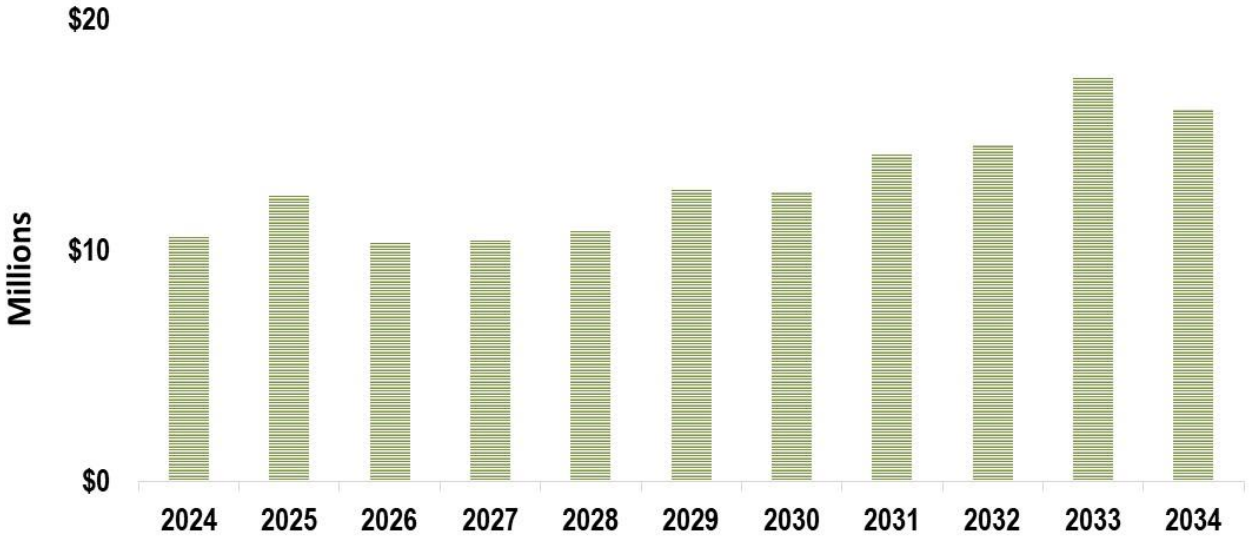


Figure 3: Projected Capital Spending

A detailed list of repair and replacement projects and associated costs is provided in **Schedule 3**.

2.1.8 RESERVE TARGETS

Target cash reserves for utilities are balances retained for specific cash flow needs. The target for reserves is an important component when developing a multi-year financial plan. Utilities rely on reserves for financial stability; credit rating agencies evaluate utilities in part on their adherence to formally adopted reserve targets; and lending agencies require utilities to maintain specific debt reserves for outstanding loans.

The District updated its formal Financial Policies in January of 2022. Those policies include three separate reserve targets, which are summarized below, (including some proposed revisions/refinements).

The target levels of the policies below are consistent with 1) Hildebrand Consulting's industry experience for similar systems, 2) the findings of reserve studies conducted by the American Water Works Association (AWWA), and 3) a healthy level of reserves for a utility per the evaluation criteria published by rating agencies (e.g. Fitch, Moody's, and Standard & Poor's).

Operating Reserve – An operating reserve is maintained in order to meet the liquidity needs for the District's day-to-day operations. Such a reserve ensures continuity of service regardless of short-term changes in cash flow or sudden increases in operating costs. More specifically, the target fund balance is designed to cover the cash flow (liquidity) requirements during the relatively long period (April through December) when the District receives no SCC revenue from the County.

The current policy guides the District to maintain cash and investments in an amount equal to fifty percent (50%) of the annual operating budget. Given the FY 2023/24 O&M budget of $21.2 million, the Operating Reserve target is currently about **$10.6 million**.

Emergency Reserve – This Emergency Reserve is intended to be used during operational or financial emergencies, which constitute significant unforeseen events that have a dramatic and immediate impact on the operations, assets or financial condition of the District. The target amount of the reserve is at least equal to ten percent (10%) of the budgeted annual operating expenses, but not less than $2.0 million. Given the FY 2023/24 O&M budget of $21.2 million, the Emergency Reserve target is currently about **$2.1 million.**

Capital Reserve – The District currently maintains a capital improvement and replacement fund balance sufficient to meet the cash flow requirements of the annual capital budget. The purpose of the Capital Reserve is to create a "buffer" for the

inherent volatility of the capital spending program. In other words, this reserve should be drawn down during years of higher-than-average capital spending. Conversely (and very importantly), the District should build this reserve during years when capital spending is below average. Having such a reserve is an integral component of a PayGo model so that rate "spikes" aren't needed in order to pay for outlier capital spending years.

The current policy guides the District to target a capital reserve equal to fifty percent (50%) of the annual average value of the future 5-year or 10-year CIP. The average capital spending for the next 10 years is about $11.6 million (see Section 2.1.7), therefore the current Capital Reserve target is about **$5.5 million**.

Minimum Reserves vs. Reserve Targets – This Study proposes that the District distinguish between "Minimum "Reserves" and "Reserve Targets". The first two reserves above (Operating Reserve and Emergency Reserve) are maintained for the purpose of mitigating unexpected expenses or events. For this reason, the District should always plan to have these reserves intact (in case those unexpected events come to pass). On the other hand, the Capital Reserve is designed to give the District some "cushion" to absorb peaks in the capital spending program. As such, it does make sense to occasionally plan on drawing down on this reserve, with the intention of subsequently replenishing the reserve. Therefore, the Capital Reserve is recommended as a "target" rather than a "minimum".

The total reserve target by year is shown in Schedule 4 (10-Year Cash Flow Proforma). Also shown in Schedule 4, this Study treats the Operating Reserve and Emergency Reserve as Minimum Reserves (i.e., the Study's reserve levels never dip below those required cash levels) while the Capital Reserve is treated as a Target Reserve that is only occasionally fully funded.

2.2 PROPOSED RATE REVENUE INCREASES

All of the above information was entered into a financial planning model to produce a 10-year projection of the sufficiency of revenues to meet current and projected financial requirements and determine the level of rate revenue increases necessary in each year of the projection period.

Based upon the financial data, assumptions, and policies, this Study proposes a 5-year schedule of rate adjustments as detailed in **Table 2**.

Table 2: Recommended Sewer Rate Revenue Increase

Rate Adjustment Date	Proposed Rate Increase
July 1, 2024	4.0%
July 1, 2025	4.0%
July 1, 2026	4.0%
July 1, 2027	3.8%
July 1, 2028	3.5%

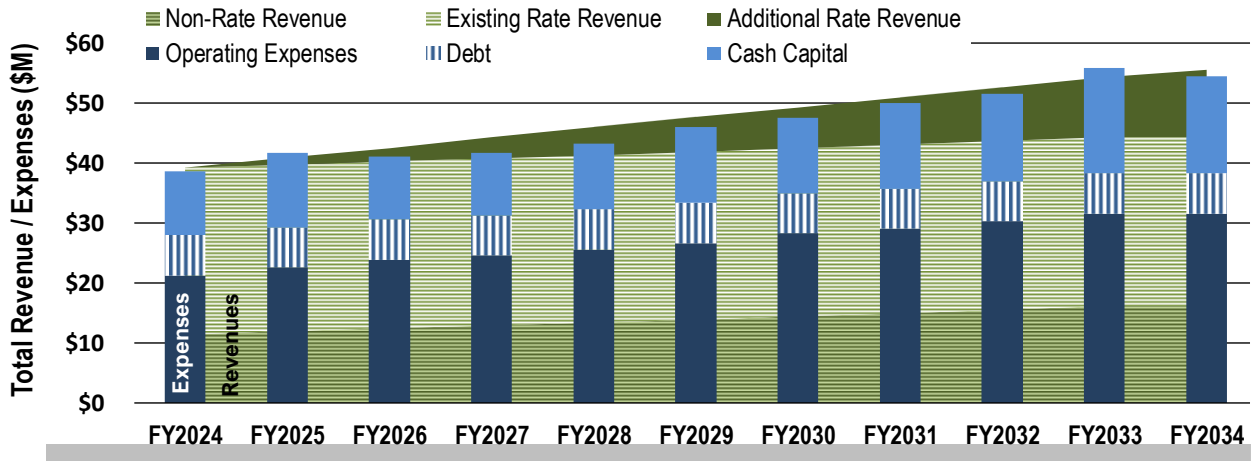
It should be noted that these increases are consistent with historical average inflation rates. It is considered a best practice to make annual adjustments to rates that allow the District to keep pace with cost inflation.

The existing Revenue Bonds have a debt service coverage ratio (DCR) requirement of 1.20. Based on recently published guidance from Fitch Ratings[5], utility systems with *midrange* financial profiles should maintain a DCR greater than 1.50 times annual debt service. A DCR of at least 2.80 is expected to be maintained throughout the projection

[5] As published on July 31, 2013.

period. These strong financials will contribute towards favorable borrowing terms in the future. It should be noted that DCR is only useful as a measure of minimum values. A large DCR value does not indicate excessive revenue, nor does it imply a financial imbalance.

The numbers provided in **Schedule 4** (cash flow proforma) are summarized graphically in **Figure 4**, which shows that cash reserves and DCR targets are maintained over the course of the planning period.



		Proposed					Forecasted				
Proposed Revenue Increases:		4.0%	4.0%	4.0%	3.8%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%
Debt Coverage Ratio:	2.82	2.88	2.94	3.10	3.22	3.31	3.32	3.47	3.55	3.63	3.81

Figure 4: Financial Projection with Recommended Rate Revenue Increases

After the final year of recommended increases (FY 2028/29), it is projected that inflationary adjustments will continue to be necessary going forward (barring unforeseen emergencies or changes in infrastructure/operational needs).

Section 3. COST-OF-SERVICE & RATE STRUCTURE

A cost-of-service analysis evaluates the cost of providing sewer service and allocates those costs to customer classes and rate structure components to ensure the proposed rate structure is aligned with the costs of providing sewer service. This is done in order to be equitable among the District's ratepayers and to comply with Proposition 218. To do this, this Study employed well-established industry practices as recognized by the WEF and other accepted industry standards. The cost-of-service analysis and rate structure proposed by this Report is designed to:

- Fairly and equitably recover costs through rates
- Conform to accepted industry practice and legal requirements
- Provide fiscal stability and recovery of system fixed costs

The following section presents a detailed description of the cost-of-service and rate structure methodology and the corresponding results.

3.1 RATE STRUCTURE RECOMMENDATIONS

District's customers are currently charged based on equivalent dwelling units (EDU). An EDU is the basic unit of wastewater utility service and reflects the average volume and strength of flows from single family residences, which make up most of the District's customer base. A single-family residential account pays a rate of 1 EDU, while multi-family customers pay 90 percent (after rounding) of 1 EDU for each dwelling unit. Currently, commercial customers are assigned an EDU value (recalculated every year) based on the respective account's average daily winter water usage (per MMWD records) divided by 215 gallons. After analyzing residential winter water usage over the past five years, this report recommends that one EDU be assigned for every 205 gallons of water usage. This is consistent with the general trend of lower indoor water usage due to more water efficient appliances.

The EDU value for commercial accounts that are classified as "high strength" (often food preparation businesses) are multiplied by 2.34 (see Section 3.1.2). A minimum EDU value of one (1) is assigned in the event that the above calculation results in a fraction of a number.

The 2019 study evaluated the District's then-current rate structure and concluded that it provides an appropriate balance of revenue stability, rate-payer equity, and ease of administration.

Residential customers make up the vast majority of the District's customers (see Section 3.1.5) and pay a fixed rate, which results in the District's rate revenue being very stable. Variable revenue, based on actual water usage, only enters into the calculation of commercial customer rates. It is appropriate for the District to charge relatively fixed rates to its customers since the District's costs change very little as a result of water usage fluctuations. Most of the District's costs, such as personnel costs and capital expenses, are incurred regardless of how much sewer flow is produced by customers. In fact, the only costs that are directly tied to sewage flow are CMSA's sewage treatment charges and some utility costs (see rows 4 and 14 of Schedule 2, respectively).

This Study recommends updating the cost-of-service analysis but retaining the same rate structure. The following sub-sections address specific elements of the rate structure and discuss the justification for the existing methodology.

3.1.1 WINTER WATER USAGE ASSUMPTION

The EDU value that is assigned to commercial accounts is recalculated annually based on average winter-time water usage. Winter-time water usage includes minimal to no outdoor water use, and therefore provides an estimate of the wastewater that enters the sewer year-round. The recommended 205-gallon flow standard replaces the current 215-gallon standard based on a five-year analysis which found that single-family residential accounts had average wintertime flows as high as 177 GPD. This study recommends lowering the flow standard to 205 GPD in order to align with current

residential water usage more closely. The capacity available for each EDU should be sufficient to accommodate the upper range of flows.

3.1.2 HIGH-STRENGTH MULTIPLIER

High-strength commercial customers are currently allocated costs that are 2.34 times the costs assigned to non-high-strength customers because of the higher concentration of BOD and TSS in their wastewater associated with providing food service. This 2.34 coefficient was confirmed as part of the 2014 study (which was already in use at the time). The analysis normalized the high-strength flow and BOD and TSS concentrations to the standards used for SFR customers based on analysis that relied on data provided by CMSA and assumptions taken from the State's Revenue Program Guidelines. Given the confirmation of the 2.34 multiplier by the 2014 study, the adoption of the multiplier during the 2019 study, and direction from District staff and Board, this Study recommends retaining the same high-strength multiplier.

3.1.3 PROPERTY TAX ALLOCATION

The District's rates are currently bifurcated into Ross Valley rates and Larkspur rates due to the fact that the District receives ad valorem tax revenue from Ross Valley customers but not from Larkspur customers. The property taxes paid by Larkspur customers are not distributed to the District and therefore do not contribute to District expenses.

This Study has analyzed the current property tax contribution by the Ross Valley customers in order to update the discount given to Ross Valley customers. The property tax revenues forecasted for FY 2024/25 is $10.025 million (see row 7 of Schedule 1).

As will be detailed in Section 3.2, this Study has updated the rate differential in order to equalize the contributions made by the two customer classes.

3.1.4 ACCESSORY DWELLING UNITS

A limited number of single-family residential customers have a second dwelling unit (commonly known as an "in-law" unit). In order to address the state's growing affordable housing problem, the California legislature has passed a series of laws over the past several years which aim to remove local government obstacles for homeowners to add so-called accessory dwelling units (ADUs). The District's Board has also expressed support for its role in promoting affordable housing within the District service area.

Based on recommendations made by the 2019 study, the District currently assigns 1.5 EDUs for those customers with an ADU. ADU water usage data is not available since most ADUs are not separately metered, therefore a data-based analysis of an appropriate EDU assignment is not feasible. The additional 0.5 EDUs is based on the consultant's understanding of the conventional usage of ADUs, which is predominantly long-term rental to a single occupant or a short-term rental (and therefore not always occupied). There are currently approximately 379 such accounts according to County's records, which is a forty percent increase from the 2019 study.

3.1.5 MINIMUM CHARGE

Based on recommendations made in the 2019 study, the District's currently charges all active commercial accounts a value of 1 EDU. This minimal charge is driven by the fact that the District continues to incur fixed costs (such as salaries and capital expenses) regardless of whether an account is actively using the sewer system. When an account produces minimal wastewater, the only costs that the District avoids are the CSMA treatment and debt service costs, which (as discussed in Section 2.1.5) are charged to the District based on actual sewer volumes/strength and reported EDUs.

This report proposes to charge all inactive commercial customers (those with no metered water usage) a minimum charge that is proportionate to the District's fixed costs (which are all costs except for the variable portion of CMSA costs (CSMA operating costs allocated proportionately to member agencies based on reported EDUs). The

District's fixed costs during the test year are $34.0 million, while the total costs are $43.7 million, which results in a minimum charge of 78 percent (rounded), or 0.78 EDUs for commercial accounts with no water usage. This charge was previously 0.75 EDUs based on relative costs during the 2019 study. Given that Commercial Minimum accounts produce no wastewater flow, these EDU values are not included in the EDU tally reported to CMSA.

3.2 CALCULATION OF THE SEWER SERVICE CHARGES

The following describes the allocation of costs which form the basis for the recommended SSCs. These calculations culminate in a specific 5-year rate schedule for implementation on July 1, 2024 (for FY 2024/25) and adjusted every July 1 thereafter.

3.2.1 SUMMARY OF EDUs BY CUSTOMER CLASS AND SERVICE AREA

As a first step, the total number of EDUs and dwelling units are calculated by customer class and service area. This includes calculation of "Scaled EDUs", which is a metric that is used solely for the purpose of calculating rates. A Scaled EDU refers to the EDU value assigned to customers after accounting for factors such as whether they are high-strength (multiply by 2.34), ADU (count the second unit as 0.5), multi-family (multiply each dwelling unit by 0.9 by District policy based on the assumption that multifamily units have fewer fixture units, on average, than single family homes), or qualify for the District's low-income discount (a 25 percent discount). Conversely "Billing EDUs" are the EDU assignments that a customer will see on their bill, which doesn't get modified since the factors listed above will already be reflected in the sewer rates being charged to those customers. That being said, the Billing EDUs do account for the rule that commercial accounts with minimal water usage are assigned a value of 1 EDU and commercial accounts without water usage will be assessed the Commercial Minimum rate (0.78 EDUs, which is a change from the current 0.75 EDU policy). **Table 3** presents a summary of the units of service used to calculate the rates proposed in this Study including a summary of Billing EDUs and Scaled EDUs.

Table 3: Units of Service by Customer Class and Service Area

Customer Class	Accounts	Dwelling Units	Scaled EDUs	Billing EDUs
LARKSPUR				
Single Family	1,423	1,421	1,403	1,403
Single Family with ADU	43	86	65	43
Multifamily	403	1,130	1,017	1,130
Commercial Low Strength	114	(na)	232	232
Commercial High Strength	21	(na)	210	90
ROSS VALLEY				
Single Family	10,699	10,677	10,580	10,580
Single Family with ADU	336	670	504	336
Multifamily	2,093	5,337	4,809	5,343
Commercial Low Strength	686	(na)	1,889	1,889
Commercial High Strength	93	(na)	971	415
Total	**15,911**	**19,321**	**21,679**	**21,461**

3.2.2 CALCULATION OF UNIT COSTS

The next step is to divide the District's costs by the Scaled EDUs in order to derive unit costs per Scaled EDU. The cost-of-service analysis was conducted based upon the District's FY 2024/25 ("Test Year") budgeted expenditures and revenue requirements. The categorization of those budgeted costs and sources of revenue are summarized in **Table 4**.

Most of the unit costs in Table 4 are derived by dividing the revenue requirement by 21,679 Scaled EDUs, which is the total in the District. The exception is the Tax Revenue, which is divided by 18,753 (the number of Scaled EDUs in the Ross Valley service area).

The "Use of Reserves" category accounts for the fact that the District will be drawing down on cash reserves during the Test Year. Including this Use of Reserves is an important step that ensures that the proposed rates are sufficient to meet the District's revenue requirements. Similarly, the Non-Rate Revenue unit cost is also considered since those non-rate revenues are used to offset costs that would otherwise need to be recovered through rates. Non-rate revenue includes interest income, inspection fees

and lease revenue (see Schedule 1). It should be noted that the Comcast building lease revenue will expire in 2034.

Both Non-Rate Revenue and the Use of Reserves are allocated equitability among all District customers in proportion to the relative size of each group. These credits are shown below in **Table 4** and yields the total rate revenue requirement (row 11) before accounting for property tax revenue (row 12).

Table 4: Revenue Requirements by Cost Categories and Unit Costs

	Cost Category	Revenue Requirement (FY2024/25)	Unit Cost*
1	CMSA Costs	$9,685,200	$446.75
2	Salaries & Benefits	$8,474,700	$390.91
3	Utilities	$747,100	$34.46
4	Operating Costs	$3,029,200	$139.73
5	Debt Service	$6,707,000	$309.37
6	Capital	$12,357,900	$570.03
7	Adminstration	$259,700	$11.98
8	Use of Reserves	-$784,200	-$36.17
9	Non Rate Revenue	-$2,091,700	-$96.48
10	Discount Program	$50,000	$2.31
11	**Total:**	**$38,434,900**	**$1,772.88**
12	Tax Revenue**	-$10,025,000	-$535.00

** Unit costs were derived by dividing costs by Scaled EDUs
** Unit cost for Tax Revenue was derived using the Scaled EDUs from Ross Valley service area only. Results are rounded.

As previously explained, the unit cost for Tax Revenue is derived with the Scaled EDUs from the Ross Valley service area only. The tax revenue is a property tax received by the District that is paid by Ross Valley customers. In recognition of this tax contribution, the Ross Valley customers receive a discount in their rates which is approximately commensurate with the property tax that they contributed. In order for Ross Valley customers to be made whole, the difference between the sewer rates paid by Ross Valley customers and Larkspur customers should add up to property tax revenue contributed by Ross Valley customers. The current differential between single-family

residential rates in Ross Valley and Larkspur is $500 (see Table 5). When multiplying this differential against all Ross Valley EDUs, the current level of "credit" given back to Ross Valley customers is approximately $9.38 million (i.e., less than the contributions of $10.025 million). In order to reconcile the rates with the current property tax contribution by Ross Valley customer, the rate differential must be adjusted as summarized in Table 5.

Table 5: Rate differences between Ross Valley and Larkspur

	Current Ross Valley Rate (per EDU)	Current Larkspur Rate (per EDU)	Current Difference	Proposed Difference	Increase
Single Family	$1,212.00	$1,712.00	$500.00	$535.00	$35.00
Single Family ADU	$1,819.00	$2,568.00	$749.00	$802.00	$53.00
Multi-Family	$1,087.00	$1,533.00	$446.00	$482.00	$36.00
Commercial Low Strength	$1,212.00	$1,712.00	$500.00	$535.00	$35.00
Commercial High Strength	$2,797.00	$3,933.00	$1,136.00	$1,252.00	$116.00

3.2.3 PROPOSED RATE SCHEDULE

The unit costs calculated in Table 4, combined with the discussion in Section 3.1, provide all the data needed to calculate the proposed rates.

The proposed rate schedule for the next 5 years is summarized in **Table 6**. The reason that the difference between the rates is not exactly equal to the coefficients described previously in the report (e.g., the 0.9 EDU coefficient for multi-family and the 2.34 EDU co-efficient for high strength commercial) is due to the cost-of-service impacts of policies such as the minimum EDU value, which affects the total number of EDUs assigned to each respective customer class and therefore has a minor impact on the final rate calculation.

The sewer rates will need to be adopted in accordance with Proposition 218, which will require a detailed notice describing the proposed SSCs to be mailed to each affected property owner or customer at least 45 days prior to conducting a public hearing to adopt the rates.

Table 6: Proposed 5-Year Rate Schedule

			Rate Increases:	4.0%	4.0%	3.8%	3.5%
			Proposed Annual Sewer Service Charges (per EDU)				
		Curent Rates	Effective July 1, 2024	Effective July 1, 2025	Effective July 1, 2026	Effective July 1, 2027	Effective July 1, 2028
	Ross Valley Rate Zone						
1	Single Family	$1,212	$1,238	$1,288	$1,340	$1,391	$1,440
2	Single Family with ADU	$1,819	$1,857	$1,932	$2,010	$2,087	$2,160
3	Multi-Family	$1,087	$1,114	$1,159	$1,206	$1,252	$1,296
4	Commercial Low-Strength	$1,212	$1,238	$1,288	$1,340	$1,391	$1,440
5	Commercial High-Strength	$2,797	$2,897	$3,014	$3,136	$3,255	$3,370
6	Commercial minimum*	$911	$966	$1,005	$1,045	$1,085	$1,123
	Larkspur Rate Zone						
7	Single Family	$1,712	$1,773	$1,844	$1,918	$1,991	$2,061
8	Single Family with ADU	$2,568	$2,659	$2,766	$2,877	$2,987	$3,092
9	Multi-Family	$1,533	$1,596	$1,660	$1,726	$1,792	$1,855
10	Commercial Low-Strength	$1,712	$1,773	$1,844	$1,918	$1,991	$2,061
11	Commercial High-Strength	$3,933	$4,149	$4,315	$4,488	$4,659	$4,823
12	Commercial minimum*	$1,284	$1,383	$1,438	$1,496	$1,553	$1,608

* For commercial accounts with no water usage

Section 4. CAPACITY CHARGE STUDY

The purpose of this task is to update the District's Capacity Charge using methodologies informed by the AWWA M1 Manual that reflect the current costs of infrastructure and establish a full cost recovery fee. Capacity charges (also known as system development charges, capital facility charges and impact fees) are the one-time charges paid by new development for capacity in the District's sewer collection system. The purpose of capacity charges is to ensure that development pays its fair share of the costs associated with providing system capacity in capital facilities.

California state law (under the authority of California Government Code Section 66000 et seq., a.k.a. the Mitigation Fee Act) gives the District broad authority to charge for capital facilities. The limitations of that authority are encompassed by the requirement that charges on new development "shall not exceed the estimated reasonable cost of providing the service." In other words, the capacity charges must demonstrate a reasonable relationship to the needs created by, and the benefits accrued to, the developer. Because the Mitigation Fee Act does not prescribe a formula or procedure for determining "the estimated reasonable cost," it is the responsibility of the analyst to employ a method that yields a reasonable result.

The courts generally regard charges and fees as being reasonable if they are not capricious, arbitrary, or discriminatory. Charges are capricious if there is no factual basis for the underlying data used to make the calculations. Charges are arbitrary if there is no logical rationale for choosing among alternatives. Charges are discriminatory if they disproportionately allocate costs to one group of customers at the expense of another group. The purpose of this section is to document that the conditions have been met to establish that the District's Sewer Capacity Charges are reasonable.

Government Code §66013 requires the District to manage capacity charge revenue in a manner that expends those charges solely for the purposes for which the charges were

collected. The District meets this requirement by virtue of the proposed methodology for calculating the capacity charges which will effectively reimburse the District for past capital costs (i.e. the existing capacity in the system). Moreover, the District expends all capacity charge revenue on system upgrade projects that effectively restore and/or increase the system's capacity to serve existing and future customers.

4.1 AVAILABLE METHODOLOGIES

The three general methodologies for calculating capacity charges described by AWWA's M1 Manual include the Buy-In Approach and the Incremental Approach and the Hybrid Approach, both of which are described in the following subsections.

4.1.1 BUY-IN APPROACH

The Buy-In Approach is used to calculate the value of existing (and therefore partially depreciated) infrastructure that is currently available to serve new connections. The Buy-In Approach reflects the value of existing capacity. The method accounts for both the value of existing physical assets as well as any outstanding debt and cash reserves. The debt is subtracted from the utility value since new customers will be responsible for paying that debt through their Sewer Service Charges. Cash reserves are added to the utility value because those are reserves that were built by existing customers and have equal value to physical assets. In other words, it is more valuable for a customer to join a utility that has large reserves than to join a utility that has no reserves.

The Buy-In Approach is appropriate in cases where there is excess capacity in the system and no new capacity expansion projects are planned.

4.1.2 INCREMENTAL APPROACH COMPONENT

The Incremental Approach is used to calculate the planned costs of future capital projects to increase the capacity of the system. The Incremental Approach is used in situations where there is no excess capacity (no "reserve" capacity) in the existing system and new capacity will be required in order to accommodate new customers.

4.2 BUY-IN APPROACH CALCULATION

Consistent with past District practices, this study uses the Buy-In Approach because the District's collection system has sufficient capacity to accommodate the limited growth that is anticipated over the foreseeable future. The District's collection system has been designed to handle large peaking events due to the system's high rate of infiltration during wet weather events (rainstorms and floods). As a result of having this excess capacity to manage wet weather events, the system's available capacity isn't materially affected by new customers joining the system. Additional advantages of using the Buy-In Approach include:

1. The Buy-In Approach is the methodology that was used to calculate the existing capacity charges and is therefore familiar to the District and its customers; and
2. Capacity charges that are based on the Buy-In Approach are, by definition, a reimbursement for past capital costs (i.e. the existing capacity in the system). Therefore, the District is using those revenues to reimburse itself for past investments, which means that detailed accounting of the use of new capacity charge revenue is not required.

The following describes the specific steps that were followed in applying the Buy-In Approach.

4.2.1 SEWER UTILITY VALUATION

The first step in calculating the capacity charge under the Buy-In Approach is to determine the value of existing physical assets. Four generally accepted methods for valuing the assets are examined: (1) original cost; (2) net book value (original cost less depreciation); (3) replacement cost new (RCN); and (4) replacement cost new less depreciation (RCNLD). Of the four valuation methods, RCN will show the highest value for the assets and net book value shows the lowest value.

For purposes of this study, the RCNLD method was used to value the physical assets of the sewer system because the value of the existing assets is more than their original cost (due to value escalation), but less than their full replacement cost (due to aging).

The RCNLD values were developed from detailed asset records that were last updated at the end of FY 2022/23 (June 2023). The RCN of the existing sewer utility assets was determined by trending the original cost of the assets from their acquisition date to 2023 using the Engineering News Record's (ENR, a periodical) San Francisco Construction Cost Index (CCI). The calculated RCN was then depreciated based on the expected service life of each individual asset or asset class[6] (Buildings and Sewer Lines: 60 years, Pump Station Equipment: 15 years, Vehicles, Furniture & Office Equipment: 10 years, software: 5 years). The values associated with the five major components of the sewer utility system are summarized in Table 7. A detailed asset register is provided as Schedule 5.

Table 7 – Net Asset Value of Sewer Utility by Component

	Asset Class	Original Cost	Book Value	Replacement Cost	RCNLD
1	Land & Land Improvements	$25,591,000	$25,591,000	$36,303,000	$36,303,000
2	Easements	$183,000	$183,000	$706,000	$706,000
3	Building & Build Improvement	$10,422,000	$8,970,000	$14,847,000	$12,332,000
4	Vehicles & Operations Equipmen	$5,537,000	$1,780,000	$7,698,000	$2,079,000
5	Office Furniture & Equipment	$427,000	$126,000	$642,000	$150,000
6	Collection & Conveyance System	$149,795,000	$120,302,000	$249,351,000	$174,707,000
7	Pump Station Equipment	$26,994,000	$11,726,000	$41,798,000	$14,228,000
8	Software	$526,000	$39,000	$727,000	$44,000
9	Pipe Pre-dating 1972	Not Available	Not Available	$159,150,000	$18,567,000
10	**Subtotals:**	**$219,475,000**	**$168,717,000**	**$511,222,000**	**$259,116,000**

[6] These expected useful life values are partially based on the District's accounting practices as well as the Consultant's experience with similar studies.

The District's asset list is known to be missing most assets that pre-date 1972 (see Row 9 in Table 7). The District estimates that there are over 640,000 feet of sewer collection pipe that pre-date 1972. Based on the known profile of pipe diameters within the District and estimated replacement costs for pipe by diameter, the RCN and RCNLD for the older pipe was estimated (see Table 8).

Table 8 – Estimated Value of Pipes that Pre-Date 1972

Pipe Diameter	Estimated Percent of System [1]	Total Feet	Replacement Cost[2] ($ per foot)	RCN	RCNLD[3]
6-inches and less	68%	437,826	$225.00	$98,510,886	$11,492,937
8 - 12 inches	22%	141,650	$239.00	$33,854,264	$3,949,664
14 - 18 inches	4%	25,754	$316.00	$8,138,416	$949,482
20 - 24 inches	2%	12,877	$368.00	$4,738,824	$552,863
Greater than 24 inches	4%	25,754	$540.00	$13,907,419	$1,622,532
	Total:	**643,862**		**$159,149,809**	**$18,567,478**

[1] Based on general statistics of District pipes, per District's Business Systems Analyst

[2] Replacement cost estimated by District's Business Systems Analyst in 2019

[3] Based on assumption that all such pipe was installed in 1972 and has a useful life of 60 years

It is a common practice to deduct developer contributions (in-tract facilities that were paid for by developers) from the utility asset value. This study does not make such a deduction because the District does not have records of the contributions made by developers.

In comparing the above values to the values calculated in the 2019 Capacity Charge Study (Hildebrand Consulting, LLC), we find that the RCN value in that previous study was lower ($360 million), and the RCNLD value was also lower ($168 million). The difference in the RCN value can be explained by the fact that a significant amount of capital spending has occurred since 2019, and those newer assets have not depreciated much in value.

As shown in Table 9, the District's RCNLD value (see Table 7) is reduced by the outstanding principal on all existing debt as of July 2023. At that time, the District had

outstanding principal on the 2013 Bond ($14.8 million), 2014 Bond ($23.5 million), 2018 Bond ($19.3 million), 2019 Bond ($26.9 million), and 2023 CWSRF loan ($1.7 million).

The District's June 2023 cash reserves ($16.1 million) are added to the utility system valuation. The total sewer utility valuation is shown in Table 9.

Table 9 – Net Asset Value of Sewer Utility by Component

RCNLD of all assets	$259,116,000
Less Outstanding Debt Principal as of June 30, 2023	-$86,153,000
Plus Total Cash Reserves	$16,114,000
Total Sewer Utility Valuation:	**$189,077,000**

4.2.2 SYSTEM CAPACITY

The Buy-In Approach calculates the capacity charge based on the value of capacity in the existing system. For the purpose of quantifying the system's capacity to serve customers, this Study uses the current number of customers as well as the anticipated new customers that will join the system over the next 10 years.

The District currently serves 21,598 EDUs (see Table 3). Using a long-term service area population growth forecast of 1.05 percent[7] (see Table 10), it is anticipated that the District will grow by an additional 2,638 EDUs over the next 10 years. As such, for

[7] It is noted that this assumed growth projection (based on long-term regional projections) and the growth projection in Section 2.1.2 for the sewer rate financial plan (based on actual recent customer growth) are significantly different. Using these different assumptions for different purposes is appropriate because (1) in the case of sewer rates it is not prudent for the District to set revenue projections based on significant growth that may or may not happen, whereas (2) assuming significant long-term growth for the capacity charge calculation is less impactful because the timing of said growth does not affect the calculations.

purposes of calculating capacity charges, this Study assumes that the District's sewer utility has the capacity of serving 24,237 EDUs.

Table 10 – Growth Projections for District Service Area[8]

	Population at Build-Out*	2025	2030	2035	Weight	Average
Fairfax	8,555	0.87%	2.03%	1.57%	22%	1.49%
Larkspur	14,325	0.48%	0.70%	1.43%	37%	0.87%
Ross	2,625	0.99%	0.98%	0.97%	7%	0.98%
San Anselmo	13,625	0.89%	0.84%	1.21%	35%	0.98%
Total:**	**39,130**			**Weighted Average Growth:**		1.05%

* While some District accounts are located in unincorporated areas and not all denizens of Larkspur are District customers, these population figures are reasonable approximations of the District service area.
** The residents in the unincorporated county area completes the service area population to approximatley 45,000 as stated in Section 1.1.

4.2.3 CHARGE CALCULATION

The final step of the Buy-In Approach is to calculate the unit cost of capacity. This is done by dividing the RCNLD value of the system (see Section 4.2.1) by the system capacity (see Section 4.2.2). These two values allow us to calculate the unit value of the sewer utility on a per EDU basis:

$$\frac{RCNLD\ System\ Value\ (\$189.1\ million)}{Total\ EDUs\ (24{,}237)} = \$7{,}801\ /\ EDU$$

The District's existing capacity charges are charged on an EDU basis, which is defined by drainage fixture units (DFUs). For purposes of calculating the Capacity Charge, this Study assumes that new development single-family residences have an average of 23

[8] Data obtained from Projection 2040 project, by Association of Bay Area Governments (ABAG) and Metropolitan Transportation Commission (MTC) http://projections.planbayarea.org/.

fixture units[9]. This ratio of fixture units per EDU provides the District with a basis for determining incremental capacity charges for redevelopment projects, such as for remodeling, or for capacity requirements that exceed the fixture count of a typical EDU.

All new connections are charged a minimum of one EDU. If the new connection has more than 23 DFUs, the connection is charged incrementally more for each DFU in excess of 23. The incremental DFU rate of $339 is derived by dividing the proposed Capacity Charge by 23.

The District will also charge on a per-DFU basis when customers add additional DFUs during remodels (which are not exempt ADU projects).

Certain ADUs have specific protections under California law, which are reflected in the proposed capacity charge structure below. ADUs are defined in California state law to mean separate attached or a detached residential dwelling unit, not exceeding 1,200 square feet, which provides complete independent living facilities for one or more persons.

ADUs fall under four categories:

ADU Type 1 are constructed within the existing footprint of a single-family residence or accessory structure.

ADU Type 2 are expansions or additions to any existing structure. No new separate sewer lateral connection to the public main is required.

[9] Based on 5 years of new connections, as researched for the 2013 Sewer Connection Fee Study (HF&H Consultants, LLC).

ADU Type 3 are constructed by converting an existing, detached accessory structure. No new separate sewer lateral connection to the public main is required, however the ADU may need a lateral to connect to the existing residential structure.

ADU Type 4 are newly constructed on the same residential parcel and detached from the existing residence or accessory structure. These ADUs are served with a new private lateral connecting to the existing private lateral.

California law states that the District cannot charge a capacity charge when ADUs are created within an existing structure. This means that an incremental capacity charge cannot be charged for Type 1 and Type 3 ADUs. Type 2 and Type 4 ADUs will be assessed an incremental Capacity Charge for each DFU.

4.3 AMENDMENTS TO ORDINANCE 92

Attachment A to this Report should be used to replace the language in Exhibit A of the District's Ordinance 92. In addition, Attachment B to this Report provides affordable housing priority language that the District's legal counsel recommends be added to Ordinance 92 in light of requirements in Section 65589.7 of the California Government Code.

4.4 ADMINSTRATION AND UPDATES

It is recommended that the District annually adjust the capacity charges for the effects of inflation using the CCI. The capacity charges presented in 4.2.3 have been indexed to a CCI value of 15,595 (June 2023).

It is further recommended that the District formally update the capacity charge calculation at least once every three to five years. Capital asset additions, depreciation, interest payments on debt, outstanding principal on debt, capital reserves, and the cost of new capacity all evolve over time and periodically updating the calculation will help ensure that new development is paying fair and proportionate share of sewer system costs.

Section 5. PERMITS AND MISCELLANEOUS FEES

The purpose of this task is to update the District's Permit Fees to ensure that the fees reflect the reasonable costs to the District for providing inspection and permits services.

The Capacity Charges discussed in Section 4 of this report are associated with new sewer connections or expanded use of existing sewer connections. District regulations require permits and inspections of such projects to ensure compliance with all District requirements. The following section describes the calculation of the permit fees and miscellaneous fees associated with new sewer connections, expanded use of existing sewer connections, and other private party work on laterals or public sanitary sewer infrastructure (collectively the "connection permits"). The fees have been calculated to recover the full cost of direct District staff and administrative costs for inspections, plan reviews, and processing permit applications.

5.1 RESOURCE RATES

A number of District staff are involved in issuing connection permits. For the purpose of this Study, titles were created to designate specific staff resources and hourly costs. The list of titles and respective burdened hourly rates[10] are listed below:

a. Engineer - $112.29
b. Inspector - $104.97
c. Senior Administrative Coordinator - $76.28
d. Management Analyst II- $92.88

[10] Burdened hourly rates include the resource's salary and benefits. The listed rates do not include administrative overhead costs nor equipment costs.

e. Accountant II - $66.75
f. Administrative Services Manager - $179.56

District staff provided time estimates for specific activities associated with different types of permits in order to calculate the District's costs associated with each type of connection permit.

Each Permit Fee includes a vehicle charge, which is based on $37.61 per hour per Caltrans guidelines[11].

Each permit fee includes a 30 percent technology charge which is intended to fund a portion of the permit tracking system (Laserfiche) which was purchased for approximately $50,000 in 2020 and includes annual renewal costs of approximately $10,000.

5.2 RECOMMENDED PERMIT FEES

The following describes the nature of the effort associated with issuing connection permits and lists the average amount of time spent by District staff for each type of connection permit.

SEWER LATERAL REPAIR OR REPLACEMENT

A permit is required anytime work is performed on the sewer lateral outside of the building foundation.

> **General description of District work:** Receive application, review construction plans for technical details and fixture counts, provide written comments, review resubmitted/revised plans, inspect site (any additional

[11] Caltrans' "Labor Surcharge and Equipment Rental Rates" Code 06-12

inspections are subject to addition fees), finalize paperwork in permit software system, create account, process payment, and pay CMSA quarterly for the CMSA fees collected.

Permit Fee: $348.00

NEW CONNECTIONS

General description of District work: Receive application, review construction plans for technical details and fixture counts, provide written comments, review resubmitted/revised plans, inspect site (any additional inspections are subject to additional fees), finalize paperwork in permit software system, create account, process payment, and pay CMSA quarterly for the CMSA fees collected.

Permit Fee: $568.00

REMODEL PROJECTS (including ADUs)

General description of District work: Receive application, review construction plans for technical details and fixture counts, provide written comments, review resubmitted/revised plans, inspect site (any additional inspections are subject to addition fees), finalize paperwork in permit software system, create account, process payment, and pay CMSA quarterly for the CMSA fees collected.

Permit Fee: $519.00

PERMIT FEES FOR DISCHARGE

General description of District work: Receive application, review plans for technical details, provide written comments, review resubmitted/revised plans, inspect site (any additional inspections are subject to addition fees), finalize paperwork in permit software system, create account, process payment, and pay CMSA quarterly for the CMSA fees collected.

Permit Fee: $247.00

PERMIT FEES FOR POOL DRAIN

General description of District work: Receive application, inspect site (any additional inspections are subject to addition fees), finalize paperwork in permit software system, create account, process payment, and pay CMSA quarterly for the CMSA fees collected.

Permit Fee: $138.00

PERMIT FEES FOR PUBLIC SEWER EXTENSIONS (PSX)

General description of District work: Receive application, bring to Board for action/approval at two separate Board meetings, determine if property/easement documents are needed, prepare/review property/easement documents (if applicable), review complete construction plans and specifications for technical details, review contractor submittals of materials and provide written comments, review resubmitted/revised plans and submittals, inspect site and construction (numerous visits is typical), finalize paperwork in permit software system, create account, and process payment. Refer to the separate PSX Application for a full description of the PSX process fees.

Permit Fee for tentative approval and final approval: $9,078.00

SPECIAL PROJECTS

The District's General Manager may determine a project to be a "Special Project" if the nature or scope of the project deviates from the project types listed above. Most Common Interest Development ("CID") projects will be permitted and processed as Special Projects. Special Projects shall be charged on a time and material basis (as tracked by District staff) as listed in Section 5.1.

General description of District work: Work may include tasks such as receiving application, creating account, reviewing construction plans for technical details and fixture counts, providing written comments, reviewing resubmitted/revised plans, inspecting site, finalizing paperwork in permit software system, and processing payment(s).

ADDITIONAL INSPECTIONS

At the discretion of the District Engineer, projects may be charged for additional inspections. Reasons for requiring additional inspections include failure to meet District code and/or insufficient notice prior to cancelling a scheduled inspection.

General description of District work: Review application, review construction plans, inspect site, revise paperwork in permit software system, create account, and process payment.

Additional inspection charge: $237.00

5.3 SERVICE RESUMPTION FEE

In the event that Sewer Service Charge payments to the District are discontinued at an existing sewer connection for longer than a 12-month period, the owner shall be responsible for a Service Resumption Fee in order to resume sewer services. The purpose of this fee is to recognize that Sewer

Service Charges, which were avoided by the parcel owner for a substantial period of time, are used to pay for maintenance work on the collection system, which is work that benefits the parcel owner once the sewer services are re-established.

Fixed costs, which are primarily driven by the cost of system maintenance, make up significantly more than fifty percent of the District's annual expenditures. As such, it is reasonable that the fee to resume service is calculated based on half of the monthly Sewer Service Charges that would have been applicable to the parcel during the period of nonpayment for each full fiscal year that service was disconnected.

By way of example, based on the proposed annual Sewer Service Charges (see Table 6), a single-family home in the Ross Valley rate area that discontinues service for the entire fiscal year 2024/25 would be responsible for $619.50 (half of the annual rate of $1,239). An additional amount of $644.50 (half of the annual rate of $1,289) would be charged if the same parcel had also discontinued service during the entire fiscal year 2025/26.

The Service Resumption Fee shall be in addition to any other applicable permit fees and Capacity Charges.

Section 6. CONCLUSION

This 2024 Sewer Rate and Capacity Charge Study proposes updated utility rates for Ross Valley Sanitary District, which includes both cost of service as well as increases to the rates and charges. The need for rate increases was projected by the last rate study in 2019 and is driven primarily by inflation. The District continues to deliver a capital improvement program that is designed to pro-actively repair and replace critical and aging infrastructure in order to ensure that the District can continue to provide safe and reliable sewer services.

This Report used methodologies that are aligned with industry standard practices for rate setting as promulgated by the AWWA, WEF, and all applicable laws, including California's Proposition 218 and Government Code Section 66000 et. seq. The proposed annual adjustments to the rates and charges will allow the District to continue to provide reliable service to customers while meeting the state's mandates.

SCHEDULES

Schedule 1 - Budgeted and Projected Cash Inflows

Schedule 2 - Budgeted and Projected Cash Outflows

Schedule 3 - Capital Spending Plan

Schedule 4 - Cash Flow Pro Forma

Schedule 5 – Fixed Asset Register

Budgeted and Projected Cash Inflows

Schedule 1

		Forecast FY2024/25	Forecast FY2025/26	Forecast FY2026/27	Forecast FY2027/28	Forecast FY2028/29	Forecast FY2029/30	Forecast FY2030/31	Forecast FY2031/32	Forecast FY2032/33	Forecast FY2033/34
1	Growth in Sewer Accounts	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
									Projected		
2	Proposed Sewer Rate Increase	4.0%	4.0%	4.0%	3.8%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%
	Rate Revenue										
3	Sewer Service Charge	$27,756,000	$28,909,000	$30,109,000	$31,359,000	$32,599,000	$33,790,000	$34,856,000	$35,955,000	$37,089,000	$38,259,000
4	Increase due to growth	43,000	44,000	46,000	48,000	50,000	52,000	53,000	55,000	57,000	59,000
5	Increase due to new rate adjustment	1,110,000	1,156,000	1,204,000	1,192,000	1,141,000	1,014,000	1,046,000	1,079,000	1,113,000	1,148,000
6	**Total Rate Revenue**	**$28,909,000**	**$30,109,000**	**$31,359,000**	**$32,599,000**	**$33,790,000**	**$34,856,000**	**$35,955,000**	**$37,089,000**	**$38,259,000**	**$39,466,000**
	Other Revenue:										
7	Property Tax	$10,025,000	$10,450,000	$10,893,000	$11,355,000	$11,837,000	$12,339,000	$12,862,000	$13,407,000	$13,976,000	$13,976,000
8	Interest Earnings	798,000	808,000	818,000	828,000	839,000	849,000	859,000	870,000	881,000	881,000
9	Inspection Fees	187,000	191,000	195,000	198,000	202,000	207,000	211,000	215,000	219,000	219,000
10	Other Income	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000	134,000
11	Lease Revenue (projected)	415,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000
12	Capacity Charges	258,000	258,000	258,000	258,000	258,000	258,000	258,000	258,000	258,000	258,000
13	**Total Other Revenue**	**$11,817,000**	**$12,256,000**	**$12,713,000**	**$13,188,000**	**$13,685,000**	**$14,202,000**	**$14,739,000**	**$15,299,000**	**$15,883,000**	**$15,883,000**
14	**TOTAL REVENUE**	**$40,726,000**	**$42,365,000**	**$44,072,000**	**$45,787,000**	**$47,475,000**	**$49,058,000**	**$50,694,000**	**$52,388,000**	**$54,142,000**	**$55,349,000**

Budgeted and Projected Cash Outflows

Schedule 2

		FY2024/25	FY2025/26	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31	FY2031/32	FY2032/33	FY2033/34
1	Salaries	$5,888,000	$6,123,000	$6,368,000	$6,623,000	$6,888,000	$7,163,000	$7,450,000	$7,748,000	$8,058,000	$8,058,000
2	Benefits	$2,582,000	$2,686,000	$2,793,000	$2,905,000	$3,021,000	$3,142,000	$3,268,000	$3,398,000	$3,534,000	$3,534,000
3	Payroll taxes	$375,000	$397,000	$421,000	$446,000	$473,000	$501,000	$532,000	$563,000	$597,000	$597,000
4	JPA treatment charges	$9,685,000	$10,121,000	$10,576,000	$11,052,000	$11,550,000	$12,070,000	$12,613,000	$13,180,000	$13,773,000	$13,773,000
5	Pump station maintenance	$201,000	$209,000	$217,000	$226,000	$235,000	$244,000	$254,000	$264,000	$274,000	$274,000
6	Line maintenance	$95,000	$99,000	$102,000	$107,000	$111,000	$115,000	$120,000	$125,000	$130,000	$130,000
7	Sewer line repair	$263,000	$273,000	$284,000	$295,000	$307,000	$319,000	$332,000	$346,000	$359,000	$359,000
8	Condition assessment	$58,000	$60,000	$63,000	$65,000	$68,000	$71,000	$73,000	$76,000	$79,000	$79,000
9	Supplies	$101,000	$105,000	$110,000	$114,000	$118,000	$123,000	$128,000	$133,000	$139,000	$139,000
10	Facility, rent, trailers and storage	$146,000	$151,000	$157,000	$164,000	$170,000	$177,000	$184,000	$192,000	$199,000	$199,000
11	Vehicle use and maintenance	$372,000	$387,000	$402,000	$419,000	$435,000	$453,000	$471,000	$490,000	$509,000	$509,000
12	Easement access management	$26,000	$27,000	$29,000	$30,000	$31,000	$32,000	$33,000	$35,000	$36,000	$36,000
13	Rental fees	$130,000	$131,000	$132,000	$133,000	$134,000	$139,000	$144,000	$150,000	$156,000	$156,000
14	Utilities	$652,000	$678,000	$706,000	$734,000	$763,000	$794,000	$825,000	$858,000	$893,000	$893,000
15	Travel and seminars	$123,000	$128,000	$133,000	$139,000	$144,000	$150,000	$156,000	$162,000	$169,000	$169,000
16	Dues and subscriptions	$94,000	$98,000	$101,000	$106,000	$110,000	$114,000	$119,000	$123,000	$128,000	$128,000
17	Board stipends and elections	$43,000	$44,000	$46,000	$48,000	$50,000	$52,000	$54,000	$56,000	$58,000	$58,000
18	Insurance	$348,000	$369,000	$391,000	$414,000	$439,000	$465,000	$493,000	$523,000	$554,000	$554,000
19	Outside services	$555,000	$577,000	$600,000	$624,000	$649,000	$675,000	$702,000	$730,000	$760,000	$760,000
20	Hiring fees and temporary help	$76,000	$79,000	$82,000	$85,000	$89,000	$92,000	$96,000	$100,000	$104,000	$104,000
21	Software maintenance	$363,000	$378,000	$393,000	$408,000	$425,000	$442,000	$459,000	$478,000	$497,000	$497,000
22	Employee loan disbursements	$4,000	$5,000	$5,000	$5,000	$5,000	$5,000	$6,000	$6,000	$6,000	$6,000
23	Special assessment remittance	$41,000	$43,000	$45,000	$46,000	$48,000	$50,000	$52,000	$54,000	$56,000	$56,000
24	Other	$350,000	$364,000	$378,000	$394,000	$409,000	$426,000	$443,000	$460,000	$479,000	$479,000
25	Existing Debt Service	$6,707,000	$6,712,000	$6,720,000	$6,710,000	$6,713,000	$6,715,000	$6,715,000	$6,711,000	$6,711,000	$6,712,000
26	**Total Operating Expenses**	**$29,278,000**	**$30,244,000**	**$31,254,000**	**$32,292,000**	**$33,385,000**	**$34,529,000**	**$35,722,000**	**$36,961,000**	**$38,258,000**	**$38,259,000**

Capital Spending Plan

Schedule 3

		FY2023/24	FY2024/25	FY2025/26	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31	FY2031/32	FY2032/33
	GRAVITY SEWER										
1	Winship Br Sewer	$12,000	$50,000	$900,000	$0	$0	$0	$0	$0	$0	$0
2	Nokomis Br Sewer	$0	$0	$0	$0	$100,000	$727,000	$0	$0	$0	$0
3	Meadow Way Br Sewer	$0	$0	$25,000	$150,000	$0	$0	$0	$0	$0	$0
4	23-24 Gravity Sewer	$2,100,000	$4,850,000	$0	$0	$0	$0	$0	$0	$0	$0
5	Fairfax Capacity Improvements	$0	$0	$750,000	$5,250,000	$0	$0	$0	$0	$0	$0
6	24-25 Gravity Sewer	$100,000	$2,000,000	$4,500,000	$0	$0	$0	$0	$0	$0	$0
7	26-27 (Diane Lane, Larkspur Plaza)	$0	$0	$150,000	$1,850,000	$5,000,000	$0	$0	$0	$0	$0
8	27-28 Gravity Sewer (Riviera Circle)	$0	$0	$0	$0	$2,000,000	$2,500,000	$0	$0	$0	$0
9	29-30 Gravity Sewer	$0	$0	$0	$0	$100,000	$1,500,000	$5,000,000	$0	$0	$0
10	30-31 Gravity Sewer	$0	$0	$0	$0	$0	$0	$450,000	$4,500,000	$0	$0
11	31-32 Gravity Sewer	$0	$0	$0	$0	$0	$0	$0	$450,000	$4,500,000	$0
12	32-33 Gravity Sewer	$0	$0	$0	$0	$0	$0	$0	$0	$500,000	$5,000,000
13	33-34 Gravity Sewer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$700,000
14	34-35 Gravity Sewer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	Capitalized Repairs	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$300,000
16	On-call Sanitary Sewer Construction	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$300,000
	FORCE MAINS										
17	Force Main Capital Repairs and Assessment	$0	$0	$0	$0	$0	$0	$0	$0	$750,000	$1,750,000
18	Bon Air Force Main Lining	$0	$0	$0	$0	$175,000	$1,700,000	$0	$0	$0	$0
19	26-27 Force Main Appurt.	$0	$0	$0	$50,000	$500,000	$0	$0	$0	$0	$0
20	South Eliseo Force Main Capacity Improvements	$0	$0	$0	$0	$0	$150,000	$1,750,000	$0	$0	$0
21	FM-33 Replacement Project	$0	$0	$0	$0	$0	$0	$1,000,000	$2,000,000	$0	$0
	PUMP STATIONS										
22	Pump Station Equipment Upgrades	$0	$150,000	$150,000	$150,000	$180,000	$180,000	$180,000	$200,000	$200,000	$250,000
23	LS 20, 31, 32 and FM-31, FM-32	$1,300,000	$2,000,000	$800,000	$0	$0	$0	$0	$0	$0	$0
24	LS 30 Heather Gardens	$200,000	$580,000	$1,200,000	$0	$0	$0	$0	$0	$0	$0
25	LS 33, 34, 35, 36 Riviera Circle	$0	$0	$0	$0	$200,000	$2,000,000	$0	$0	$0	$0
26	LS 22, 23 Drakes Landing	$0	$0	$0	$0	$0	$0	$80,000	$340,000	$0	$0
27	LS 37 Improvements or Gravity Sewer	$0	$0	$0	$0	$0	$0	$0	$80,000	$1,250,000	$0
28	PS 15 Kentfield Capacity Improvements	$0	$0	$0	$0	$0	$125,000	$150,000	$2,250,000	$0	$0
29	PS 10 Larkspur Landing B Improvements	$0	$0	$0	$0	$0	$0	$0	$200,000	$2,500,000	$0
30	PS 13 Greenbrae Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$150,000	$1,250,000
31	PS 14 Larkspur Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$150,000
	LATERAL REPLACEMENT PROGRAM										
34	Lateral Replacement Grant Program	$250,000	$300,000	$300,000	$300,000	$250,000	$250,000	$250,000	$200,000	$200,000	$200,000
35	Lateral Replacement Loan Program	$200,000	$250,000	$250,000	$250,000	$300,000	$300,000	$300,000	$300,000	$200,000	$200,000
36	Capital Equipment Purchase	$740,000	$760,000	$150,000	$150,000	$150,000	$700,000	$500,000	$150,000	$150,000	$500,000
	OTHER										
37	Andersen Building Renovation	$2,540,000	$500,000	$0	$750,000	$0	$0	$0	$0	$200,000	$2,250,000
38	**Total Operating Expenses**	**$10,272,000**	**$11,940,000**	**$9,675,000**	**$9,400,000**	**$9,455,000**	**$10,632,000**	**$10,160,000**	**$11,170,000**	**$11,100,000**	**$12,850,000**

Cash Flow Proforma

Schedule 4

		Forecast FY2025	Forecast FY2026	Forecast FY2027	Forecast FY2028	Forecast FY2029	Forecast FY2030	Forecast FY2031	Forecast FY2032	Forecast FY2033	Forecast FY2034
1	**Rate Revenue Increases**	**4.00%**	**4.00%**	**4.00%**	**3.80%**	**3.50%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
	Rate Revenue										
2	**Sewer Service Charge Revenue**	$27,755,790	$28,909,000	$30,109,000	$31,359,000	$32,599,000	$33,790,000	$34,856,000	$35,955,000	$37,089,000	$38,259,000
3	Change due to growth & use	$42,575	$44,000	$46,000	$48,000	$50,000	$52,000	$53,000	$55,000	$57,000	$59,000
4	Increase due to rate adjustments	$1,110,232	$1,156,360	$1,204,360	$1,191,642	$1,140,965	$1,013,700	$1,045,680	$1,078,650	$1,112,670	$1,147,770
	Non-Rate Revenues										
5	Property Tax	$10,025,000	$10,450,000	$10,893,000	$11,355,000	$11,837,000	$12,339,000	$12,862,000	$13,407,000	$13,976,000	$13,976,000
6	Other Income	$862,000	$878,000	$894,000	$910,000	$925,000	$941,000	$957,000	$974,000	$990,000	$1,002,000
7	Interest Earnings	$798,000	$808,000	$818,000	$828,000	$839,000	$849,000	$859,000	$870,000	$881,000	$881,000
8	Connection Fees	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000	$258,000
9	**Total Revenue**	**$40,851,597**	**$42,503,360**	**$44,222,360**	**$45,949,642**	**$47,648,965**	**$49,242,700**	**$50,890,680**	**$52,597,650**	**$54,363,670**	**$55,582,770**
	O&M Costs										
10	Salaries and Benefits	$8,925,207	$9,289,710	$9,669,241	$10,064,431	$10,475,934	$10,904,432	$11,350,637	$11,815,293	$12,299,173	$12,299,173
11	Maintenance and Services	$1,231,959	$1,276,941	$1,323,687	$1,372,266	$1,422,753	$1,479,663	$1,538,849	$1,600,403	$1,664,419	$1,664,419
12	Treatment	$9,685,214	$10,121,048	$10,576,495	$11,052,438	$11,549,797	$12,069,538	$12,612,668	$13,180,238	$13,773,348	$13,773,348
13	Utilities	$652,320	$678,413	$705,550	$733,772	$763,122	$793,647	$825,393	$858,409	$892,745	$892,745
14	Administrative	$42,723	$44,432	$46,209	$48,058	$49,980	$51,979	$54,058	$56,221	$58,470	$58,470
15	Professional Services	$976,207	$1,390,184	$1,055,866	$1,098,100	$1,142,024	$1,617,945	$1,235,214	$1,284,622	$1,336,007	$1,336,007
16	Insurance	$347,648	$368,507	$390,618	$414,055	$438,898	$465,232	$493,146	$522,735	$554,099	$554,099
17	Miscellaneous	$709,479	$737,859	$767,373	$798,068	$829,991	$863,190	$897,718	$933,627	$970,972	$970,972
18	***Total Operating Expenses***	**$22,570,758**	**$23,907,094**	**$24,535,039**	**$25,581,187**	**$26,672,499**	**$28,245,627**	**$29,007,683**	**$30,251,547**	**$31,549,233**	**$31,549,233**
	Capital Costs										
19	**Total Capital Spending**	**$12,358,000**	**$10,364,000**	**$10,422,000**	**$10,850,000**	**$12,627,000**	**$12,489,000**	**$14,211,000**	**$14,617,000**	**$17,513,000**	**$16,151,000**
20	**SRF-Funded Capital**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
21	Existing Debt Service	$6,707,000	$6,712,000	$6,720,000	$6,710,000	$6,713,000	$6,715,000	$6,715,000	$6,711,000	$6,711,000	$6,712,000
22	Cash Funded Capital Projects	$12,357,900	$10,364,100	$10,421,900	$10,849,800	$12,627,500	$12,489,200	$14,211,400	$14,616,600	$17,513,200	$16,151,400
23	***Total Capital Expenses***	**$19,064,900**	**$17,076,100**	**$17,141,900**	**$17,559,800**	**$19,340,500**	**$19,204,200**	**$20,926,400**	**$21,327,600**	**$24,224,200**	**$22,863,400**
24	**Total Revenue Requirement**	**$41,635,658**	**$40,983,194**	**$41,676,939**	**$43,140,987**	**$46,012,999**	**$47,449,827**	**$49,934,083**	**$51,579,147**	**$55,773,433**	**$54,412,633**
25	**Beginning Year Balance (all funds):**	**$16,702,907**	**$15,918,846**	**$17,439,012**	**$19,984,433**	**$22,793,088**	**$24,429,053**	**$26,221,927**	**$27,178,523**	**$28,197,026**	**$26,787,264**
26	**Surplus/(Shortfall)**	**($784,061)**	**$1,520,166**	**$2,545,421**	**$2,808,655**	**$1,635,966**	**$1,792,873**	**$956,597**	**$1,018,503**	**($1,409,763)**	**$1,170,137**
27	**End of Year Balance**	**$15,918,846**	**$17,439,012**	**$19,984,433**	**$22,793,088**	**$24,429,053**	**$26,221,927**	**$27,178,523**	**$28,197,026**	**$26,787,264**	**$27,957,401**
28	*Minimum Reserve Target*	$13,542,000	$14,344,000	$14,721,000	$15,349,000	$16,003,000	$16,947,000	$17,405,000	$18,151,000	$18,930,000	$18,930,000
29	*Available Cash*	$2,376,846	$3,095,012	$5,263,433	$7,444,088	$8,426,053	$9,274,927	$9,773,523	$10,046,026	$7,857,264	$9,027,401
30	**Debt Coverage Ratio**	**2.88**	**2.94**	**3.10**	**3.22**	**3.31**	**3.32**	**3.47**	**3.55**	**3.63**	**3.81**

Schedule 5 - Fixed Asset Register (1 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
1	Capitalized Interest - SCADA	2020	15	$47,537	$38,021	$56,284	$45,017
2	SCADA - Eng Salary Cap	2020	15	$1,916	$1,532	$2,268	$1,814
3	SCADA Project	2020	15	$5,238	$4,190	$6,202	$4,961
4	Capitalized Interest - SCADA	2020	15	$55,295	$44,226	$65,470	$52,364
5	Scada Project	2020	15	$301,006	$240,750	$356,391	$285,048
6	SCADA Facility & Equipment	2020	15	$244,876	$195,856	$289,933	$231,894
7	SCADA Facility & Equipment	2020	15	$66,551	$53,229	$78,796	$63,023
8	SCADA Facility & Equipment	2020	15	$15,064	$12,049	$17,836	$14,266
9	941 Scada	2020	15	$211,911	$169,490	$250,902	$200,676
10	1111 Andersen Drive Building Improvement	2019	60	$0	$0	$0	$0
11	Kerner Building Improvement	2018	60	$27,194	$24,925	$35,004	$32,084
12	1111 Andersen Drive Building	2018	60	$7,657,099	$7,018,309	$9,856,500	$9,034,225
13	Kerner Building Improvements	2018	60	$788	$722	$1,014	$929
14	Kerner Building Improvements - Lighting/Electrical/Paving	2016	60	$23,071	$20,377	$30,992	$27,374
15	Scada Building Addition	2012	60	$272,874	$222,810	$410,963	$335,564
16	2960 Kerner Building - Improvements - Fence/Gate	2010	60	$64,156	$50,244	$98,864	$77,425
17	2960 Kerner Building - Improvements - Roof	2010	60	$117,719	$92,192	$181,404	$142,067
18	2960 Kerner Building - Improvements - Phase 2	2010	60	$338,972	$265,466	$522,355	$409,083
19	2960 Kerner Building - Improvements - Phase 1	2010	60	$147,910	$115,836	$227,929	$178,503
20	2960 Kerner Building - Improvements	2009	60	$37,142	$28,468	$59,579	$45,666
21	2960 Kerner Building	2009	60	$1,159,110	$888,439	$1,859,330	$1,425,147
22	2960 Kerner Building - Acquisition Costs	2009	60	$14,401	$11,038	$23,100	$17,706
23	Building-Doherty (Pump Station 14)	1986	60	$534,034	$204,469	$1,511,946	$578,889
24	Larkspur Landing Activities	2021	na	$3,769,029	$3,769,029	$4,075,946	$4,075,946
25	Larkspur Landing Activities	2021	na	$5,676,863	$5,676,863	$6,139,137	$6,139,137
26	Larkspur Landing Activities	2021	na	$283,851	$283,851	$306,965	$306,965
27	Larkspur Landing Activities	2021	na	$81,583	$81,583	$88,226	$88,226
28	Remediation of 2000 Larkspur Landing	2021	na	$37,290	$37,290	$40,327	$40,327
29	Land Surveying - Project 2000 LLC.	2021	na	$4,875	$4,875	$5,272	$5,272
30	2000 LLC Permit Application Process	2021	na	$13,940	$13,940	$15,075	$15,075
31	Technical Srvcs & Project Management for 2000 LLC	2021	na	$510,257	$510,257	$551,807	$551,807
32	2000 LLC. Phase 1, Site Characterization Drilling	2021	na	$109,215	$109,215	$118,108	$118,108
33	LLC Remediation/Cleanup Kennedy Jenks Consultant	2021	na	$58,290	$58,290	$63,037	$63,037
34	LLC Property Improvements - Soil Remediation	2021	na	$12,935	$12,935	$13,988	$13,988
35	2000 Llc Precise Plan	2021	na	$68,526	$68,526	$74,107	$74,107
36	940 Soil Remediation - 2000 Llc	2021	na	$29,440	$29,440	$31,837	$31,837
37	LLC Property - Land Development	2021	na	$24,510	$24,510	$26,506	$26,506
38	1111 Andersen Drive Building	2018	na	$5,150,440	$5,150,440	$6,629,836	$6,629,836
39	Development Costs Llc	2000	na	$660,952	$660,952	$1,383,968	$1,383,968
40	Development Costs Llc	1999	na	$534,275	$534,275	$1,222,322	$1,222,322
41	Land-Doherty	1994	na	$36,169	$36,169	$86,376	$86,376
42	Easements - Land For Trunkline (Ross)	1986	na	$43,603	$43,603	$123,448	$123,448
43	Easements	1982	na	$300	$300	$937	$937
44	Easements - Land For Trunkline (Kentfield)	1977	na	$97,724	$97,724	$481,322	$481,322
45	Easements	1976	na	$4,395	$4,395	$23,225	$23,225
46	Land Purchase - Larkspur Landing Circle	1940	na	$35,086	$35,086	$1,839,495	$1,839,495
47	Development Costs Llc	2001	na	$84,369	$84,369	$177,828	$177,828
48	Easements	2000	na	$37,041	$37,041	$77,560	$77,560
49	Land Increase LLC per Auditors	2010	na	$4,482,966	$4,482,966	$6,908,243	$6,908,243
50	Land At 2960 Kerner, San Rafael	2009	na	$1,027,890	$1,027,890	$1,648,840	$1,648,840
51	930-1 Relocation Sd#1 Llc Development Costs	2008	na	$305,824	$305,824	$487,589	$487,589
52	930-4 Relocation Llc Property Closure	2008	na	$582,324	$582,324	$928,425	$928,425
53	930-4 Relocation Llc Property Closure	2008	na	$305,097	$305,097	$486,429	$486,429

Schedule 5 - Fixed Asset Register (2 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
54	930 Relocation - Sd#1 Llc Development Costs (In Progress)	2007	na	$1,126,468	$1,126,468	$1,923,787	$1,923,787
55	Development Costs Llc	2006	na	$349,788	$349,788	$598,888	$598,888
56	Llc Property - Land Development (Aje 3,5,9)	2006	na	$31,917	$31,917	$54,647	$54,647
57	Development Costs Llc	2005	na	$40,934	$40,934	$75,437	$75,437
58	Development Costs Llc	2004	na	$96,682	$96,682	$183,242	$183,242
59	Development Costs Llc	2003	na	$30,490	$30,490	$61,049	$61,049
60	Development Costs Llc	2002	na	$26,454	$26,454	$53,968	$53,968
61	Capitalized Repairs - Contractor	2020	60	$189,255	$179,783	$224,078	$212,863
62	On Call Construction	2020	60	$96,392	$91,568	$114,128	$108,416
63	FY 2015/16 Gravity Sewer Improvement Project	2020	60	$2,883	$2,738	$3,413	$3,242
64	Large Diameter Gravity II-3A	2020	60	$11,384	$10,814	$13,479	$12,804
65	FY 2016/17 Gravity Sewer Rehab	2020	60	$1,626,673	$1,545,265	$1,925,979	$1,829,592
66	FY 16/17 GSIP Butterfield/M-A	2020	60	$5,901,329	$5,605,993	$6,987,168	$6,637,490
67	FY 2016/17 Gravity Sewer Rehab	2020	60	$9,082,879	$8,628,320	$10,754,119	$10,215,922
68	FY 16/17 GSIP Butterfield/M-A	2020	60	$261,927	$248,818	$310,121	$294,601
69	FY16/17 Gravity Sewer Rehab	2020	60	$4,009,782	$3,809,110	$4,747,578	$4,509,982
70	FY 2016/17 Gravity Sewer Rehabilitation - Salary Cap	2020	60	$42,902	$40,755	$50,795	$48,253
71	Capitalized Repairs-Contractor	2019	60	$176,437	$164,658	$216,262	$201,825
72	On Call Construction	2019	60	$150,281	$140,249	$184,203	$171,906
73	FY 2015/16 Gravity Sewer Improvement Project	2019	60	$13,386	$12,493	$16,408	$15,312
74	FY 19/20 Force Main Appurtenance	2019	60	$431,334	$402,539	$528,695	$493,400
75	FY 2016/17 GSIP Nokomis/Meadowcroft	2019	60	$2,569,596	$2,398,055	$3,149,603	$2,939,341
76	Large Diameter Gravity II-3A	2019	60	$3,671,712	$3,426,596	$4,500,487	$4,200,043
77	FY 16/17 GSRP Miracle Mile	2019	60	$824,329	$769,298	$1,010,395	$942,943
78	FY16/17 Gravity Sewer Improvement	2019	60	$1,736,699	$1,620,761	$2,128,706	$1,986,597
79	Large Diameter Gravity II-3	2019	60	$453,536	$423,259	$555,908	$518,797
80	FY 2019/20 Force Main Appurtenance Project - Salary Cap	2019	60	$2,105	$1,965	$2,580	$2,408
81	FY 2019/20 Gravity Sewer Improvements Project - Salary Cap	2019	60	$353	$329	$432	$403
82	FY 2017/18 Gravity Sewer Improv - Salary Cap	2019	60	$23,468	$21,901	$28,765	$26,845
83	Large Diameter Gravity II-1	2018	60	$553	$507	$712	$653
84	Baywood Ct Creek Crossing	2018	60	$0	$0	$0	$0
85	FY15/16 Gravity Sewer Improvement	2018	60	$6,539,583	$5,994,021	$8,417,992	$7,715,724
86	Ichabod/Van Ripper Sleepy Hollow	2018	60	$4,845	$4,441	$6,237	$5,717
87	Large Diameter Gravity II-2	2018	60	$1,030,494	$944,526	$1,326,490	$1,215,828
88	Baywood Ct Creek Crossing	2018	60	$550,930	$504,969	$709,177	$650,014
89	Baywood Ct Creek Crossing Emergency Repair - Salary Cap	2018	60	$26,453	$24,246	$34,051	$31,210
90	FY 2014 Gravity Sewer Rehab - Group A - Salary Cap	2018	60	$297	$273	$383	$351
91	FY 2015/16 Gravity Sewer Improvement - Salary Cap	2018	60	$88,493	$81,111	$113,912	$104,409
92	Ichabod Easement Creek Crossing - Salary Cap	2018	60	$176	$162	$227	$208
93	Large Diameter Gravity Sewer Rehab Project II-2 - Salary Cap	2018	60	$36,394	$33,358	$46,848	$42,939
94	FY 15/16 Gravity Sewer Improvement Project	2018	60	$2,136,313	$1,958,092	$2,749,941	$2,520,528
95	Sleepy Hollow Sewer Rehab Concepts.	2018	60	$79,684	$73,037	$102,572	$94,015
96	Large Diameter Gravity II-2	2018	60	$164,084	$150,395	$211,215	$193,594
97	Kentfield/Larkspur/Greenbrae FM	2018	60	$7,676	$7,036	$9,881	$9,057
98	FY 2015/16 Gravity Sewer Improv - Salary Cap	2018	60	$61,183	$56,079	$78,757	$72,187
99	Large Diameter Gravity II-2 - Salary Cap	2018	60	$12,890	$11,815	$16,593	$15,209
100	Ichabod/Van Ripper Sleepy Hollo - Salary Cap	2018	60	$11,651	$10,679	$14,998	$13,747
101	FY 2015/16 Gravity Sewer Improvements	2018	60	$888,052	$813,967	$1,143,134	$1,047,768
102	Large Diameter Gravity Sewer #2	2018	60	$255,040	$233,763	$328,296	$300,908
103	FY 2015/16 Gravity Sewer Improvements - Salary Cap	2018	60	$38,433	$35,226	$49,472	$45,345
104	Large Diameter Gravity Sewer Rehab Project II - Salary Cap	2018	60	$32,654	$29,930	$42,034	$38,527
105	FY 2015/16 Pipeline Rehab Proj	2018	60	$613	$561	$788	$723
106	FY 2015/2016 Gravity Sewer - Eng Salary Cap	2018	60	$8,856	$8,117	$11,400	$10,449
107	Capitalized Repairs-Contractor	2018	60	$59,800	$54,811	$76,977	$70,555
108	On Call Construction	2018	60	$64,785	$59,381	$83,394	$76,437
109	FY 2014/15 Pipeline Rehab Project	2018	60	$12,000	$10,999	$15,447	$14,158

Schedule 5 - Fixed Asset Register (3 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
110	Force Main Appurtenance Project	2018	60	$8,334	$7,639	$10,728	$9,833
111	FY 2015/16 Gravity Sewer Improvement Project	2018	60	$630,547	$577,943	$811,663	$743,950
112	Large Diameter Gravity II-2	2018	60	$863,809	$791,746	$1,111,927	$1,019,165
113	FY 19/20 Force Main Appurtenance	2018	60	$107,497	$98,529	$138,374	$126,830
114	Large Diameter Gravity II-1	2017	60	$2,690,534	$2,421,235	$3,492,368	$3,142,812
115	Large Diameter Gravity II-1	2017	60	$635,045	$571,482	$824,301	$741,796
116	Large Diameter Gravity II-1 - Salary Cap	2017	60	$13,569	$12,211	$17,613	$15,850
117	Capitalized Repairs	2017	60	$22,468	$20,220	$29,164	$26,245
118	Force Main Appurtenance Project	2017	60	$34,745	$31,267	$45,100	$40,586
119	FY2015 Forcemain Appurtenances - Salary Cap	2017	60	$3,471	$3,124	$4,506	$4,055
120	Large Diameter Gravity Sewer Rehab Project II-1 - Salary Cap	2017	60	$55,179	$49,656	$71,623	$64,454
121	Misc. Force Main - Salary Cap	2017	60	$2,804	$2,523	$3,640	$3,276
122	Misc. Gravity Sewer - Salary Cap	2017	60	$1,693	$1,524	$2,198	$1,978
123	Misc. Pump Station - Salary Cap	2017	60	$585	$526	$759	$683
124	Misc. Pipe Repairs - Infonet - Salary Cap	2017	60	$148,004	$133,190	$192,112	$172,883
125	PS 15 Kentfield Comminutor Replacement Project - Salary Cap	2017	60	$28,960	$26,062	$37,591	$33,828
126	GSRP-Settlement Agreement - Group B	2016	60	$70,000	$61,827	$94,033	$83,054
127	Gravity Sewer Rehabs - Group A	2016	60	$9,895	$8,740	$13,292	$11,740
128	SSRMP - Magnolia Project	2016	60	$150,652	$133,062	$202,376	$178,747
129	2016 Magnolia Ave San Anselmo	2016	60	$8,135	$7,185	$10,928	$9,652
130	FY 2014/15 Pipeline Rehab Proj	2016	60	$334,074	$295,068	$448,773	$396,375
131	Force Main Appurtenance Project	2016	60	$1,127,917	$996,224	$1,515,169	$1,338,261
132	2016 Magnolia Ave San Anselmo - Salary Cap	2016	60	$1,094	$966	$1,469	$1,298
133	Magnolia Trunkline Improvements - Salary Cap	2016	60	$728	$643	$978	$864
134	FY 2014 Gravity Sewer Rehab - Group A - Salary Cap	2016	60	$2,215	$1,956	$2,975	$2,628
135	FY 2014/15 Pipeline Rehab Proj - Salary Cap	2016	60	$35,148	$31,045	$47,216	$41,703
136	Force Main Appurtenance Project - Salary Cap	2016	60	$22,878	$20,207	$30,732	$27,144
137	FY 2014/15 Pipeline Rehab Proj - Salary Cap	2015	60	$80,972	$70,165	$113,199	$98,091
138	FY 2014/15 Pipeline Rehab Proj	2015	60	$5,426,877	$4,702,550	$7,586,816	$6,574,201
139	FM Appurtenance Project	2015	60	$1,035,115	$896,958	$1,447,099	$1,253,954
140	FM Appurt - Doug Humphrey	2015	60	$875	$758	$1,223	$1,060
141	FY2015 Forcemain Appurtenances - Salary Cap	2015	60	$47,071	$40,789	$65,806	$57,023
142	District Repairs - Salary Cap	2015	60	$260,238	$225,504	$363,815	$315,256
143	Gravity Sewer Rehab - Group B - Salary Cap	2015	60	$8,340	$7,227	$11,660	$10,103
144	Magnolia Trunkline - Salary Cap	2015	60	$10,585	$9,172	$14,798	$12,823
145	Large Diameter Gravity Sewer Rehab Project II - Salary Cap	2015	60	$34,207	$29,642	$47,822	$41,439
146	2016 Magnolia Ave San Anselmo - Salary Cap	2015	60	$9,403	$8,148	$13,145	$11,390
147	Reclass 2016 Magnolia Ave, SA	2015	60	$437,413	$379,031	$611,507	$529,889
148	Large Diameter Gravity Sewer #1	2015	60	$520,019	$450,612	$726,990	$629,958
149	Magnolia Trunkline	2015	60	$332,715	$288,307	$465,138	$403,056
150	FY 2014/15 Pipeline Rehab Proj	2014	60	$630,126	$535,521	$900,255	$765,093
151	FY 2014/15 GSR (Repair Planning) - Eng Salary Cap	2014	60	$56,973	$48,419	$81,397	$69,176
152	FY 15 FM Appurtenance - Eng Salary Cap	2014	60	$23,683	$20,127	$33,835	$28,755
153	Forcemain Appurtenance Projects	2014	60	$141,131	$119,942	$201,632	$171,360
154	District Salary Cap - Group B	2014	60	$14,026	$11,920	$20,038	$17,030
155	Large Diameter Sewer Rehab Project #1 - Eng Salary Cap	2014	60	$1,419	$1,206	$2,027	$1,723
156	Trenchless/Line Repair Capitalized Salaries & Equipment FY 14	2014	60	$180,785	$153,642	$258,286	$219,507
157	Gravity Sewer Rehab - Group B	2014	60	$147,681	$125,508	$210,990	$179,313
158	Magnolia Trunkline - Eng Salary Cap	2014	60	$60,816	$51,686	$86,888	$73,843
159	Magnolia Trunkline	2014	60	$4,185,047	$3,556,717	$5,979,135	$5,081,446
160	FY 2014/15 Pipeline Rehab Project	2013	60	$1,730	$1,441	$2,475	$2,063
161	FY 2014/15 GSR (Repair Planning) - Eng Salary Cap	2013	60	$11,688	$9,739	$16,725	$13,935
162	Doherty Drive Bridge - Riviera Circle	2013	60	$73,800	$61,490	$105,602	$87,987
163	Engineering Salary Cap - Doherty Drive	2013	60	$1,451	$1,209	$2,077	$1,730
164	Gravity Sewer Rehab - Group A	2013	60	$1,473,173	$1,227,442	$2,107,990	$1,756,370

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	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
165	Engineering Salary Cap - Group A	2013	60	$32,176	$26,809	$46,041	$38,361
166	Gravity Sewer Rehab - Foss Ave	2013	60	$152,023	$126,665	$217,532	$181,247
167	Engineering Salary Cap - Foss Ave	2013	60	$5,173	$4,310	$7,402	$6,167
168	Gravity Sewer Rehab - Group B	2013	60	$2,784,308	$2,319,875	$3,984,117	$3,319,552
169	Trenchless/Line Repair Capitalized Salaries & Equipment FY 13	2013	60	$256,764	$213,935	$367,408	$306,123
170	Engineering Salary Cap - Group B	2013	60	$61,996	$51,655	$88,711	$73,914
171	Magnolia Trunkline - Eng Salary Cap	2013	60	$25,009	$20,838	$35,786	$29,817
172	Magnolia Trunkline	2013	60	$339,651	$282,996	$486,013	$404,944
173	Lines	2000	60	$326,151	$201,037	$682,928	$420,952
174	Sewer Rehab A	2012	60	$1,281	$1,046	$1,929	$1,575
175	Capitalization of In-House Projects	2012	60	$100,130	$81,759	$150,802	$123,134
176	Project 1 - 1-20 Morton Ln	2012	60	$12,851	$10,493	$19,355	$15,804
177	Project 2 - 821-839 San Anselmo Ave	2012	60	$625	$510	$941	$768
178	Project 3 - 150-170 Hilldale Ave	2012	60	$2,067	$1,688	$3,113	$2,542
179	Project 4 - 1-20 Francis Ave	2012	60	$11,699	$9,552	$17,619	$14,386
180	Project 5 - 70-80 Berkeley Ave	2012	60	$5,848	$4,775	$8,807	$7,191
181	Project 6 - 220-230 Brookside Dr	2012	60	$1,316	$1,075	$1,982	$1,619
182	Project 8 - 110-130 The Alameda	2012	60	$15,809	$12,909	$23,810	$19,441
183	Project 9 - 1-50 Durham Rd	2012	60	$10,059	$8,214	$15,150	$12,370
184	Project 10 - 120-160 Meadowcraft Dr	2012	60	$6,291	$5,137	$9,474	$7,736
185	Project 11 - 1-50 S Grovehill Ave	2012	60	$470	$383	$707	$577
186	Project 12 - 230-270 Brookside Dr.	2012	60	$20,421	$16,675	$30,756	$25,113
187	Pipebursting - LA Blvd	2012	60	$62,233	$50,815	$93,727	$76,531
188	Pipe Bursting - SF Blvd	2012	60	$10,244	$8,365	$15,428	$12,597
189	Kentfield Forcemain	2012	60	$44,030	$35,951	$66,311	$54,145
190	Woodland/College/Goodhill	2012	60	$22,260	$18,176	$33,524	$27,373
191	Magnolia Trunkline	2012	60	$23,442	$19,141	$35,304	$28,827
192	Pipebursting	2011	60	$11,240	$8,990	$17,178	$13,739
193	Emergency Projects	2011	60	$28,119	$22,490	$42,973	$34,371
194	Pipebursting LA Blvd	2011	60	$457,897	$366,234	$699,776	$559,693
195	Project 1 - 1-20 Morton Ln	2011	60	$83,969	$67,160	$128,325	$102,636
196	Project 2 - 821-839 San Anselmo Ave	2011	60	$57,874	$46,289	$88,445	$70,740
197	Project 3 - 150-170 Hilldale Ave	2011	60	$67,524	$54,006	$103,192	$82,535
198	Project 4 - 1-20 Francis Ave	2011	60	$77,475	$61,966	$118,400	$94,698
199	Project 5 - 70-80 Berkeley Ave	2011	60	$93,001	$74,384	$142,128	$113,676
200	Project 6 - 220-230 Brookside Dr	2011	60	$70,041	$56,020	$107,039	$85,611
201	Project 8 - 110-130 The Alameda	2011	60	$188,297	$150,604	$287,763	$230,158
202	Project 9 - 1-50 Durham Rd	2011	60	$168,031	$134,394	$256,792	$205,387
203	Project 10 - 120-160 Meadowcraft Dr	2011	60	$146,613	$117,264	$224,060	$179,207
204	Project 11 - 1-50 S Grovehill Ave	2011	60	$84,719	$67,760	$129,471	$103,553
205	Project 12 - 230-270 Brookside Dr.	2011	60	$156,111	$124,861	$238,575	$190,817
206	Kentfield FM Rehab	2011	60	$3,068,434	$2,454,187	$4,689,299	$3,750,582
207	Woodland/College Projects	2011	60	$1,148,892	$918,904	$1,755,781	$1,404,304
208	Pipebursting Bothin Rd - Cap Interest	2011	60	$648	$518	$990	$792
209	Magnolia Trunkline	2011	60	$1,525,319	$1,219,976	$2,331,050	$1,864,415
210	William/Holcomb/Meadowood	2011	60	$96,691	$77,335	$147,767	$118,187
211	Pipebursting SF Blvd	2011	60	$306,033	$244,771	$467,692	$374,068
212	Pipebursting	2010	60	$13,095	$10,256	$20,180	$15,804
213	552 KF Force Main	2010	60	$6,874,481	$5,383,755	$10,593,564	$8,296,357
214	681 Woodland/College/Goodhill	2010	60	$4,285,939	$3,356,536	$6,604,625	$5,172,417
215	682-B Pipebursting SF Blvd	2010	60	$381,385	$298,682	$587,713	$460,268
216	682 Pipebursting Bothin Rd	2010	60	$456,286	$357,341	$703,136	$550,661
217	Fy07 Sip#1(Csw Stuber Stroh/Ranger Pipelines) Project 680 Bo	2010	60	$0	$0	$0	$0
218	William/Holcomb/Meadowood Design & Construction (02282	2009	60	$7,563	$5,797	$12,132	$9,299
219	Cip Xfr 07-08 675 Sequoia Park/Tozzi Creek	2009	60	$729	$558	$1,169	$896

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	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
220	Via La Cumbre/Eliseo Slide Repair	2009	60	$25,619	$19,636	$41,095	$31,498
221	Via La Cumbre/Eliseo Slide Repair	2009	60	$21,568	$16,531	$34,597	$26,518
222	552 Kf Force Main Project Sewer Project A/C 156 Constr In Pro	2009	60	$357,462	$273,989	$573,406	$439,506
223	681 Woodland/College Sewer Project A/C 156 Design/Constr I	2009	60	$201,000	$154,063	$322,424	$247,133
224	682 Pipebursting-Bothin Road Project	2009	60	$22,582	$17,308	$36,223	$27,764
225	552 Kf Force Main Project Sewer Project A/C 156 Constr In Pro	2008	60	$464,800	$348,515	$741,052	$555,653
226	672 Cctv Inspection - For Kf Forcemain	2008	60	$284,108	$213,029	$452,965	$339,641
227	681 Woodland/College Sewer Project A/C 156 Design/Constr I	2008	60	$167,831	$125,843	$267,580	$200,636
228	678 Larkspur Creek Slide Repairs (06302009)	2008	60	$233,059	$174,752	$371,576	$278,614
229	Creek/Bolinas Capacity Upgrades June 2009	2008	60	$1,235,182	$926,161	$1,969,306	$1,476,620
230	Cip Xfr 07-08 673 Creek/Bolinas Capacity Upgrades	2008	60	$130,725	$98,020	$208,420	$156,277
231	Sequoia Park / Tozzi Creek Crossing (May 2009)	2008	60	$201,539	$151,117	$321,322	$240,933
232	Cip Xfr 07-08 675 Sequoia Park/Tozzi Creek	2008	60	$68,190	$51,130	$108,719	$81,519
233	Cip Xfr 08-09 Ssa/Cipp Project	2008	60	$4,761	$3,570	$7,590	$5,691
234	William/Holcomb/Meadowood Design & Construction (02282	2008	60	$707,722	$530,662	$1,128,352	$846,058
235	Cip Xfr 07-08 677 William/Holcomb Meadowood	2008	60	$199,483	$149,576	$318,045	$238,475
236	(North Bay Construction In 1731*3 Sandis 10222008)	2008	60	$44,194	$33,137	$70,460	$52,832
237	552 Kf Force Main Project Sewer Project A/C 156 Constr In Pro	2007	60	$230,934	$169,299	$394,390	$289,129
238	681 Woodland/College Sewer Project A/C 156 Design/Constr I	2007	60	$2,343	$1,717	$4,001	$2,933
239	Cip Xfr 07-08 Ssa/Cipp Project	2007	60	$36,122	$26,482	$61,690	$45,225
240	Cascade Sewer Rehabilitation 676 - Board Accepted 01/07/08	2007	60	$1,026,196	$752,310	$1,752,543	$1,284,798
241	Fy08 Sip#1(Csw Stuber Stroh/Ranger Pipelines) Project 680 Bo	2007	60	$2,052,678	$1,504,829	$3,505,573	$2,569,954
242	Cip Xfr 06-07 Ssa/Cipp Project	2006	60	$300,766	$215,480	$514,955	$368,933
243	Cascade Sewer Rehabilitation 676 - Board Accepted 01/07/08	2006	60	$60,877	$43,615	$104,231	$74,675
244	Fy07 Sip#1(Csw Stuber Stroh/Ranger Pipelines) Project 680 Bo	2006	60	$1,179,324	$844,913	$2,019,174	$1,446,614
245	552 Kf Force Main Project Sewer Project A/C 156 Constr In Pro	2006	60	$64,761	$46,397	$110,880	$79,439
246	Fy06 Sip#1 (Northbay Constr) Sewer Project A/C 156	2006	60	$43,811	$31,388	$75,011	$53,740
247	Fy06 Sr#2 (Pacific Trenchless) Sewer Project A/C 156	2006	60	$51,413	$36,834	$88,026	$63,065
248	Project 670 (Bay Pacific) Sewer Project A/C 156	2006	60	$216,978	$155,451	$371,497	$266,155
249	Bon Air Project 671 (Insituform) Sewer Project A/C 156	2006	60	$1,342,925	$962,123	$2,299,282	$1,647,294
250	Barber Ave Upgrade (Miksis) Sewer Project A/C 156	2006	60	$15,800	$11,320	$27,052	$19,381
251	Crown Rd Sewer Replacement (M&G) A/C 156	2006	60	$27,090	$19,408	$46,382	$33,230
252	Crsad Project Costs & Crsad Sewer Line Asset Aje #3	2006	60	$432,408	$309,794	$740,345	$530,412
253	Lines - Canyon Road Sewer Assessment	2005	60	$48,428	$33,889	$89,248	$62,453
254	Lines - (Ap B# 274 Posted Gl B#806 9/18/06)	2005	60	$128,420	$89,865	$236,664	$165,611
255	Aje #9 Adjust Retention Payable & Property Asset For 05/06 A	2005	60	$36,690	$25,675	$67,616	$47,315
256	Aje #26 Reclass A/R To Fa: Crsad & Release Restricted Cash	2005	60	$59,534	$41,660	$109,715	$76,775
257	Lines	2005	60	$2,279,536	$1,595,155	$4,200,930	$2,939,692
258	Lines	2004	60	$3,033,567	$2,072,245	$5,749,550	$3,927,546
259	Lines	2003	60	$499,083	$332,585	$999,303	$665,928
260	Lines	2002	60	$514,368	$334,198	$1,049,355	$681,793
261	Lines	2001	60	$1,030,733	$652,515	$2,172,522	$1,375,335
262	Lines	2000	60	$443,759	$273,530	$929,187	$572,744
263	Lines (Reverse Credit Fema)	1999	60	$25,846	$15,499	$59,131	$35,460
264	Lines	1998	60	$1,147,185	$668,825	$2,613,471	$1,523,689
265	Lines	1997	60	$633,338	$358,689	$1,467,391	$831,053
266	Lines	1996	60	$1,410,526	$775,338	$3,318,090	$1,823,889
267	Lines	1995	60	$847,796	$451,848	$2,016,065	$1,074,498
268	Lines Oak Avenue S.A.D.	1995	60	$435,770	$232,251	$1,036,264	$552,296
269	Lines	1994	60	$527,758	$272,482	$1,260,357	$650,724
270	Lines	1993	60	$445,310	$222,492	$1,072,062	$535,639
271	Lines-Larkspur Annexation	1993	60	$2,329,586	$1,163,942	$5,608,365	$2,802,134
272	Lines	1992	60	$392,079	$189,362	$971,368	$469,140
273	Lines	1991	60	$561,082	$261,608	$1,406,330	$655,709
274	Lines	1990	60	$922,799	$414,880	$2,376,536	$1,068,464
275	Lines	1989	60	$1,077,781	$466,596	$2,833,236	$1,226,571

Schedule 5 - Fixed Asset Register (6 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
276	Lines	1988	60	$489,438	$203,731	$1,331,063	$554,063
277	Lines	1987	60	$1,235,260	$493,540	$3,360,619	$1,342,713
278	Lines	1986	60	$702,208	$268,859	$1,988,076	$761,188
279	Lines	1985	60	$429,020	$157,111	$1,323,574	$484,706
280	Lines	1984	60	$885,991	$309,692	$2,736,578	$956,553
281	Lines	1983	60	$938,070	$312,219	$2,855,802	$950,500
282	Lines	1982	60	$146,994	$46,474	$459,100	$145,151
283	Lines	1981	60	$143,321	$42,924	$486,699	$145,765
284	Lines	1980	60	$241,555	$68,319	$861,658	$243,704
285	Lines	1979	60	$183,000	$48,700	$749,828	$199,543
286	Lines	1978	60	$233,185	$58,168	$1,065,765	$265,857
287	Lines	1977	60	$111,227	$25,892	$547,828	$127,526
288	Lines	1976	60	$229,881	$49,682	$1,214,762	$262,533
289	Lines	1975	60	$1,413,858	$281,932	$8,109,625	$1,617,111
290	Lines From A/R-Town Of Ross	1975	60	$1,800	$359	$10,324	$2,059
291	Lines	1974	60	$1,093,385	$199,805	$6,867,550	$1,254,974
292	Lines	1973	60	$754,829	$125,357	$5,053,817	$839,303
293	Lines	1972	60	$567,518	$84,791	$4,107,502	$613,687
294	Lines	1972	60	$628,547	$93,909	$4,549,210	$679,681
295	PS 15 KF Improvement Project	2020	15	$13,025	$10,418	$15,422	$12,335
296	PS 12 & 13 Rehab Project	2020	15	$11,851	$9,478	$14,031	$11,222
297	PS 14 Pump#3 & PS 15 Rebuilt	2020	15	$10,360	$8,286	$12,266	$9,811
298	PS 14 Pump#3 & PS 15 Rebuilt	2019	15	$88,663	$64,987	$108,675	$79,656
299	PS 15 KF Improvement Project	2019	15	$2,794,950	$2,048,609	$3,425,823	$2,511,019
300	PS 12 & 13 Bon Air Rehab Project	2019	15	$9,166,152	$6,718,497	$11,235,127	$8,234,989
301	Other Pump Station Equipment	2018	15	$15,699	$10,460	$20,208	$13,465
302	PS #15 KF Comminutor Replacement Project	2017	15	$151,186	$90,657	$196,243	$117,674
303	PS 15 Kentfield Comminutor Replacement Project - Salary Cap	2017	15	$3,510	$2,105	$4,556	$2,732
304	PS#15 Comminutor Replacement CIP	2017	15	$15,282	$9,163	$19,836	$11,894
305	PS#15 Comminutor Replacement - Salary Cap	2017	15	$26,848	$16,099	$34,849	$20,897
306	PS 15 KF Comminutor Replacement Project	2017	15	$248,979	$149,297	$323,180	$193,790
307	Radio Path Study for Pump Stations	2017	15	$12,558	$7,530	$16,300	$9,774
308	Rebuilt Pump #3 at PS 15 Kentfield	2017	15	$34,996	$20,985	$45,426	$27,239
309	PS #20 Replacement Pump	2016	15	$5,628	$3,000	$7,560	$4,029
310	PS#34 Pump Installed 06/28/16	2015	15	$15,830	$7,379	$22,131	$10,316
311	PS#15 Eletrical Upgrade/Transformer Relocation	2015	15	$108,289	$50,475	$151,388	$70,565
312	PS#15 Eletrical Upgrade/Transformer Relocation	2015	15	$222,396	$103,663	$310,911	$144,921
313	PS#14 - Replaced 2 VFDs	2015	15	$9,987	$4,655	$13,962	$6,508
314	PS#13 Pump Rebuild	2015	15	$11,510	$5,365	$16,092	$7,501
315	Reservoir Utilities Underground Project	2014	15	$27,880	$11,137	$39,831	$15,911
316	PS#13 Pump Rebuild	2014	15	$10,668	$4,261	$15,242	$6,088
317	PS#15 - Pump #4 Rebuild	2014	15	$29,264	$11,690	$41,809	$16,701
318	PS#15 - Pump #5 Rebuild	2014	15	$20,539	$8,204	$29,344	$11,721
319	PS#14 - Pump #1 Rebuild	2014	15	$15,634	$6,245	$22,336	$8,922
320	PS#10 - Pump #1 & 3 VFD	2014	15	$6,226	$2,487	$8,895	$3,553
321	PS#15 - Pump #4 Repair	2014	15	$18,950	$7,570	$27,074	$10,815
322	PS#14 - Pump #3 Rebuild	2014	15	$9,989	$3,990	$14,271	$5,700
323	PS#14 - Pump #2 Rebuild	2014	15	$10,128	$4,046	$14,470	$5,780
324	PS#15 - Pump #4 Rebuild	2014	15	$3,950	$1,578	$5,643	$2,254
325	District Salary Cap - Flow Meters	2014	15	$2,213	$884	$3,162	$1,263
326	PS#15 Transformer Relocation	2014	15	$41,904	$16,738	$59,867	$23,914
327	PS#14 Pump #3 VFD	2014	15	$5,403	$2,158	$7,720	$3,084
328	PS#13/15 Flow Meters	2014	15	$23,628	$9,438	$33,757	$13,484
329	PS#15 - Pump #2 Repair	2014	15	$18,926	$7,560	$27,040	$10,801
330	PS#15 Sump Pump	2013	15	$6,681	$2,223	$9,559	$3,181

Schedule 5 - Fixed Asset Register (7 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
331	PS#10 Rebuild Pump #3	2013	15	$20,547	$6,838	$29,400	$9,784
332	PS#12 Rebuild Pump	2013	15	$12,047	$4,009	$17,239	$5,737
333	PS#10 Rebuild Pump #1	2013	15	$21,258	$7,074	$30,419	$10,123
334	PS#15 Rebuild Pump #1	2013	15	$15,464	$5,146	$22,127	$7,364
335	PS#15 Rebuild Pump #5	2013	15	$11,839	$3,940	$16,941	$5,638
336	PS#13 Flow Meter	2013	15	$8,590	$2,858	$12,291	$4,090
337	PS#15 Flow Meter	2013	15	$20,088	$6,685	$28,745	$9,566
338	PS#13 Flow Meter	2013	15	$1,268	$422	$1,815	$604
339	PS#13/15 Flow Meter - Ashlin Pacific	2013	15	$49,800	$16,573	$71,260	$23,714
340	PS#15 Rebuild Pump #2	2013	15	$34,767	$11,570	$49,748	$16,556
341	PS#14 Data Hosting Service & Wireless Set-up	2013	15	$6,842	$2,277	$9,791	$3,258
342	PS#10 Rebuild Pump #2	2013	15	$21,123	$7,030	$30,226	$10,059
343	PS# 13 & 15 Flow Meters	2013	15	$1,551	$516	$2,219	$738
344	PS#15 Demo/Rebuild	2013	15	$12,436	$4,139	$17,795	$5,922
345	Engineering Salary Cap - Flow Meters	2013	15	$16,831	$5,601	$24,084	$8,015
346	Engineering Salary Cap - Pump Stations	2013	15	$1,892	$630	$2,708	$901
347	Pump Station & Equipment	2001	15	$352,844	$0	$743,705	$0
348	PS#15 Rebuild	2012	15	$50,083	$13,328	$75,428	$20,073
349	PS#33 - Replace Pump	2012	15	$6,253	$1,664	$9,418	$2,506
350	PS#13 Rebuild Comminutor	2012	15	$36,125	$9,613	$54,406	$14,478
351	PS#31 - Basic Pump	2012	15	$3,666	$975	$5,521	$1,469
352	Pump Station #13	2011	15	$19,000	$3,786	$29,037	$5,786
353	Pump Station #14	2011	15	$47,647	$9,495	$72,816	$14,510
354	Pump Station Rehab	2010	15	$7,645	$1,014	$11,780	$1,562
355	Pump Station #14 Rehab 10/11	2010	15	$158,976	$21,081	$244,981	$32,485
356	PS#15 VFD	2010	15	$16,142	$2,140	$24,874	$3,298
357	PS#15 Communitor	2010	15	$44,952	$5,961	$69,271	$9,186
358	Pump Station #14 Rehab 09/10	2009	15	$48,467	$3,196	$77,745	$5,126
359	Larkspur Landing B Pump Station 10 (Board Accepted 12/04/0	2007	15	$82,450	$0	$140,808	$0
360	Ps#13 Comminutor Equipment - E Elliott Associates	2008	15	$33,921	$0	$54,082	$0
361	Larkspur Landing B Pump Station (@ 6/30/07 Pending Board A	2006	15	$1,298,785	$0	$2,223,709	$0
362	Pump Station & Equipment	2006	15	$617,177	$0	$1,056,697	$0
363	Pump Stn & Equip (Ap B# 274 Posted Gl B#806 9/18/06)	2006	15	$9,734	$0	$16,665	$0
364	Aje #12 Accrue Anderson Pacific Pb#2 '06 Ps10 @ 6/30/06 (See	2007	15	$151,953	$0	$259,506	$0
365	Pump Station & Equipment	2005	15	$836,810	$0	$1,542,147	$0
366	Pump Station & Equipment	2004	15	$1,811,258	$0	$3,432,895	$0
367	Pump Station & Equipment	2003	15	$844,921	$0	$1,691,768	$0
368	Pump Station & Equipment	2002	15	$57,347	$0	$116,993	$0
369	Pump Station & Equipment	2000	15	$1,526,748	$0	$3,196,858	$0
370	Pump Station & Equipment	1999	15	$631,748	$0	$1,445,323	$0
371	Pump Station & Equipment	1998	15	$525,017	$0	$1,196,073	$0
372	Pump Station & Equipment	1997	15	$148,216	$0	$343,405	$0
373	Pump Station & Equipment	1996	15	$33,011	$0	$77,654	$0
374	Pump Station & Equipment	1995	15	$61,152	$0	$145,420	$0
375	Pump Station & Equipment	1994	15	$34,667	$0	$82,789	$0
376	Pump Station & Equipment-Lrk	1994	15	$140,381	$0	$335,249	$0
377	Pump Station Equipment	1993	15	$241,496	$0	$581,390	$0
378	Pump Station & Equipment	1992	15	$484,985	$0	$1,201,541	$0
379	Pump Station & Equipment	1991	15	$59,996	$0	$150,378	$0
380	Pump Station & Equipment	1990	15	$200,157	$0	$515,476	$0
381	Pump Station & Equipment	1989	15	$264,814	$0	$696,135	$0
382	Pump Station & Equipment	1988	15	$146,813	$0	$399,269	$0
383	Camera Tractor - CCTV Crawler, Jack Doheny	2020	10	$40,981	$28,676	$48,522	$33,952
384	PanoRamo Camera System for CCTV Vehicle - Jack Doheny	2020	10	$113,037	$79,095	$133,836	$93,648
385	Verisight Pro Plus 100M System w/ reel, U-Rock Ulitity Equip't	2020	10	$11,718	$8,199	$13,874	$9,708

Schedule 5 - Fixed Asset Register (8 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
386	Vactor Ramjet id#979, Owen Equip't	2020	10	$276,837	$193,710	$327,775	$229,353
387	Vactor Ramjet id#980, Owen Equip't	2020	10	$276,837	$193,710	$327,775	$229,353
388	Mobile Pathfinder Controller and Reel - Instrument Tech Corp	2019	10	$31,886	$19,114	$39,083	$23,428
389	Panoramo 4K Manhole Inspection System - Jack Doheny	2019	10	$92,290	$55,323	$113,122	$67,811
390	IBAK Inspection Vehicle w/ Camera & Wincan - Jack Doheny	2019	10	$351,264	$210,566	$430,550	$258,094
391	IBAK Camera and Modifications - Jack Doheny	2019	10	$4,987	$2,989	$6,112	$3,664
392	Sewer Monitoring System - SmartCover	2019	10	$109,996	$65,937	$134,824	$80,821
393	2019 Chevrolet Silverado #42943	2018	10	$30,253	$15,110	$38,943	$19,450
394	2018 Chevrolet Silverado #95541	2018	10	$31,736	$15,850	$40,851	$20,403
395	CFG-Seeker 2- Aries Industries	2017	10	$19,075	$7,620	$24,760	$9,890
396	2018 Ford Escape SE 4WD - Downtown Ford	2017	10	$26,498	$10,585	$34,395	$13,739
397	2018 Chevrolet Silverado #51076 - Winner Chevrolet	2017	10	$27,817	$11,112	$36,107	$14,423
398	2018 Chevrolet Silverado #03538 - Winner Chevrolet	2017	10	$31,736	$12,677	$41,194	$16,455
399	SL-RAT Standard Package - InfoSense, Inc.	2017	10	$24,560	$9,811	$31,879	$12,734
400	Remote Controlled Electric Gate for PS14	2016	10	$12,673	$3,795	$17,024	$5,098
401	PE3601 Pan & Tilt Push Camera with Accessories	2016	10	$39,719	$11,894	$53,355	$15,977
402	SK3300 Seeker Series 300' Cable	2016	10	$7,906	$2,368	$10,621	$3,180
403	Smart Floe System Components/Site Mgmt/Labor	2016	10	$119,226	$35,703	$160,161	$47,960
404	7 x 14 Cargo Trailer	2016	10	$5,543	$1,660	$7,446	$2,230
405	Brute Jetter Portable Cart/Hose Reel	2016	10	$10,390	$3,111	$13,957	$4,180
406	Lightbar/Controller/Front & Rear Warning Lights 2016 Ford Ex	2015	10	$5,810	$1,157	$8,122	$1,618
407	2016 Ford F150 4x2 Reg Cab	2015	10	$27,871	$5,551	$38,965	$7,761
408	2016 Ford Explorer	2015	10	$28,729	$5,722	$40,163	$8,000
409	Chevy 3500 HD	2015	10	$62,401	$12,429	$87,237	$17,376
410	Cable Assy	2016	10	$6,269	$1,877	$8,421	$2,522
411	Compressor - Vanair	2016	10	$18,036	$5,401	$24,228	$7,255
412	PT 12 Light Bar - Ford F150 Inspections	2015	10	$2,931	$584	$4,097	$816
413	2016 Ford F150 4x2	2015	10	$24,667	$4,913	$34,485	$6,869
414	Pan & Tilt Camera Aries	2015	10	$16,053	$3,197	$22,442	$4,470
415	Pathfinder Tractor - Aries	2015	10	$13,436	$2,676	$18,784	$3,741
416	Verisight Pro	2016	10	$29,998	$8,983	$40,297	$12,067
417	Dominator II Series III Utility Truck	2015	10	$160,115	$31,891	$223,843	$44,585
418	Cues Mini Portable Push Camera	2016	10	$13,746	$4,116	$18,465	$5,529
419	Cues Mini Portable Push Camera	2016	10	$13,746	$4,116	$18,465	$5,529
420	Cues Mini Portable Push Camera	2016	10	$13,746	$4,116	$18,465	$5,529
421	Seeker Series Lateral Inspection System	2016	10	$9,996	$2,993	$13,428	$4,021
422	Pathfinder Reel Assembly	2016	10	$18,427	$5,518	$24,753	$7,412
423	Confined Space Equipment for Trenchless	2015	10	$8,346	$1,662	$11,668	$2,324
424	Aries Camera PE 3410	2015	10	$25,104	$5,000	$35,096	$6,990
425	Envirosight Push Camera System	2014	10	$13,188	$1,308	$18,841	$1,869
426	Utility Body for Truck - Trenchless F150	2014	10	$10,656	$1,057	$15,224	$1,510
427	Harben High Velocity Sewer Cleaner	2014	10	$134,509	$13,340	$192,172	$19,059
428	Wain Roy Coupler w/Hoses	2015	10	$8,265	$1,646	$11,555	$2,301
429	Isuzu Diesel Chassis Truck	2014	10	$152,950	$15,169	$218,518	$21,672
430	Vivax Pro 2 Receiver & Transmitter, Traceable Rodder & Roller	2014	10	$7,991	$792	$11,416	$1,132
431	Ford F150 Supercab 4x2 Customization	2014	10	$26,805	$2,658	$38,296	$3,798
432	12 LED Self-Leveling - Camera Head/Assy	2014	10	$4,305	$427	$6,150	$610
433	Push Camera - Aries SK3300 w/ accessories	2014	10	$25,158	$2,495	$35,943	$3,565
434	Harben High Velocity Sewer Cleaner	2014	10	$122,451	$12,144	$174,945	$17,351
435	Aries Push Camera	2014	10	$22,680	$2,249	$32,403	$3,214
436	LLC Property Improvements - Fence	2014	10	$8,906	$883	$12,724	$1,262
437	Trimble Unit GPS	2014	10	$31,028	$3,077	$44,330	$4,397
438	CCTV Camera Tractor Pathfinder	2014	10	$34,949	$3,466	$49,931	$4,952
439	CCTV Camera & Control Unit	2014	10	$45,644	$4,527	$65,211	$6,467
440	CCTV Pole Camera	2014	10	$17,511	$1,737	$25,018	$2,481

Schedule 5 - Fixed Asset Register (9 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
441	Plotter Canon	2014	10	$9,210	$913	$13,158	$1,305
442	Cable Assembly CCTV	2014	10	$6,983	$693	$9,977	$990
443	Pump for M50 Puller	2012	10	$30,085	$0	$45,309	$0
444	Two 5-7 Yard Dump Trucks	2011	10	$204,018	$0	$311,789	$0
445	Security Cameras	2012	10	$2,413	$0	$3,634	$0
446	Generator - Scada Building	2011	10	$4,879	$0	$7,457	$0
447	Hydraulic Puller	2012	10	$28,631	$0	$43,120	$0
448	Fusing Equipment	2012	10	$24,056	$0	$36,229	$0
449	Hydraulic Puller	2012	10	$25,933	$0	$39,056	$0
450	Steel Plates	2012	10	$48,787	$0	$73,476	$0
451	Compact Excavator	2011	10	$62,984	$0	$96,255	$0
452	Trailmax Excavator	2011	10	$22,942	$0	$35,061	$0
453	Generator - Kerner Building	2011	10	$101	$0	$154	$0
454	Generator - Kerner Building	2011	10	$3,796	$0	$5,802	$0
455	Generator - Kerner Building	2011	10	$324	$0	$496	$0
456	Boxes and Liners for Trucks	2012	10	$20,305	$0	$30,581	$0
457	Ramjet Vactor	2011	10	$177,683	$0	$271,542	$0
458	Ford F250 (5 Trucks)	2011	10	$131,820	$0	$201,453	$0
459	Sprinter Van - MME	2011	10	$209,316	$0	$319,884	$0
460	Vactor Ramjet - Maryland Industrial Trucks	2011	10	$177,683	$0	$271,542	$0
461	Conduit Rodder - ITC	2011	10	$3,909	$0	$5,974	$0
462	Containers	2011	10	$7,439	$0	$11,369	$0
463	Equipment - Tractor Fitting	2009	10	$10,327	$0	$16,565	$0
464	Equipment - Chicago Channel Chewer (G3 Engineering 2008-1	2008	10	$34,069	$0	$54,317	$0
465	Equipment - Imt Crane (Lodi Equipment J17045 07012008)	2009	10	$26,224	$0	$42,066	$0
466	Vaccon 2008 1Npth08X58N760021 License 1306485-Municipal	2008	10	$296,488	$0	$472,703	$0
467	Kubota Excavator/Trailer 2007 Kx1213R4As Serial #35064 - Del	2008	10	$60,448	$0	$96,375	$0
468	Peterbilt 2005 Vin 2Npnhd7X05M849122 (Lodi Equip) Booked	2006	10	$136,774	$0	$234,176	$0
469	Explorer 2005 Vin 1Fmzu73W75Za66936 (Folsom Ford) Booke	2006	10	$26,151	$0	$44,774	$0
470	Equipment - Forklift	2004	10	$10,129	$0	$19,198	$0
471	Chevy Astro Van	2003	10	$18,000	$0	$36,041	$0
472	2003 Chevy Silverado	2003	10	$17,000	$0	$34,039	$0
473	Rodder	2000	10	$127,015	$0	$265,957	$0
474	Dump Body Mounted On Truck	1997	10	$8,589	$0	$19,900	$0
475	Equipment - Trailer Mounted Generator	1997	10	$34,953	$0	$80,983	$0
476	Equipment - Truck Radios & Gas Detects	1996	10	$5,399	$0	$12,700	$0
477	Backhoe Trailer	1992	10	$13,768	$0	$34,110	$0
478	Case Backhoe	1991	10	$8,959	$0	$22,455	$0
479	Caselle ERP Financial Software	2020	5	$12,840	$5,129	$15,203	$6,073
480	ECS Services - Avanti Install/Configuration Project @28 users	2020	5	$11,192	$4,471	$13,251	$5,293
481	Hardware - Dell "Rugged" Laptops x15, IT Hub	2020	10	$55,288	$38,686	$65,461	$45,805
482	Sewer Inspection and Asset Mgt Software - WinCan	2019	5	$17,365	$3,454	$21,285	$4,234
483	Custom Dell Laptops 3x	2019	10	$12,059	$7,229	$14,781	$8,860
484	G2110 Scanner/Install/Config - ECS Imaging Inc.	2019	10	$53,837	$32,273	$65,989	$39,557
485	BLK360 Scanner Case (1yr subcription) - US CAD	2019	10	$24,371	$14,609	$29,871	$17,906
486	Permit Database development	2016	5	$13,040	$0	$17,517	$0
487	Permit Database development	2016	5	$21,825	$0	$29,318	$0
488	Infonet Desktop/Annual Maintenance Subscription 6/17	2016	10	$15,000	$4,492	$20,150	$6,034
489	Permit Database Development	2016	5	$24,250	$0	$32,576	$0
490	InfoMaster Software	2016	5	$64,000	$0	$85,973	$0
491	Nintex for Office 365	2016	5	$6,240	$0	$8,382	$0
492	TimeControl	2015	5	$7,590	$0	$10,611	$0
493	MS Sql Licenses	2015	5	$6,640	$0	$9,283	$0
494	District Salary Cap - CMMS Implementation	2015	5	$42,122	$0	$58,887	$0
495	CMMS Floating Licenses	2015	5	$37,500	$0	$52,425	$0

Schedule 5 - Fixed Asset Register (10 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
496	CMMS Mobile System Upgrade	2015	5	$25,000	$0	$34,950	$0
497	ARCGIS for Desktop	2015	5	$10,597	$0	$14,815	$0
498	Conference Room Chairs	2014	10	$2,976	$295	$4,251	$422
499	Network Server Project	2014	10	$48,208	$4,781	$68,874	$6,831
500	Computers & Tv Camera	2001	10	$35,283	$0	$74,368	$0
501	Server Project	2013	10	$1,828	$0	$2,616	$0
502	Network Server Project	2013	10	$31,970	$0	$45,746	$0
503	Innovyze CMMS Operating	2013	5	$49,557	$0	$70,913	$0
504	Locker Container	2011	10	$9,877	$0	$15,095	$0
505	CMMS Operating Software	2012	5	$85,402	$0	$128,620	$0
506	Air Conditioner Server Room	2012	10	$7,100	$0	$10,693	$0
507	Arceditor	2012	5	$7,595	$0	$11,438	$0
508	ArcView	2012	5	$3,798	$0	$5,719	$0
509	Fire King Safe	2010	10	$2,995	$0	$4,616	$0
510	Locker Room Furniture & Fixtures	2010	10	$3,684	$0	$5,676	$0
511	Kerner Furniture	2010	10	$17,556	$0	$27,053	$0
512	Telephone System Upgrade	2010	10	$3,936	$0	$6,065	$0
513	Kerner Furniture	2009	10	$14,610	$0	$23,437	$0
514	Munsys Cmms Computer Mapping & Configuration	2008	5	$17,400	$0	$27,742	$0
515	Munsys Cmms Final Version Installation	2008	5	$21,000	$0	$33,481	$0
516	Computers, Software, Furniture A/C 880	2005	10	$13,224	$0	$24,370	$0
517	Computer & Software	2004	10	$11,470	$0	$21,739	$0
518	Computer & Software	2003	10	$9,454	$0	$18,930	$0
519	Telephone	1997	10	$2,336	$0	$5,413	$0
520	Office Furniture	1996	10	$12,066	$0	$28,384	$0
521	Office Furntiure	1993	10	$505	$0	$1,216	$0
522	Furniture	1991	10	$12,432	$0	$31,160	$0
523	PS15 Control Panel	2022	15	$30,800	$28,229	$31,782	$29,129
524	IBAK Minilte Camera	2021	10	$55,041	$45,873	$59,523	$49,608
525	Minilite Camera	2021	10	$26,431	$22,470	$28,583	$24,299
526	Verisight Pro Plus	2022	10	$22,838	$19,978	$23,566	$20,615
527	GovInvest	2021	5	$41,400	$26,224	$44,771	$28,359
528	Level Controllers	2021	15	$52,192	$46,101	$56,442	$49,855
529	Pumps	2021	15	$6,655	$5,842	$7,197	$6,317
530	Minilite Camera	2022	10	$6,394	$5,594	$6,598	$5,772
531	Minilite Camera	2022	10	$6,347	$5,449	$6,549	$5,623
532	Truck Improvement	2022	10	$11,253	$10,032	$11,612	$10,352
533	Truck Improvement	2022	10	$11,220	$9,815	$11,578	$10,128
534	Truck Improvement	2022	10	$11,934	$10,538	$12,314	$10,874
535	Kerner Capital Improvement Proj (899)	2022	60	$27,113	$26,547	$27,977	$27,394
536	Larkspur Landing Activities (900)	2021	na	$1,850	$1,850	$2,001	$2,001
537	Sewer Line Capitalized Repairs (917)	2022	60	$136,731	$134,445	$141,090	$138,732
538	Sewer Line On-Call Construction (918)	2022	60	$38,276	$37,636	$39,496	$38,836
539	FY 2015/16 Gravity Sewer Improv (931)	2021	60	$3,942	$3,811	$4,263	$4,121
540	Large Diameter Gravity II-3B (944)	2021	60	$5,384,103	$5,204,633	$5,822,536	$5,628,452
541	FY 2016/17 GSIP Butterfield/A-K (947)	2022	60	$2,847,208	$2,799,624	$2,937,981	$2,888,880
542	FY 19/20 Force Main Appurtenanc (960)	2021	15	$1,115,974	$967,177	$1,206,849	$1,045,936
543	Laurel Grove GSI Project (949)	2021	60	$3,121,353	$3,017,308	$3,375,528	$3,263,011
544	Yaskawa VFD Drives PS14	2023	15	$25,829	$25,537	$25,829	$25,537
545	Flygt NP 3153 MT Pump with 434 Trim Hard Iron "N" Impeller.	2023	15	$27,219	$27,065	$27,219	$27,065
546	Kohler Towable Generator	2023	15	$93,217	$91,123	$93,217	$91,123
547	Pump Station Socket Mount	2023	15	$37,563	$36,527	$37,563	$36,527
548	LS33 P1 & P2 Upgrades	2023	15	$9,050	$8,898	$9,050	$8,898
549	Unicarriers Forklift	2022	15	$35,292	$34,119	$36,417	$35,207

Schedule 5 - Fixed Asset Register (11 of 11)

	Description	Year Acquired	Estimated Useful Life (years)	Original Cost	Book Value	Replacement Cost	RCNLD
550	Level Controllers - PS	2023	15	$99,842	$97,599	$99,842	$97,599
551	Vac-Con V230H/500 Combination Sewer Cleaning Machine	2023	10	$373,625	$367,278	$373,625	$367,278
552	Skid Steer	2022	10	$72,242	$66,819	$74,545	$68,949
553	GPS Locator Equipment	2022	10	$24,854	$23,615	$25,647	$24,368
554	Raptor Reinstatement Cutter - LRC	2023	10	$14,010	$13,538	$14,010	$13,538
555	Message Board	2022	10	$17,069	$15,788	$17,613	$16,291
556	Dell Laptops for O&M x2	2022	10	$8,214	$7,597	$8,476	$7,839
557	FY 2020/21 Gravity Sewer Improv (951)	2022	60	$6,312,942	$6,242,895	$6,514,208	$6,441,927
558	Capitalized Repairs-Contractor (917)	2023	60	$157,404	$157,397	$157,404	$157,397
559	On Call Construction (918)	2023	60	$23,800	$23,799	$23,800	$23,799
560	IAMP Program Support/Update (982)	2022	60	$1,256,461	$1,242,519	$1,296,519	$1,282,133
561			**Totals:**	**$219,475,670**	**$168,717,365**	**$352,072,189**	**$240,549,279**

ATTACHMENTS

Attachment A – Language for Exhibit A to Ordinance 92

Attachment B – Affordable Housing Priority Policy

Attachment A

Update to Exhibit A to Ordinance 92

SEWER CAPACITY CHARGES AND PERMIT FEES

The following describes Ross Valley Sanitary District's Sewer Capacity Charges and associated Permit Fees. In addition to these charges and fees, the District collects the Central Marin Sanitation Agency's (CMSA) capacity charge and passes this charge through to CMSA. See current CMSA fee schedules for applicable capacity charges.

CAPACITY CHARGES AND PERMIT FEES AND SERVICE RESUMPTION FEE

All Permit Fees are non-refundable.

FOR ALL NEW CONNECTIONS

Permit Fee: $568

This fee includes one inspection. Additional required inspections for the same permit may be subject to an Additional Inspection Fee.

Sewer Capacity Charges: $7,801 per EDU.

A minimum of 1 EDU shall be charged. For additional drainage fixture units (DFUs*) beyond 23 DFUs, the Capacity Charge shall include an additional $339/DFU.

* Drainage Fixture Units (DFUs) as defined in the latest version of the California Plumbing Code, California Code of Regulations, Title 24, Part 5

FOR REMODEL/ADDITION PROJECTS (non-ADU projects)

Permit Fee: $519

This fee includes one inspection. Additional required inspections for the same permit may be subject to an Additional Inspection Fee.

Capacity Charge: $339 per DFU. Credit will be given for pre-remodel drainage fixture units (DFUs) when DFUs are counted by District inspector prior to the start of work or can be otherwise verified with official building records. Existing laterals may be maintained in use upon testing and receipt of Certification of Lateral Compliance.

FOR ACCESSORY DWELLING UNITS (ADUs)

ADU projects shall be subject to Permit Fees, the District's Capacity Charges and CMSA Capacity Charges. The Capacity Charges for Type 2 and Type 4 ADUs are determined based on the number of DFUs in the ADU, as shown in the following table. In the event that the existing structure(s) on the parcel have fewer than 23 DFUs, the ADU is eligible to receive a discount to its Capacity Charge. The discount will be equal to 23 minus the number of DFUs in the existing structure(s). Should the discount equal or exceed the number of DFUs in the ADU, no Capacity Charge shall be applied. To receive credit, the number of pre-ADU DFUs on the parcel must be verified with official building records. If no such records are available, a District inspection must be arranged prior to the start of work (at applicable rates for additional inspections) in order to count the existing DFUs.

Fee Components	ADU Type 1	ADU Type 2	ADU Type 3	ADU Type 4
Permit Fee	$519			
District Capacity Charge	Not applicable*	$339 per new DFU	Not applicable*	$339 per new DFU

* Type 1 and Type 3 ADUs are not assessed a Capacity Charge per California Law (Government Code Section 65852.2)

"Type 1" means an ADU constructed within the existing interior space and exterior wall footprint of an existing single-family residence.

"Type 2" means an ADU constructed by expansion or addition to an existing single-family residential structure or accessory structure.

"Type 3" means an ADU constructed by conversion of an existing, detached accessory structure.

"Type 4" means an ADU newly constructed on the same residential parcel and detached from the existing residence or accessory structure.

FOR SEWER LATERAL REPAIR OR REPLACEMENT

A permit is required anytime work is performed on the private sewer lateral outside of the building foundation. This fee includes one inspection. Additional required inspections for the same permit may be subject to an Additional Inspection Fee.

Permit Fee: $348

Capacity Charges do not apply.

FOR DISCHARGE

A permit is required anytime a discharge is performed into the public sewer system. Additional required inspections for the same permit may be subject to an Additional Inspection Fee.

Permit Fee: $247

Capacity Charges do not apply.

POOL DRAIN

A permit is required anytime a pool is drained into the public sewer system. Additional required inspections for the same permit may be subject to an Additional Inspection Fee.

Permit Fee: $138

Capacity Charges do not apply.

FOR PUBLIC SEWER EXTENSIONS (PSX)

Permit Fee: $9,078

Refer to the separate PSX Application for a full description of the PSX process fees. Capacity Charges may apply if the PSX project includes New Sewer Connection(s).

FOR ADDITIONAL INSPECTIONS

At the discretion of the District Engineer (or other duly authorized District representative), projects may be charged for additional inspections. Reasons for requiring additional inspections include failure to meet District code and/or insufficient notice prior to cancelling a scheduled inspection. The charge for additional inspections is $237.

FOR SPECIAL PROJECTS

The District's General Manager (or other duly authorized District representative) may determine a project to be a "Special Project" if the nature or scope of the project deviates from the project types listed above. Most Common Interest Development ("CID") projects will be permitted and processed as Special Projects. Special Projects shall be charged on a time and material basis (as tracked by District staff) at the following hourly rates:

Title	Hourly Rate
Engineer	$112.29
Inspector	$ 104.97
Senior Administrative Coordinator	$ 76.28
Management Analyst	$ 92.88
Account Administrator	$ 66.75
Financial Services Administrator	$ 179.56

SERVICE RESUMPTION FEE

In the event that Sewer Service Charge payments to the District are discontinued at an existing sewer connection for longer than a 12-month period, the owner shall be responsible for a Service Resumption Fee in order to resume sewer services. The purpose of this fee is to recognize that Sewer Service Charges, which were avoided by the parcel owner for a substantial period of time, are used to pay for maintenance work on the collection system, which is work that benefits the parcel owner once the sewer services are re-established.

Based on the 2024 Sewer Rate Study, the cost of maintenance is more than fifty percent of the District's annual expenditures. As such, the fee to resume service will be calculated based on half of the annual Sewer Service Charges that were applicable to the parcel for each full year of the period of nonpayment.

The Service Resumption Fee shall be in addition to any other applicable permit fees and Capacity Charges.

METHOD OF PAYMENT:

Personal/Business check, cashier's check, money order, debit card or major credit cards. Each credit/debit card transaction will be assessed a bank transaction fee. If the bank for any reason does not honor the payment tendered, the full amount plus a ten percent (10%) penalty must be paid by a cashier's check to the District immediately to avoid legal action.

Attachment B

Affordable Housing Priority Language for Ordinance 92

In light of recommendations made to the District's Board by the District's legal counsel on May 10, 2023, the following language is proposed to be added to existing Ordinance 92.

In accordance with Section 65589.7 of the California Government Code ("Section 65589.7") or any successor statute, the Ross Valley Sanitary District. ("District") shall grant priority to proposed developments with housing units affordable to lower income households for sewer connection. The District shall not deny or condition the approval of an application for connection to, or reduce the amount of District's services applied for by a proposed development that includes housing units affordable to lower income households unless it makes specific written findings that the denial, condition, or reduction of service is necessary due to the existence of one or more of the following:

1. *The District does not have a sufficient water supply, is operating under a water shortage emergency, or does not have sufficient distribution capacity for the proposed development as demonstrated by a written engineering analysis.*
2. *The District is subject to a compliance order issued by the State Department of Health Services that prohibits new water connections*
3. *The District does not have sufficient collection capacity, as demonstrated by a written engineering analysis and report on the collection of works, to serve the needs of the proposed development.*
4. *The San Francisco Bay Area Regional Water Quality Control Board issues an order to the District prohibiting new wastewater connections.*

5. *The applicant failed to agree to reasonable terms and conditions relating to the provision of service generally applicable to development projects seeking the District's services, including requirements of local, state or federal laws and regulations, or payment of a charge or fee.*

The District shall review and adopt these policies with objective standards conforming with Section 65589.7 at least once every five years.

The definitions and provisions under Section 65589.7 or any successor statute apply to this District Policy. This District Policy serves as the District's compliance with Section 65589.7 subsection (b).