



ROSS VALLEY SANITARY DISTRICT

Serving the Greater Ross Valley Area for Over 125 Years

1111 Andersen Drive, San Rafael, Ca 94901

Ph: 415.259.2949 www.rvsd.org

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

REGULAR BOARD MEETING AGENDA

January 21, 2026: Closed Session Convenes at 5:00 p.m.

Open Session Convenes at 5:30 p.m.

1111 Andersen Drive, San Rafael, 94901

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

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

Webinar ID: 897 0576 2125

Passcode: 470251

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

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

1. Call Meeting to Order
 - a) Roll Call
 - b) Pledge of Allegiance
2. Adjourn to Closed Session
3. Closed Session
 - a) Conference with Legal Counsel Pursuant to Govt. Code Section 54956.9(d)(4) Anticipated Litigation: One Potential Case
4. Reconvene to Open Session
5. Report on Actions Taken by the Board During Closed Session, If Any, Pursuant to California Government Code Section 54957.1
6. Approval of Agenda
7. Public Comment

Anyone wishing to address the Board of Directors on matters within the District's jurisdiction but not on the posted agenda may do so. Each speaker is limited to three minutes. The Board may not take action on or discuss items not on the agenda but may briefly respond to statements or questions by a member of the public. The Board President may refer any matter to staff for further follow-up or elect to have the matter placed on an agenda for a future meeting.

8. Committee and Representative Report Out
 - a) Finance Committee
 - b) North Bay Watershed Association (NBWA)
 - c) Central Marin Sanitation Agency (CMSA)
 - d) CMSA Ad Hoc JPA Member Representatives to Consider the JPA's Organization Development Future
9. Verbal Report by General Manager
10. Verbal Report by Board Members and Requests for Future Items
11. Consent Calendar

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

 - a) [Approve the Regular Meeting Minutes of December 17, 2025](#)
 - b) [Accept the Mid-Year Financial Reports](#)
 - c) [Adopt Resolution No. 26-1677 Proposing an Election Be Held in the District's Jurisdiction; Requesting the Board of Supervisors to Consolidate with Any Other Election Conducted on Said Date, and Requesting Election Services by the Marin County Elections Department](#)
 - d) [Approve Rescheduling the April Board and Finance Committee Meetings](#)
 - e) [Approve a Lateral Replacement Loan for 166 Wolfe Grade, Kentfield in the Amount of \\$27,500, Exceeding the \\$25,000 Loan Maximum](#)
12. [Proposed Management and Operation Services Agreement between San Rafael Sanitation District \(SRSD\) and Central Marin Sanitation Agency \(CMSA\)](#)
13. Informational Items
 - a) [Monthly Operations and Maintenance Metrics Report – December 2025](#)
 - b) [NBS Annual Reports](#)

Adjourn

Next Meeting: Regular Meeting on February 18, 2026, at 5:00 p.m. at 1111 Andersen Drive, San Rafael, 94901

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

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

Wednesday, December 17, 2025
5:15 PM

1111 Andersen Dr., San Rafael CA 94901

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

Directors Absent: None

Staff/Consultants
Present: Steve Moore, General Manager
Felicia Newhouse, Assistant General Manager
Austin Cho, District Counsel
Paul Bruemmer, Operations and Maintenance Manager
Victor Damiani, Finance Officer
Michael Colantuono, Special Counsel

Public Present: Andrew Poster

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

Item #1 – Call Meeting to Order and Roll Call

The meeting was called to order by President Kelly at 5:15 p.m. The clerk called roll. The meeting attendees recited the Pledge of Allegiance.

Item #2 – Adjourn to Closed Session

The Board adjourned to Closed Session at 5:16 p.m.

Item #3 – Closed Session

- a) Conference with Legal Counsel Pursuant to Govt. Code Section 54956.9(d)(4) Anticipated Litigation:
One Potential Case
- b) Public Employee Discipline/Dismissal/Release Pursuant to Govt. Code Section 54957

Item #4 – Reconvene to Open Session

The Board reconvened to Open Session at 6:02 p.m.

Item #5 - Report on Action Taken by the Board During Closed Session, If Any, Pursuant to California Government Code Section 54957.1

The Board took no action to report.

Item #6 – Approval of Agenda**Motion:** M/s Boorstein/Gaffney to approve the agenda.**Vote:** Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.

The motion passed.

The Board agreed to discuss item 14 and 12 next to accommodate consultants present. The Board approved the agenda as amended.

Item #7 – Public Comment

There was no public comment.

Item #14 – Conduct Interview and Consider Appointment of Member-at-Large to CMSA Commission**Motion:** M/s Gaffney/Boorstein to appoint Andrew Poster as a Member-at-Large to the CMSA Commission in accordance with the CMSA JPA.**Vote:** Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.

The motion passed.

Assistant General Manager Newhouse introduced community member Andrew Poster to the Board and stated his interest in being a RVSD Member-at-Large representative to the CMSA Commission.

Member-at-Large Candidate Poster introduced himself to the Board and discussed his history of public works management. The Board discussed Member-at-Large Candidate Poster's qualifications. They posed questions to the candidate regarding conflict resolution and familiarity with District and JPA operations.

Item #12 – Consideration of Accepting the Fiscal Year 2025 (FY25) Financial Audit and Annual Comprehensive Financial Report (ACFR)**Motion:** M/s Boorstein/Sylla to accept the fiscal year 2025 (FY25) Financial Audit and Annual Comprehensive Financial Report (ACFR)**Vote:** Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.

The motion passed.

Finance Officer Damiani provided a high-level overview of the District's ACFR, including the statement of net position and cash flow statement. He reviewed the newly added budget comparison schedule.

Auditor Cropper reported that the District received an unmodified opinion. The Auditor and Board discussed the auditing process and how the financial reports are created.

The Board suggested that the organizational chart be updated to include that the Board reports to the ratepayers.

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

Director Gaffney reported that the Committee reviewed the ACFR as well as the monthly financial reports. He reported that the District depleted the emergency reserves during November before receiving the property tax revenue in December.

North Bay Watershed Association (NBWA)

Director Meigs reported that the NBWA Board received a presentation about the history of the North San Francisco Bay and how climate change is affecting it.

She announced that the annual conference will be held on April 9, 2025.

Central Marin Sanitation Agency (CMSA)

Director Boorstein reported that the Commission approved the renewal of the Marin Airporter lease. He relayed that the Commission reviewed the ACFR and PAFR and discussed issuing more debt in the future.

SDLA Conference

Director Meigs reported that she learned about Board effectiveness. The Board and staff reviewed the governance training that each Board member attended in the last year.

Item #9 - Verbal Report by General Manager

General Manager Moore highlighted the newly installed historical documents displayed in the lobby, noting their importance in preserving the organization’s heritage.

He reported on research he is supporting to better understand the extent of sewer leakage, or exfiltration, through defects in sewer systems.

General Manager Moore shared his experience from a recent field trip to Palo Alto, where he visited a horizontal levee and described its design and how it functions to treat effluent, emphasizing its potential as an innovative, although very costly, approach to sustainable water management.

Lastly, he announced that the Request for Proposals to develop the Larkspur Landing site has been issued to the five selected developers. He relayed that submissions are due on January 26, 2026, respondent interviews are scheduled for the week of February 9, and publication of the selected developer is planned for March 13, 2026.

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

There were no requests for future items.

Item #11 – Consent Calendar

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

The Board approved the Consent Calendar.

Item #13 – Consideration of Accepting the Fiscal Year 2025 Popular Annual Financial Report

Motion: M/s Sylla/Boorstein to accept the fiscal year 2025 (FY25) Popular Annual Financial Report
Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.
The motion passed.

Finance Officer Damiani described the purpose of the report being for the public to have a clear and simple review of the District’s financials. He stated that the District will submit the Popular Annual Financial Report

and ACFR to the GFOA for consideration of award.

Item #15 – Consideration of Accepting the Year-End Capital Program Report for Fiscal Year 2024/25

Motion: M/s Sylla/Boorstein to accept the year-end capital program report for fiscal year 2024/25

Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.

The motion passed.

General Manager Moore reviewed the capital program report, highlighting the District's transition from debt funded capital work to pay-as-you-go.

The Board and staff discussed the mileage of pipe replaced and the rising costs of construction.

Item #16 – Consideration of Approving the Ross Valley Sanitation District 2026 Annual Meeting and Event Calendar

Motion: M/s Sylla/Gaffney to approve the Ross Valley Sanitation District 2026 annual meeting and event calendar

Vote: Ayes: Boorstein, Gaffney, Kelly, Meigs, Sylla. Noes: None. Absent: Abstain: None.

The motion passed.

The Board and staff discussed the Board calendar for the year 2026. The Board had no requests for edits to the proposed calendar.

Item #17a – Monthly Operations and Maintenance Metrics Report – November 2025

Operations and Maintenance Manager Bruemmer reported on the work that the operations teams completed throughout the month, including a system shutdown to replace the Flowmeter at CMSA and locating three more lost nodes. He reported there was one spill during the month.

Adjourn: The Board adjourned at 7:13 p.m.

Pamela Meigs
Secretary of the Board

Submitted by: _____
Christina Winnicki
Clerk of the Board

ROSS VALLEY SANITARY DISTRICT

Mid-Year Financial Report

Results as of December 31, 2025



Prepared By: Victor Damiani, Finance Officer
Reviewed By: Felicia Newhouse, Assistant General Manager

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ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

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SPECIAL CONSIDERATIONS

- 1) All references within this document that are either “Ross Valley Sanitary District,” “District,” or “RVSD” all relate to the financial reporting entity, the Ross Valley Sanitary District.*
- 2) The District’s Monthly Financial reports are presented on a modified accrual basis whereas the financial reports in the District’s Annual Comprehensive Financial Report are presented on an accrual basis.*
- 3) The information in this report is the most accurate and up-to-date information available at the time of publication. It is intended to provide the Board, Management, and the public with an overview of the state of the District’s general fiscal condition. It should be noted that this report is not an audited financial statement, and the numbers provided herein are preliminary and subject to change as the year progresses. Financial reporting is considered final once the District has completed its annual audit and finalized its Annual Comprehensive Financial Report (ACFR).*

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

PERFORMANCE OVERVIEW

The current month is the sixth month within the Fiscal Year 2026 (FY26) adopted Budget. The Budget was adopted by the District's Board of Directors in June 2025. Revenues and Expenses are allocated between the Operating and Capital Funds for internal budgetary and reporting purposes.

REVENUE

Table 1 – Revenue by Category, December 31, 2025

Revenue by category	Mid-Year FY26	Mid-Year FY25	Year over Year	Budget FY26	Budget Remaining FY26	YTD % of Budget
Sewer service charges	\$ 17,001,990	\$ 16,351,714	\$ 650,276	\$ 29,748,328	\$ 12,746,338	57%
Property tax - ad valorem	5,641,623	5,300,990	340,634	9,992,947	4,351,323	56%
Other operating income	870,849	554,278	316,572	1,447,089	576,240	60%
Other capital income	971,679	887,525	84,153	138,612	(833,067)	701%
Capacity charges	162,267	133,162	29,105	244,982	82,715	66%
Total revenue	24,648,408	23,227,669	1,420,739	41,571,958	16,923,550	59%

The District receives revenue from several sources: (1) Sewer Service Charges, (2) Property Taxes; Ad Valorem, (3) Permit & Inspection Fees, (4) Capacity Charges from new connections, (5) Investment Income, (6) Leasing Fees, (7) Proceeds from Financing Activities, and (8) Other Miscellaneous Fees. The District's total revenue at the midpoint of the year is \$24,648,408 compared to \$23,227,669 at the midpoint of 2024. Halfway through the fiscal year, total revenue is trending at 59% of total budget. This is slightly ahead of expected results.

Sewer Service Charges: Sewer service charges are the District's primary revenue source. The District collects these annual fees from the residents and business owners within the service area through both coordination with the County of Marin via the property tax levy as well as direct bill of tax-exempt entities. For any levy associated with the County of Marin, the County remits 100% of the assessment to the participating government agencies following the approved Teeter Plan. The Teeter Plan specifies a remittance schedule of three installments, 55% in December, 40% in April, and the remainder in June. In addition to the County billings, the District further invoices its direct bill customers, i.e., local governmental agencies within the service area, which are not on the County property tax levy, for their usage of the collection and conveyance system. Direct bill customers are billed the entire annual amount in December. Sewer service charges collected as of mid-year were \$17,001,990 as compared to \$16,351,714 in December of 2024. This represents 57% of budget and a 4% increase over the same period one year earlier. The increase is primarily due to scheduled rate increases.

Property Tax – Ad Valorem: The District receives periodic allocations from Marin County for its percentage share of the property taxes collected within its service area. Property tax collections primarily relate to the base tax levied on all secured and unsecured property as well as supplemental tax on the change in taxable basis from when property is revalued (sold or remodeled). A portion of the base property tax is remitted to the District following the Teeter Plan as described above. The District collected \$5,641,623 at the midpoint of the current year as compared to \$5,300,990 at the midpoint of the prior year, which represents a 6% increase year-over-year and 56% of the annual budget

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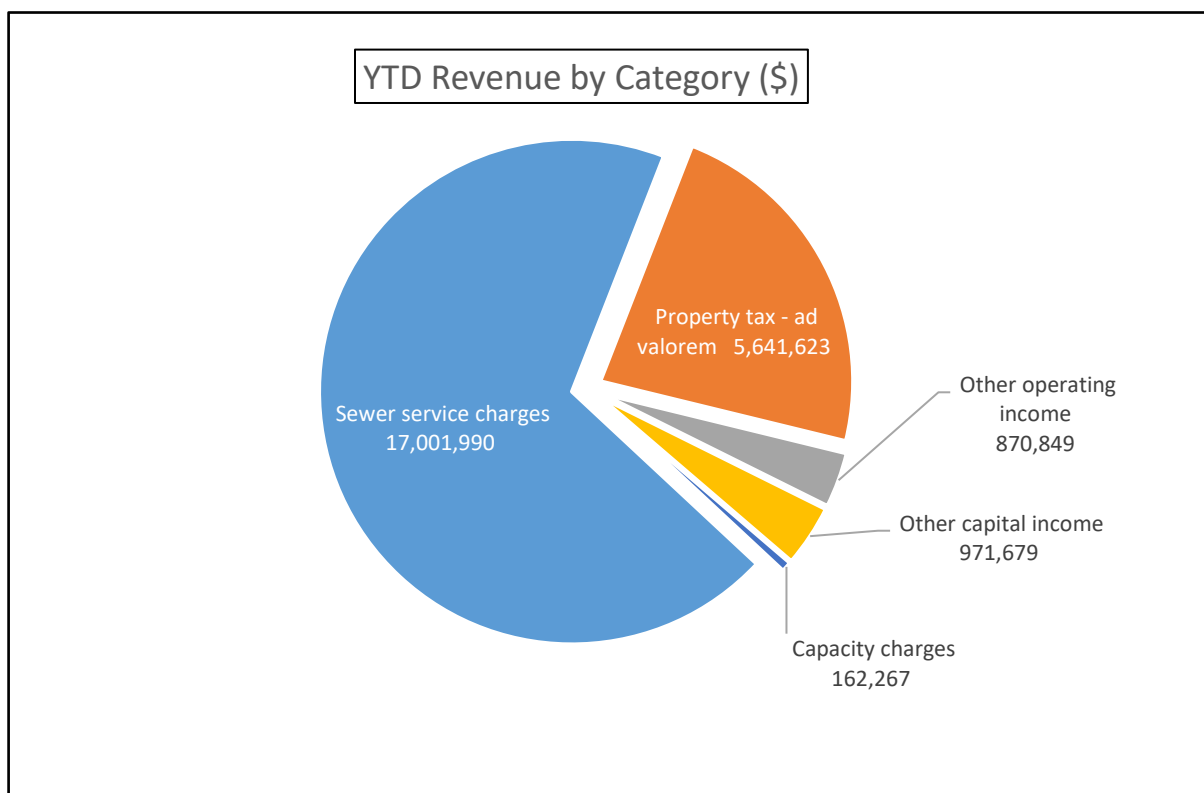
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Other Operating Income & Capacity Charges: This category includes lease fees, investment income, permit fees, capacity charges, lateral replacement, employee computer loan program repayments, and miscellaneous income. Total revenue in this category is \$870,849. Results are trending \$316,572 better than the previous year, primarily due to strong Local Agency Investment Fund (LAIF) returns and increased rental collections from the District's tenant. Investment income stands at \$477,553, permit and inspection fees at \$86,730 and lease fees at \$278,394.

Other Capital Income: This category includes investment income, and various other miscellaneous revenues. Of note, the District has received \$896,920 of reimbursement revenue billed to the City of Larkspur for work completed on the Heather Gardens Pump Station Rehabilitation project as well as \$73,268 of repayments on lateral loans issued to ratepayers.

Capacity Charges: This category ended the first half of the fiscal year at \$162,267 or 66% of the fiscal year budget. Roughly \$89,000 of the total amount collected was related to the Magnolia Village development project.

Chart 1 – Revenue by Category, December 31, 2025



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MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

EXPENDITURES

The District appropriates funds for the following: (1) Central Marin Sanitation Agency (CMSA), (2) Operations and Maintenance, (3) Engineering and Inspection, (4) Administrative Services, (5) Debt Service, (6) Capital Improvement Program, and (7) Canyon Road.

Expenditures as of mid-year are \$20,587,502 as compared to \$16,945,892 in the same period one year earlier. Overall, expenditures are \$3,649,609 higher than the previous year and 47% of the annual budget. The primary driver of the year-over-year increase is capital expenditures in the first half of the year.

Table 2– Expenses by Category, December 31, 2025

Expenditures by category	Mid-Year FY26	Mid-Year FY25	Year over Year	Budget FY26	Budget Remaining FY26	YTD % of Budget
Salary	3,007,633	2,765,319	242,313	6,345,201	3,337,569	47%
Benefits	1,541,445	1,457,112	84,334	3,555,208	2,013,763	43%
Personnel Costs	4,549,078	4,222,431	326,647	9,900,409	5,351,331	46%
Capital Expenditures	8,028,949	4,718,654	3,310,295	18,733,900	10,704,951	43%
Administrative	969,098	1,385,293	(416,195)	2,277,051	1,307,953	43%
Services & Supplies	804,875	616,711	188,163	2,028,462	1,223,587	40%
Maintenance & Repairs	237,941	213,039	24,902	607,500	369,559	39%
Treatment Costs	5,997,561	5,789,764	207,797	10,154,000	4,156,439	59%
Total expense	20,587,502	16,945,892	3,641,609	43,701,323	23,113,821	47%

Capital Expenditures: The Capital Expenditures category includes debt service, capital project costs, capital purchases, and lateral replacement program costs. The District has several capital projects in progress. Total expenditures in the category for the period are \$8,028,949. Incurred costs related to continued progress on capital projects were \$7,301,802. Significant capital project costs were expended for the Heather Gardens lift station improvement (\$2M), the 24-25 gravity sewer project (\$1M), and the Palm-Mann-Cypress gravity sewer project (\$3.5M). The FY25-26 capital projects budget is \$10,800,000 so that nearly 70% of the budget was expended by mid-year. Debt service thus far is \$654,325. Debt service of approximately \$4M will be paid in January. Lateral loans were issued in the amount of \$29,472 and lateral grants in the amount of \$36,000 for a total program cost of \$65,472. The lateral program budget is \$550,000. Overall, capital expenditures are 43% of budget.

Treatment Costs: The District is a member of the Central Marin Sanitation Agency (CSMA) which operates as a Joint Powers Authority (JPA). CMSA treats wastewater collected by JPA members. The District is billed periodically for its share of CMSA operating and debt service costs. Operating costs are allocated quarterly based on a weighted 36-month average treatment flow, and debt service costs are allocated semi-annually based on equivalent dwelling units (EDU) served by CSMA. YTD this category is trending at 59% of budget. The next quarterly payment will be made in January of 2026.

Personnel Costs: Personnel costs thus far are \$4,549,078. This amount includes regular salary and benefits costs. The YTD amount includes a payment to CalPERS for unfunded pension liabilities in the amount of \$795,120 which was made in July. The unfunded liability costs are being amortized monthly throughout the year, so the cost is spread evenly for financial reporting purposes. Employees received a 5% cost of living adjustment in July of 2025. Through the first half of the year, personnel costs are trending in-line with the FY2025-26 budget at 46%. In the previous year, a \$1M budget variance was realized at year-end

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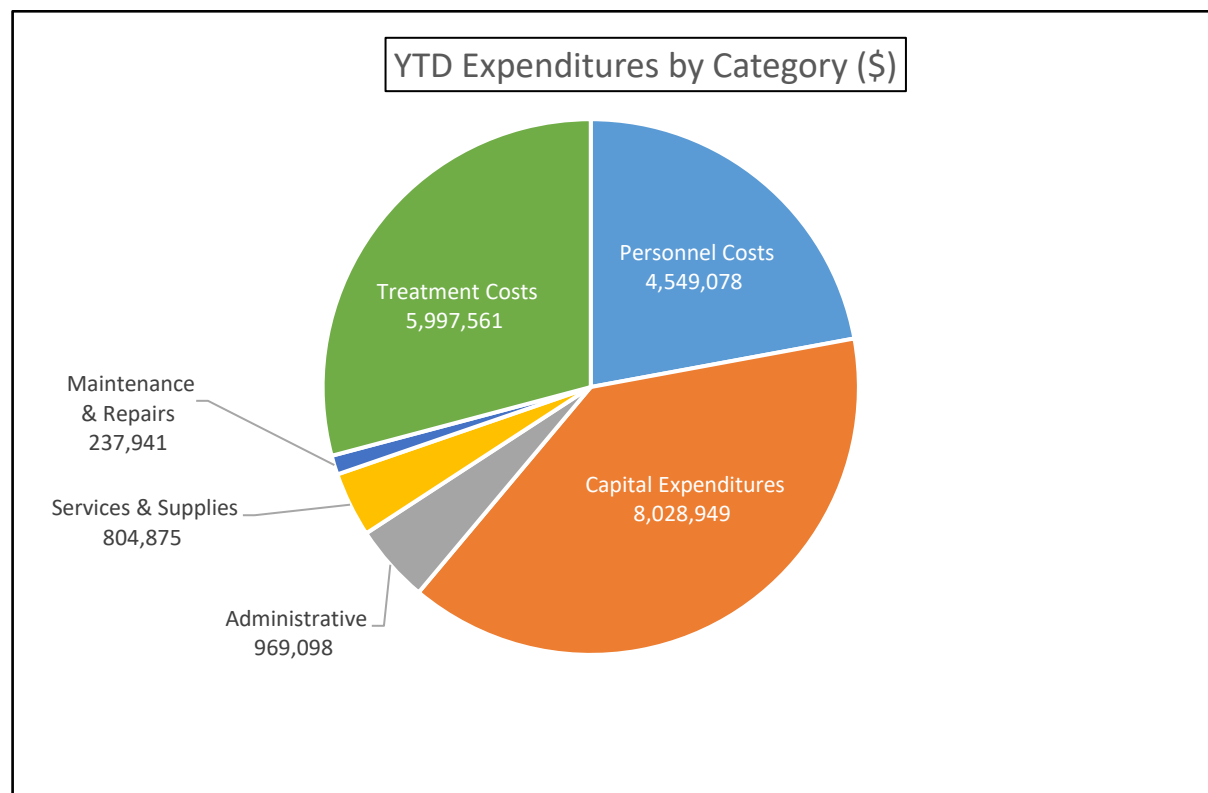
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for personnel costs, largely due to vacancies. Since the District is now fully staffed, a similar variance is not expected at the end of the current fiscal year.

Administrative: Costs for the first six months of the year were \$969,098, which is \$416,195 less than the same period a year ago. This year, property tax will be paid in two installments, which will spread the cost between the first half of the year and second half of the year. In the previous year, the entire tax bill was paid in the first half of the year causing a variance of \$85,551 on a year over year basis as of the midpoint of the year. Additionally, the District had a one-time closing expense of \$165,000 in the previous year related to the sale of real property. Lastly, the District had a temporary-agency cost of \$91,480 in the previous year for Finance staff. The Finance department is now fully staffed with full-time employees.

Services and Supplies: Costs for the first six months of the year were \$804,875, which is \$188,163 more than the same period a year ago. Legal costs increased \$90,094, year-over-year. Engineering consulting costs were up \$41,735 and consulting costs related to the potential sale of real property at Larkspur Landing were up \$64,117.

Chart 2 – Expenses by Category, December 31, 2025



ROSS VALLEY SANITARY DISTRICT

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Table 3– Expenses by Department, December 31, 2025

Expenditures by Department	Mid-Year FY26	Mid-Year FY25	Year over Year	Budget FY26	Budget Remaining FY26	YTD % of Budget
Non-Departmental	\$ 6,186,886	\$ 7,903,502	\$ (1,716,616)	\$ 16,927,200	\$ 10,740,314	37%
Engineering	8,567,916	3,331,245	5,236,672	13,910,111	5,342,194	62%
Operations & Maintenance	3,769,957	3,577,079	192,878	8,596,259	4,826,302	44%
Administrative	2,062,742	2,134,066	(71,324)	4,267,753	2,205,011	48%
	<u>\$ 20,587,502</u>	<u>\$ 16,945,892</u>	<u>\$ 3,641,609</u>	<u>\$ 43,701,323</u>	<u>\$ 23,113,821</u>	47%

As shown in the table above, three of four departments are trending below 50% as of the midpoint of the fiscal year. Overall, the District has spent 47% of the fiscal year 2025-26 budget through December 31, 2025.

Non-Departmental: The “Non-Departmental” department accounts for costs that are not attributable to any particular department. Examples of non-departmental costs are treatment charges and JPA debt service paid to the Central Marin Sanitation Agency. Year -over year this department has spent \$1,716,616 less than the same period one year earlier. The primary driver of the variance is bond interest in the amount of \$1,403,822, which will be accounted for in January this year rather than in December. Overall, the department is trending at 37% of budget.

Engineering & Inspection (E&I): This department conducts the District’s capital improvement projects, engineering studies, and wastewater system site inspections to determine compliance with District Standards and Specifications. Additionally, debt service payments are accounted for in this department. Year to Date, expenditures recorded for the E&I department are \$8,567,916 as compared to \$3,331,245 the same time in the previous year. The year-over-year variance is a function of the timing of capital project work. This year, the District scheduled more capital work in the late summer and fall than in the previous year. As of mid-year, the Engineering department has spent nearly 70% of the annual CIP budget of \$10,800,000. The District expects this variance to come in line with budget as the year progresses since less capital project work is scheduled for the spring. Debt service thus far is \$654,325. Personnel costs were \$652,507, or 41% of the \$1,575,787 budget. Overall, the department is at 62% of its annual budget.

Operations & Maintenance (O&M): This department performs maintenance of the District’s wastewater collection and conveyance system. Through December of 2025, the department has expended \$3,769,957 as compared to \$3,577,079 in the same period of the previous year. Personnel costs are the highest cost for the department at \$2,861,644 or 47% of an annual budget of \$6,134,254. Overall, the department is showing a year-over-year increase of \$192,878, which is the result of increased personnel costs driven by cost of living adjustments and full staffing. Overall, costs are at 46% of budget as of the midpoint of the fiscal year.

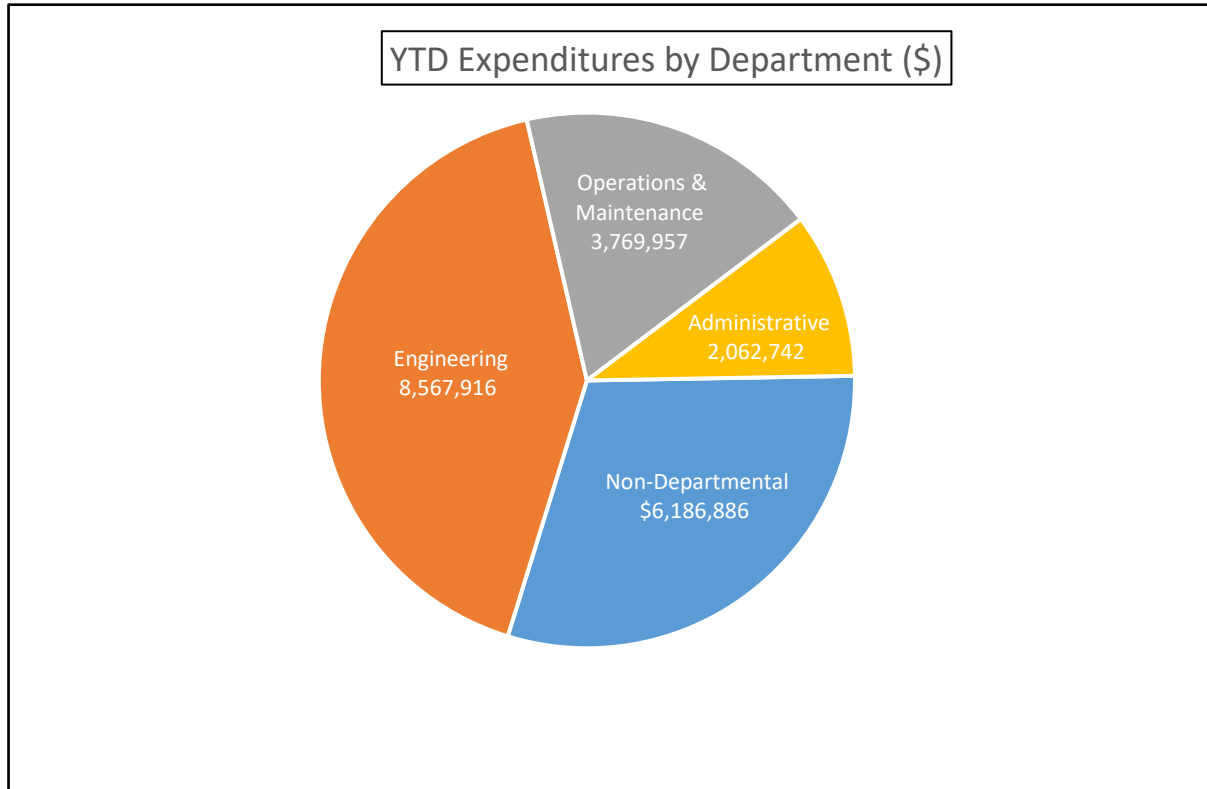
Administrative Services (Admin): This department performs all other tasks within the District, such as accounting and finance, human resources, and customer service. The Admin department manages the professional services contracts including information technology (IT), community outreach, and legal services, as well as the District’s insurance-related risk management. Through December of 2025, the department has expended \$2,062,742 as compared to \$2,134,066 in the same period of the previous year. Personnel costs are the highest cost for the department at \$1,034,926 or 47% of an annual budget of \$2,190,369. Legal services were \$239,702 and IT services were \$43,503. Consulting costs related to the

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potential sale of property at Larkspur Landing were \$99,483. Overall, the department is showing a year-over-year decrease of \$71,324 and ended the period at 48% of the annual budget.

Chart 3 – Expenses by Department, December 31, 2025



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MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

BUDGET TO ACTUAL COMPARISON TABLE – OPERATING FUND

Operating Fund	Mid-Year FY26	Mid-Year FY25	Year over Year	Budget FY26	Budget Remaining FY26	YTD % of Budget
REVENUE						
1 Sewer service charges	\$ 17,001,990	\$ 16,351,714	\$ 650,276	\$ 29,748,328	\$ 12,746,338	57%
2 Other operating income	870,849	554,278	316,572	1,447,089	576,240	60%
3 Total operating revenue	17,872,839	16,905,992	966,848	31,195,417	13,322,578	57%
EXPENDITURES						
Non-departmental						
4 Treatment charges	3,829,695	3,642,752	186,942	7,734,100	3,904,405	50%
5 JPA debt service	2,167,866	2,147,012	20,855	2,419,900	252,034	90%
6 Other Non-departmental	-	165,004	(165,004)	-	-	n/a
7 Total Non-departmental	5,997,561	5,954,768	42,793	10,154,000	4,156,439	59%
Operations & maintenance (O&M)						
8 Salaries & benefits - operations	2,861,645	2,701,696	159,949	6,134,254	3,272,609	47%
9 Maintenance & repair	436,857	312,097	124,761	937,000	500,143	47%
10 Facilities & utilities	338,067	415,498	(77,431)	862,245	524,178	39%
11 Supplies & equipment	20,705	30,254	(9,549)	65,000	44,295	32%
12 Other O&M	112,683	117,535	(4,852)	597,760	485,077	19%
13 Total O&M	3,769,957	3,577,079	192,878	8,596,259	4,826,302	44%
Engineering & inspections (E&I)						
14 Salaries & benefits - engineering	652,507	543,980	108,527	1,575,787	923,280	41%
15 Engineering studies - non-CIP	44,954	4,218	40,735	75,000	30,046	60%
16 Other E&I	30,832	13,127	17,705	259,324	228,492	12%
17 Total E&I	728,293	561,325	166,968	1,910,111	1,181,818	38%
Administrative services (admin)						
18 Salaries & benefits - admin	1,034,926	976,755	58,171	2,190,369	1,155,442	47%
19 Board of director fees	37,566	35,103	2,463	64,745	27,179	58%
20 Insurance	216,054	293,733	(77,678)	593,612	377,557	36%
21 Office supplies	24,428	11,544	12,884	32,948	8,520	74%
22 Professional services - legal	239,702	149,607	90,094	365,000	125,298	66%
23 Professional services - other	209,045	193,840	15,205	466,440	257,395	45%
24 Other admin	269,270	439,928	(170,658)	554,640	285,370	49%
25 Total admin	2,030,991	2,100,511	(69,520)	4,267,753	2,236,762	48%
Special assessment (CRAD)						
26 Special assessment payment	31,751	33,555	(1,804)	39,300	7,549	81%
27 Total operating expenditures	12,558,553	12,227,239	331,314	24,967,423	12,408,870	50%
28 Operating net results	\$ 5,314,286	\$ 4,678,753	\$ 635,533	\$ 6,227,994		

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

BUDGET TO ACTUAL COMPARISON TABLE – CAPITAL FUND

Capital Fund	Mid-Year FY26	Mid-Year FY25	Year over Year	Budget FY26	Budget Remaining FY26	YTD % of Budget
REVENUE						
29 Property tax - ad valorem	5,641,623	5,300,990	340,634	9,992,947	4,351,323	56%
30 Capacity charges	162,267	133,162	29,105	244,982	82,715	66%
33 Total capital revenue	6,775,569	6,321,677	453,892	10,376,540	3,600,972	65%
EXPENDITURES						
Debt service (Non-departmental)						
34 Interest payment	189,325	1,948,734	(1,759,409)	3,524,500	3,335,175	5%
35 Principal payment	465,000	440,000	25,000	3,209,400	2,744,400	14%
36 Total debt service	654,325	2,388,734	(1,734,409)	6,733,900	4,345,166	-25.8%
Capital projects & upgrades						
37 Capital improvement projects	7,301,802	2,108,089	5,193,713	10,800,000	3,498,198	67.6%
38 Fixed asset purchases	7,350	-	7,350	650,000	642,650	1.1%
39 Engineering studies - CIP	-	26,542	(26,542)	-	-	n/a
40 Lateral replacement program	65,472	195,288	(129,816)	550,000	484,528	11.9%
42 Total capital expenditures	8,028,949	4,718,654	3,310,295	18,733,900	10,704,951	42.9%
43 Capital net results	(1,253,380)	1,603,023	(2,856,403)	(8,357,360)		
44 Total district net results	\$ 4,060,906	\$ 6,281,776	\$ (2,220,870)	\$ (2,129,365)		

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

FUND BALANCE & RESERVE FUNDING

Per Financial Policies Chapter 7, *Minimum and Target Reserves*, the District is to maintain or target certain dollar amounts in specific reserve funds. The goal is to provide liquidity during stress points if the District needs additional funds. Certain reserves are either restricted by external parties or committed by the District's Board for internal liquidity purposes. Restricted reserves relate to funds held for bond security and for the District's pension prefunding trust. The restricted funds held under these arrangements are only to be used for these specific purposes.

Unassigned reserves may be utilized wherever and whenever needed prior to the District using committed funds designated by the District's Board. If committed funds are utilized, the District is to replenish these committed reserves within the fiscal year to ensure internal compliance with its financial policies. For further information regarding District reserve policies and practices, please refer to the District Financial Policies at <https://www.rvsd.org/169/Financial-Stewardship>.

In order to tie to the District's published Annual Comprehensive Financial Report (ACFR), beginning fund balance is set equal to unrestricted net position as reported on June 30, 2025.

Table 4 Fund Balance as of December 31, 2025

	Midyear FY26	Budget FY26
Fund Balance (7/01/2025)	\$ 16,367,229	\$ 16,367,229
Revenue	24,648,408	\$ 41,571,958
Expenditure	(20,587,502)	(43,701,323)
Ending Fund Balance	\$ 20,428,135	\$ 14,237,864

Due to the District's uneven pattern of revenue collection, fund balance will fluctuate from month to month throughout the year. In the first half of the year, fund balance increased by \$4 million.

Overall, for the fiscal year, the District budgeted a decrease in fund balance of \$2.1 million. The decrease in fund balance of \$2.1 million does not represent a structural deficit but instead is considered capital "pay-as-you-go" financing and represents a one-time use of funds for one-time costs.

Results through December indicate that fiscal year 2025 is likely to progress as planned in the annual budget.

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

Table 5 – Reserve Balances as of December 31, 2025

Committed	Midyear FY26	Board Target
Operating reserve	\$ 885,979	\$ 11,972,000
Capital improvement	5,118,000	5,118,000
Emergency reserve	2,000,000	2,000,000
Committed	<u>\$ 8,003,979</u>	<u>\$ 19,090,000</u>
Restricted		
CalPERS pension trust - restricted	\$ 8,236,052	
SRF funds - restricted	67,085	
Canyon Road - restricted	9,028	
Bond trustee funds - restricted	4,111,991	
Restricted	<u>\$ 12,424,156</u>	
Unassigned		
Unassigned	\$ -	
Unassigned	<u>-</u>	
Total Reserves	<u>\$ 20,428,135</u>	

As with the overall fund balance, the District's reserve balances will fluctuate throughout the year due to the uneven receipt of revenues. The table below shows reserve balances through December 2025. As expected, the capital improvement reserve and the emergency reserve, which were below board target amounts in November have now replenished in December. The operating reserve will replenish in April when the District receives its next receipt of sewer service charges and property tax from the County of Marin.

Per District Financial Policy, the Board committed reserve target is calculated as follows:

- *Operating Reserve*: 50% of budgeted annual operating expenses.
- *Emergency Reserve*: 10% of budgeted annual operating expenses or \$2,000,000 minimum.
- *Capital Improvement Reserve*: 50% of the annual average of the latest 5- or 10-year forecasted capital program expenses.

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

TREASURY MANAGEMENT

The District maintains several cash accounts for specific purposes. Most activity occurs within its operating account at US Bank. Some accounts function as subsidiary accounts for either meeting specific restrictions on proceeds, such as the District's bonds and pension prefunding trust, or for investment purposes following the current Investment Policy.

Table 6 – Cash & Investment Balances, as of December 31, 2025

Unrestricted Cash Account	12/31/2025
U.S. Bank Operating account	\$ 3,921,952
Petty Cash	527
Local Agency Investment Fund	18,100,995
Total Cash	\$ 22,023,474

Restricted Cash Account	12/31/2025
CRAD trust	9,028
SRF funds -restricted	67,085
BNY bond trust	4,111,991
Total Restricted Cash	\$ 4,188,104

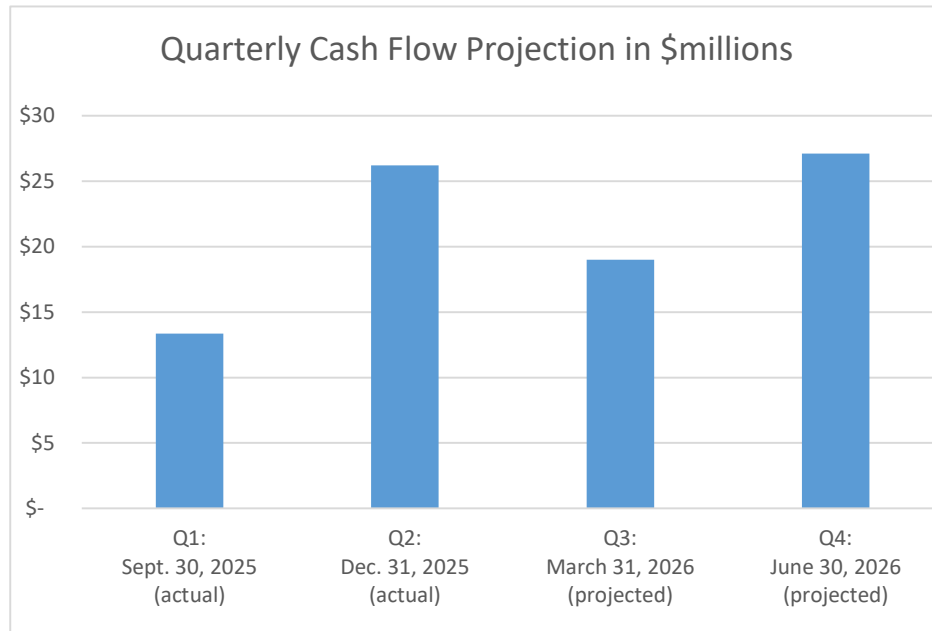
Combined Total - Cash	\$ 26,211,578
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Cash receipts and disbursements lag behind revenue and expenses. This lag is attributable to the District's accounting accruals being posted when the transaction occurs versus when cash is recorded. For this reason, cash balances rarely if ever equal fund balance. Cash receipts for the month were high due to Teeter Plan revenue receipts and disbursements were high due to treatment costs. Unrestricted cash balance increased for the month by \$16.7 million. Cash disbursements for the current month are shown in the Check Register (*Appendix A*).

ROSS VALLEY SANITARY DISTRICT

MID-YEAR FINANCIAL REPORT – DECEMBER 31, 2025

Chart 4 – Quarterly Cash Flows. *as of December 31, 2025*



Cash flows increased in the month of December as expected. Projections through the end of the fiscal year show cash ending at around \$27 million.

Report Criteria:

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

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
70451							
12/02/2025	70451	AC Graphics	100-200-000-720400-100	Office Supplies		Studio Frames x3	483.98
Total 70451:							483.98
25121601							
12/16/2025	25121601	Airgas USA LLC (ACH)	100-100-100-740000-100	Equipment Rent-PS		November 2025 Rental - Large Acetylene/Argon	136.25
Total 25121601:							136.25
25121602							
12/16/2025	25121602	Alonso Castillo	100-100-000-730400-100	Easement Access Management	EG-958-000-00	Hillside reinforcement + stairs	12,583.55
12/16/2025	25121602	Alonso Castillo	100-100-000-730400-100	Easement Access Management		35 Via barranca	1,812.68
Total 25121602:							14,396.23
70452							
12/02/2025	70452	AT&T CalNet	100-100-000-745400-100	Telephone Utility		BAN# Pd:9391032720	1,201.56
12/02/2025	70452	AT&T CalNet	100-100-000-745400-100	Telephone Utility		BAN# Pd:9391032710	233.94
Total 70452:							1,435.50
70478							
12/16/2025	70478	AT&T CalNet	100-100-000-745400-100	Telephone Utility		BAN# Pd:9391032710	63.15
Total 70478:							63.15
70479							
12/16/2025	70479	Barbier Security Group	100-100-000-730150-100	Tenant Shared Cost - Repairs		Security Patrol Service 1111 Andersen 11/2025	1,331.95
Total 70479:							1,331.95
70453							
12/02/2025	70453	Bay Area Air Quality Mgmt	100-100-000-790300-100	Permit Fees		Annual Permit Renewal Facility ID#17960	563.00

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70453:							563.00
70480							
12/16/2025	70480	Bay Area Air Quality Mgmt	100-100-000-790300-100	Permit Fees		Annual Permit Renewal Facility ID#15738	568.00
Total 70480:							568.00
25121603							
12/16/2025	25121603	BNY Mellon	100-400-000-799100-200	Debt Service		Loan #ROSSVLY2014	1,507,321.88
12/16/2025	25121603	BNY Mellon	100-400-000-799100-200	Debt Service		Loan #ROSSVLY2018	1,091,500.00
12/16/2025	25121603	BNY Mellon	100-400-000-799100-200	Debt Service		Loan #ROSSVLY2019	1,500,000.00
Total 25121603:							4,098,821.88
25120201							
12/02/2025	25120201	{EE}	100-000-000-630100-100	Other Miscellaneous Income		Reissue of unclaimed property	21.07
Total 25120201:							21.07
70454							
12/02/2025	70454	Burke, Williams & Sorensen	100-200-000-780300-100	Legal Services		Legal Services - 10/2025	8,955.00
12/02/2025	70454	Burke, Williams & Sorensen	100-200-000-780300-100	Legal Services		Legal Services - 10/2025	3,104.00
Total 70454:							12,059.00
70455							
12/02/2025	70455	California Bank of Commer	100-000-000-120450-000	Retention Escrow Receivable		Disney Construction, Inc. Acc#8000010025	9,705.00
Total 70455:							9,705.00
70481							
12/16/2025	70481	California Bank of Commer	100-000-000-120450-000	Retention Escrow Receivable		Disney Construction, Inc. Acc#8000010025	5,001.00
Total 70481:							5,001.00
25121604							
12/16/2025	25121604	Cambalt Solutions, Inc. (A	100-000-000-130050-000	Prepaid Dental		Pre-funding for Bento - Dental Account	15,000.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25121604:							15,000.00
70456							
12/02/2025	70456	Carbon Health	100-100-000-750200-100	Membership/Association/Certifi		DOT Physical	135.00
Total 70456:							135.00
70482							
12/16/2025	70482	Caselle Inc.	100-200-000-790200-100	Annual Software Renewal Costs		Support and Maintenance 01/01-01/31/26	3,994.00
Total 70482:							3,994.00
70457							
12/02/2025	70457	Century Urban LLC	100-200-000-780800-100	Other Miscellaneous Consulting		Matter: Real Estate Consulting Services for the Larkspur Landing 10/2025	29,746.25
Total 70457:							29,746.25
70458							
12/02/2025	70458	Chris DeGabriele	100-200-000-750100-100	Staff Conf/Training/Meetings		Goodfellows Luncheon	200.00
Total 70458:							200.00
25120202							
12/02/2025	25120202	Cintas Corporation No 2	100-100-000-730100-100	Facilities Maintenance/Repairs		supplies	442.59
12/02/2025	25120202	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	442.59
Total 25120202:							885.18
25121605							
12/16/2025	25121605	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	442.59
12/16/2025	25121605	Cintas Corporation No 2	100-100-000-720300-100	Uniforms		Uniforms	442.59
Total 25121605:							885.18
70483							
12/16/2025	70483	Colantuono, Highsmith &	100-200-000-780300-100	Legal Services		Legal services through 11/2025	2,125.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70483:							2,125.00
70484							
12/16/2025	70484	Comcast Holdings Corpora	100-200-000-780700-100	Community Outreach Services		Digital TV Advertising - Cust# 49333	2,807.45
Total 70484:							2,807.45
25120203							
12/02/2025	25120203	Community Media Center o	100-200-000-780700-100	Community Outreach Services		Listen Technologies Listen iDSP; Installation/ testing	950.00
Total 25120203:							950.00
70485							
12/16/2025	70485	Corodata Record Manage	100-100-000-740200-100	Facilities Rent		Document Storage 11/1/2025- 11/30/2025	116.70
Total 70485:							116.70
25121606							
12/16/2025	25121606	CSRMA Calif SanitationRis	100-200-000-760700-100	Insurance Deductible		CWIC- PL Deductible Recovery File #3115421	617.45
12/16/2025	25121606	CSRMA Calif SanitationRis	100-200-000-760700-100	Insurance Deductible		CWIC- PL Deductible Recovery File #3107809	5,286.70
Total 25121606:							5,904.15
70486							
12/16/2025	70486	CWEA- California Water E	100-100-000-750200-100	Membership/Association/Certifi		CWEA ID: 33120 CWEA Association Membership	114.00
12/16/2025	70486	CWEA- California Water E	100-100-000-750200-100	Membership/Association/Certifi		CWEA ID: 33120 CWEA Association Membership	251.00
12/16/2025	70486	CWEA- California Water E	100-100-000-750200-100	Membership/Association/Certifi		CWEA ID: 52854 CWEA Association Membership; Collection System Maintenance Grade 4	380.00
Total 70486:							745.00
70459							
12/02/2025	70459	D & L Supply Company Inc	100-100-300-720000-100	Materials & Parts-LR		Manholes frame and covers	10,214.00
Total 70459:							10,214.00
25121607							
12/16/2025	25121607	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Dec 2025	299.14

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25121607:							299.14
25120204							
12/02/2025	25120204	Dell Financial Services LL	100-200-000-740000-100	Equipment Rent		Lease No. 001-9012980-006 (2 Dell laptops; 2 Smart Docks 36-month term) - FY 25/26	209.81
Total 25120204:							209.81
25121608							
12/16/2025	25121608	Dell Financial Services LL	100-200-000-740000-100	Equipment Rent		Lease No: 001-9012980-002 (11 Laptops/12 Months) - FY25/26	791.85
12/16/2025	25121608	Dell Financial Services LL	100-200-000-740000-100	Equipment Rent		Lease No: 001-9012980-003 (7 Laptops/12 Months) - FY25/26	115.67
12/16/2025	25121608	Dell Financial Services LL	100-200-000-740000-100	Equipment Rent		Lease No. 001-9012980-006 (2 Dell laptops; 2 Smart Docks 36-month term) - FY 25/26	209.79
Total 25121608:							1,117.31
25121609							
12/16/2025	25121609	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Dec 2025	756.27
Total 25121609:							756.27
70487							
12/16/2025	70487	Department of General Ser	100-200-000-780300-100	Legal Services		19 Administrative Law Judge Hours	7,583.00
Total 70487:							7,583.00
70460							
12/02/2025	70460	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2021 Freightliner M-2 106	2,590.68
12/02/2025	70460	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2021 Freightliner M-2 106	2,116.57
Total 70460:							4,707.25
70488							
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2022 Peterbilt 367	576.58
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2008 PETERBILT 367	369.00
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2023 Freightliner 108SD Base	369.00
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2011 International 4300	420.25
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2011 International Dura Star	369.00
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2024 International HV607	369.00

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts: 2004 PETERBILT PB-330	4,174.00
12/16/2025	70488	Diego Truck Repair Inc.	100-100-000-730200-100	Vehicle Fleet Repairs		Labor Service and parts:2008 PETERBILT 367	123.00
Total 70488:							6,769.83
25120205							
12/02/2025	25120205	DirectLine, Inc	100-100-000-745400-100	Telephone Utility		Monthly Service - 11/2025	647.00
Total 25120205:							647.00
25121610							
12/16/2025	25121610	Disney Construction, Inc.	100-000-000-320000-000	Construction Retention Payable		Retention	95,019.00
Total 25121610:							95,019.00
70489							
12/16/2025	70489	DMV	100-100-000-730200-100	Vehicle Fleet Repairs		Registration Renewal for Special Equipment (Trailer): SE538720	32.00
12/16/2025	70489	DMV	100-100-000-730200-100	Vehicle Fleet Repairs		Registration Renewal for Special Equipment (Trailer): SE639123	32.00
Total 70489:							64.00
70490							
12/16/2025	70490	DNG Enterprises DBA Nap	100-000-000-320510-000	Unclaimed Property		Reissue of unclaimed property	261.72
Total 70490:							261.72
25120206							
12/02/2025	25120206	{BM}	100-200-000-755000-100	Board Travel/Airfare/Meals		Travel Reimb. -- Travel to Seaside	813.39
Total 25120206:							813.39
70461							
12/02/2025	70461	Downey Brand LLP	100-200-000-780300-100	Legal Services		General Counsel No. 44417.00000	3,400.00
Total 70461:							3,400.00
25120207							
12/02/2025	25120207	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		Ford F150 Tires	473.70
12/02/2025	25120207	East Bay Tire Co.	100-100-000-730200-100	Vehicle Fleet Repairs		Ford Escape Flat Repair & Wiper Replacement	137.74

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25120207:							611.44
25121611							
12/16/2025	25121611	Enterprise FM Trust (ACH)	100-100-000-740100-100	Vehicle Fleet Rent		Fleet Monthly Lease	8,866.10
Total 25121611:							8,866.10
70462							
12/02/2025	70462	Fairfax Lumber	100-100-300-720000-100	Materials & Parts-LR		CLASS II ROAD BASE YARD	227.43
12/02/2025	70462	Fairfax Lumber	100-100-300-720000-100	Materials & Parts-LR		CLASS II ROAD BASE YARD	227.43
Total 70462:							454.86
70491							
12/16/2025	70491	Fairfax Lumber	100-100-200-720000-100	Materials & Parts-LM		Degreaser	14.16
Total 70491:							14.16
70463							
12/02/2025	70463	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves; Bolts	162.32
12/02/2025	70463	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves and Shop Towel	439.31
12/02/2025	70463	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Tape, eyewear, earplugs, batteries	39.84
Total 70463:							641.47
70492							
12/16/2025	70492	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves	575.00
12/16/2025	70492	Fastenal	100-100-000-720200-100	Safety Equipment & Services		Gloves; Wipes	307.15
Total 70492:							882.15
25121612							
12/16/2025	25121612	{EE}	100-200-000-750000-100	Staff Travel/Airfare/Meals		Casa Conference Per Diem Jan 2026	301.00
Total 25121612:							301.00
25120208							
12/02/2025	25120208	Fleet Solutions, LLC	100-100-000-745600-100	Vehicle GPS Utility		Vehicle GPS	861.50

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 25120208:							861.50
70464							
12/02/2025	70464	Fowler Electric Services In	100-100-000-730100-100	Facilities Maintenance/Repairs		Installation of Owner Supplied Vehicle Chargers	9,881.25
Total 70464:							9,881.25
25121613							
12/16/2025	25121613	{EE}	100-100-000-705250-100	Employee Wellness Reimburseme		Wellness Reimbursement	297.00
Total 25121613:							297.00
25121614							
12/16/2025	25121614	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Dec 2025	527.70
Total 25121614:							527.70
70493							
12/16/2025	70493	GCP WW Holdco LLC	100-100-000-705240-100	Boot Allowance		Boot Allowance	350.00
Total 70493:							350.00
25120209							
12/02/2025	25120209	Goldstreet Design	100-200-000-780700-100	Community Outreach Services		YouTube Advertising	500.00
Total 25120209:							500.00
25121615							
12/16/2025	25121615	Grainger (ACH)	100-100-400-720000-100	Materials & Parts-CCTV		DIELECTRIC GREASE,TUBE,3 OZ	103.04
Total 25121615:							103.04
70465							
12/02/2025	70465	Gregory Norby	100-000-000-320510-000	Unclaimed Property		Unclaimed Property Check Reissue	87.35
Total 70465:							87.35

M = Manual Check, V = Void Check

Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25121616							
12/16/2025	25121616	Harris & Associates Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-957-000-00	TO #7 - Fairfax Capacity and Creek Crossings Project	56,087.87
Total 25121616:							56,087.87
70494							
12/16/2025	70494	Home Depot Credit Service	100-100-000-730200-100	Vehicle Fleet Repairs	Tool Box		912.24
12/16/2025	70494	Home Depot Credit Service	100-100-300-720000-100	Materials & Parts-LR	Concrete		556.17
Total 70494:							1,468.41
70495							
12/16/2025	70495	InfoUSA Marketing, Inc.	100-200-000-790200-100	Annual Software Renewal Costs	Annual Software Renewal		1,595.00
Total 70495:							1,595.00
25120210							
12/02/2025	25120210	Integral Consulting Inc. (A	100-300-000-780550-100	Engineering Studies		MSA TO #10 for 2020 General On-Call Permitting Support & Environmental Study Support	502.50
12/02/2025	25120210	Integral Consulting Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-959-000-00	Task Order #32 Palm/Mann/Cypress GSIP	175.00
12/02/2025	25120210	Integral Consulting Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-958-000-00	2024-2025 GSIP Monitoring	555.00
12/02/2025	25120210	Integral Consulting Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-959-000-00	Task Order #32 Palm/Mann/Cypress GSIP	1,540.00
12/02/2025	25120210	Integral Consulting Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-957-000-00	CEQA Compliance for the Fairfax Capacity and Creek Crossing Project	3,974.50
Total 25120210:							6,747.00
25121617							
12/16/2025	25121617	Integral Consulting Inc. (A	100-300-000-770000-200	Capital Outlay - CIP	EG-957-000-00	CEQA Compliance for the Fairfax Capacity and Creek Crossing Project	20,058.25
Total 25121617:							20,058.25
25121618							
12/16/2025	25121618	IT Hub (ACH)	100-200-000-780200-100	Information Technology Service	Managed Services Nov 2025		8,705.00
12/16/2025	25121618	IT Hub (ACH)	100-300-000-790200-100	Annual Software Renewal Costs	Azure Subscription for ArcGIS		721.38
Total 25121618:							9,426.38
70466							
12/02/2025	70466	Jackson's Hardware	100-100-100-720000-100	Materials & Parts-PS	Paper towels		20.75

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70466:							20.75
70496							
12/16/2025	70496	Jackson's Hardware	100-100-200-720000-100	Materials & Parts-LM		Foam Tape; Marvin 12' Tele Pole	163.75
12/16/2025	70496	Jackson's Hardware	100-100-200-720000-100	Materials & Parts-LM		Hillman Assorted	49.71
Total 70496:							213.46
70497							
12/16/2025	70497	Janiline Supply	100-100-000-730100-100	Facilities Maintenance/Repairs		Janitorial Supplies	470.26
Total 70497:							470.26
25120211							
12/02/2025	25120211	{REE}	100-000-000-630100-100	Other Miscellaneous Income		Reissue of unclaimed property	16.88
Total 25120211:							16.88
25121619							
12/16/2025	25121619	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Dec 2025	756.27
Total 25121619:							756.27
70467							
12/02/2025	70467	Liebert Cassidy Whitmore	100-200-000-780300-100	Legal Services		Legal Services MA129 00026	360.50
12/02/2025	70467	Liebert Cassidy Whitmore	100-200-000-780300-100	Legal Services		Legal Services MA129 00024	1,150.50
12/02/2025	70467	Liebert Cassidy Whitmore	100-200-000-780300-100	Legal Services		Legal Services MA129 00021	8,443.50
Total 70467:							9,954.50
70511							
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees PS 13	1,222.00
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees PS 15	1,222.00
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees PS 10	822.00
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees PS 14	342.00
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees PS 12	342.00
12/16/2025	70511	Marin County Tax Collector	100-100-000-790300-100	Permit Fees		CUPA Fees 1111 Andersen	291.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70511:							4,241.00
70468							
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #140436 08/09-10/08/2025	220.41
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #147168 07/15-09/12/2025	2,185.77
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #147168 09/13-11/12/2025	2,017.29
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #307591 09/17- 11/17/2025	158.97
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #473574 08/26/-10/24/2025	1,613.12
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #473575 08/26/-10/24/2025	783.68
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #501486 08/26/-10/24/2025	783.68
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #508459 08/26/-10/24/2025	783.68
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745150-100	Tenant Shared Cost - Water		Acct #562182 08/12-10/10/2025	105.46
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745150-100	Tenant Shared Cost - Water		Acct #562183 08/12-10/10/2025	1,621.71
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #568867 08/26-10/24/2025	829.76
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #568868 08/26-10/24/2025	1,490.24
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #568869 08/26-10/24/2025	875.84
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #575550 08/26-10/24/2025	937.28
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #700076 08/09-10/08/2025	542.22
12/02/2025	70468	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #700078 08/09-10/08/2025	1,360.96
Total 70468:							16,310.07
70498							
12/16/2025	70498	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #140436 10/09- 12/08/2025	176.17
12/16/2025	70498	Marin Municipal Water Dist	100-100-000-745150-100	Tenant Shared Cost - Water		Acct #562182 10/11-12/09/2025	105.46
12/16/2025	70498	Marin Municipal Water Dist	100-100-000-745150-100	Tenant Shared Cost - Water		Acct #562183 10/11-12/09/2025	1,360.37
12/16/2025	70498	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #562183 10/09-12/08/2025	380.22
12/16/2025	70498	Marin Municipal Water Dist	100-100-000-745100-100	Water Utility		Acct #700078 10/09-12/08/2025	637.36
Total 70498:							2,659.58
70469							
12/02/2025	70469	Marin Sanitary Service	100-100-000-745200-100	Garbage Utility		Garbage service - 11/2025	939.09
Total 70469:							939.09
70499							
12/16/2025	70499	Marlin Leasing Corporation	100-200-000-740000-100	Equipment Rent		11/26-12/25/2025 Lease x2 Copiers/Scanners	447.99

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70499:							447.99
25120212							
12/02/2025	25120212	{EE}	100-100-000-750100-100	Conferences/Training/Meetings		Airport Parking	44.00
12/02/2025	25120212	{EE}	100-100-000-705250-100	Employee Wellness Reimburseme		Wellness Reimbursement: Exercise Equipment	430.99
Total 25120212:							474.99
70500							
12/16/2025	70500	MCC Building Maintenance	100-100-000-730100-100	Facilities Maintenance/Repairs		Janitorial Maintenance December 2025	1,575.00
Total 70500:							1,575.00
70470							
12/02/2025	70470	MSI Litho	100-200-000-720400-100	Office Supplies		Business Cards	270.77
Total 70470:							270.77
25120213							
12/02/2025	25120213	Municipal Maint. Equipmen	100-100-300-730000-100	Equipment Repairs-LR		Minilite Rack	159.59
12/02/2025	25120213	Municipal Maint. Equipmen	100-100-200-720000-100	Materials & Parts-LM		Ceramic Inserts M6	235.60
12/02/2025	25120213	Municipal Maint. Equipmen	100-100-100-720000-100	Materials & Parts-PS		Rubber Hose x20	1,753.64
Total 25120213:							2,148.83
70501							
12/16/2025	70501	National Construction Rent	100-100-000-740200-100	Facilities Rent		fence rental	620.15
Total 70501:							620.15
70471							
12/02/2025	70471	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: 41 Holly Ave Larkspur	1,700.00
12/02/2025	70471	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: 11 Skylark Larkspur	1,665.00
Total 70471:							3,365.00
70502							
12/16/2025	70502	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: Woodlark Apartments Larkspur	3,250.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
12/16/2025	70502	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: 73 Orange Ave Larkspur	3,250.00
12/16/2025	70502	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: 121 Sycamore Larkspur	2,720.00
12/16/2025	70502	Nerviani Paving Inc.	100-100-300-720000-100	Materials & Parts-LR		Patching: 68 Meadow Way Fairfax	2,400.00
Total 70502:							11,620.00
25121620							
12/16/2025	25121620	{REE}	100-200-000-705310-100	OPEB Basic & ERMB Benefit Exp		Monthly Enhance Retiree Medical Dec 2025	756.27
Total 25121620:							756.27
25120214							
12/02/2025	25120214	Nute Engineering (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Amendment to TO#8 Design Engineering Services for LS31 & LS32	711.50
12/02/2025	25120214	Nute Engineering (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-954-000-00	TO#7 Engineering Services for Design of Meadow Way Bridge per MSA signed 9/1/2021	663.00
Total 25120214:							1,374.50
25121621							
12/16/2025	25121621	Nute Engineering (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Amendment No. 2 to Task Order No. 8 with Nute Engineering for Design Engineering Services During Construction (ESDC) for the LS20, LS31, LS32 Lift Station Improvements Project (#907)	2,050.00
Total 25121621:							2,050.00
70472							
12/02/2025	70472	Otis Elevator	100-100-000-730150-100	Tenant Shared Cost - Repairs		Elevator repairs	1,475.00
Total 70472:							1,475.00
70503							
12/16/2025	70503	Pacific Infrastructure Corp.	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Capital Improvement Project: LS 20, 31, 32 Pump Stations Improvements Project (Project # 907)	4,841.70
Total 70503:							4,841.70
25121622							
12/16/2025	25121622	{BM}	100-200-000-755000-100	Board Travel/Airfare/Meals		SDLF Conference	1,033.20
Total 25121622:							1,033.20

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
70473							
12/02/2025	70473	PG&E	100-100-000-745000-100	Power/Energy Utility	A/C #2970259016-6	10/17-11/17/2025	379.79
Total 70473:							379.79
70504							
12/16/2025	70504	PG&E	100-100-000-745000-100	Power/Energy Utility	A/C #1387181487-0	10/30-12/01/2025	24,112.91
12/16/2025	70504	PG&E	100-100-000-745050-100	Tenant Shared Cost - Power	A/C #3622494846-7	10/30-12/01/2025	9,919.00
12/16/2025	70504	PG&E	100-100-000-745000-100	Power/Energy Utility	A/C #9924336206-0	11/03-12/03/2025	370.48
Total 70504:							34,402.39
70505							
12/16/2025	70505	Pitney Bowes-Purchase Po	100-200-000-720400-100	Office Supplies	Postage/Meter Rental Stmt	09/06/2025-12/05/2025	88.49
Total 70505:							88.49
25120215							
12/02/2025	25120215	PSOMAS (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-907-000-00	Task Order No. 9 to the Master Services Agreement for Construction Management Services with Psomas, Inc., for the LS20, 31, 32 Lift Stations Improvements Project (Project #907) in the Total Amount Not to Exceed \$305,558	5,422.50
12/02/2025	25120215	PSOMAS (ACH)	100-300-000-770000-200	Capital Outlay - CIP	EG-908-000-00	Task Order #11 Heatherwood and Heather Gardens Pump Station Projects	32,070.00
Total 25120215:							37,492.50
25120216							
12/02/2025	25120216	{EE}	100-100-000-750200-100	Membership/Association/Certifi	DMV Medical Physical		100.00
Total 25120216:							100.00
70506							
12/16/2025	70506	Red Wing Business Advant	100-100-000-705240-100	Boot Allowance	Boot Allowance		314.00
Total 70506:							314.00
70507							
12/16/2025	70507	Rentokil North America Inc.	100-100-000-730150-100	Tenant Shared Cost - Repairs	Pest Control; 1111 Andersen		191.04

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
Total 70507:							191.04
25121623							
12/16/2025	25121623	Robert Ross	100-300-000-770400-200	LRGP Disbursement		26-2984 Lateral Grant 68 Laura Ln Fairfax	1,500.00
Total 25121623:							1,500.00
70474							
12/02/2025	70474	Rubenstein Supply Compa	100-100-100-720000-100	Materials & Parts-PS		Brass Coupling and nipple	42.24
Total 70474:							42.24
25120217							
12/02/2025	25120217	Schaaf & Wheeler (ACH) C	100-300-000-770000-200	Capital Outlay - CIP	EG-908-000-00	Design and Engineering Services During Construction for LS30 Heather Gardens Improvements Project (#908)	2,456.00
Total 25120217:							2,456.00
25120218							
12/02/2025	25120218	Source 1 Environmental (A	100-100-300-720000-100	Materials & Parts-LR		Epoxy Order for the year FY 25/26	7,733.95
Total 25120218:							7,733.95
70475							
12/02/2025	70475	State Water Resources Co	100-100-000-790300-100	Permit Fees		Annual Permit Fee 07/01/25-06/30/26 - 1111 Andersen Drive	21,150.00
12/02/2025	70475	State Water Resources Co	100-100-000-790300-100	Permit Fees		Annual Permit Fee 07/01/25-06/30/26 - Shady Lane Sewer Removal	563.00
Total 70475:							21,713.00
25121624							
12/16/2025	25121624	The Wright Gardener	100-100-000-730100-100	Facilities Maintenance/Repairs		Monthly Plant Service	445.03
Total 25121624:							445.03
70476							
12/02/2025	70476	True North Landscapes, LL	100-100-000-730150-100	Tenant Shared Cost - Repairs		Monthly Maintenance - December 2025	800.00
Total 70476:							800.00

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25121625							
12/16/2025	25121625	Uline (ACH)	100-100-300-720000-100	Materials & Parts-LR		Poly sheeting; Gloves; Twist Tie Spool; Economy Sleeve	1,222.59
Total 25121625:							1,222.59
70477							
12/02/2025	70477	United Rentals	100-100-300-730000-100	Equipment Repairs-LR		Labor, Pins, cotter pins, clips, hoses, brackets, adaptors, piston seals	280.00
Total 70477:							280.00
70508							
12/16/2025	70508	United Rentals	100-100-300-720000-100	Materials & Parts-LR		VSHORE 1.5' 52-88" CYL	593.01
12/16/2025	70508	United Rentals	100-100-300-720000-100	Materials & Parts-LR		VSHORE 1.5' 52-88" CYL	315.72
Total 70508:							908.73
25123101							
12/31/2025	25123101	US Bank - Calcard CC (Aut	100-200-000-750150-100	Employee Engagement		AP -- 0738 end of year lunch	23,519.71
Total 25123101:							23,519.71
70509							
12/16/2025	70509	V & A Consulting Engineer	100-300-000-780550-100	Engineering Studies		25-0210 Ross Valley Sanitary Dist Force Main Electromagnetic Scanning	9,107.50
12/16/2025	70509	V & A Consulting Engineer	100-300-000-780550-100	Engineering Studies		25-0210 Ross Valley Sanitary Dist Force Main Electromagnetic Scanning	8,992.50
Total 70509:							18,100.00
70510							
12/16/2025	70510	Van Midde and Son Concre	100-300-000-770000-200	Capital Outlay - CIP	EG-918-000-00	RVS Corpyard: Remove and replace 144 SF of existing concrete pad in kind as directed	4,430.00
Total 70510:							4,430.00
25120219							
12/02/2025	25120219	Water Components & Bld S	100-100-300-720000-100	Materials & Parts-LR		6" 45 degree Gasket	785.45
Total 25120219:							785.45

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
25121626							
12/16/2025	25121626	Water Components & Bld S	100-100-300-720000-100	Materials & Parts-LR		Shears; Sign	2,916.73
Total 25121626:							2,916.73
25120220							
12/02/2025	25120220	Weco Industries LLC (ACH	100-100-300-720100-100	Tools-LR		TIGER TAIL 3' X 2" WITH 3/8" ROPE; FILL HOSE FIREHOSE 25 FEET X 2.5	1,437.01
Total 25120220:							1,437.01
25120221							
12/02/2025	25120221	Wells Fargo Financial Leas	100-200-000-740000-100	Equipment Rent		Kyocera Copier Lease C#450-0111771-000 11/26-12/25/2025	308.97
Total 25120221:							308.97
25121627							
12/16/2025	25121627	Wells Fargo Financial Leas	100-200-000-740000-100	Equipment Rent		Kyocera Copier Lease C#450-0111771-000 12/26/2025-01/25/26	315.53
Total 25121627:							315.53
25120102							
12/01/2025	25120102	WEX Fleet Universal (Auto	100-100-000-730300-100	Vehicle Fleet Fuel		November 2025 Fleet Fuel	7,670.73
Total 25120102:							7,670.73
25121628							
12/16/2025	25121628	Willdan Financial Services	100-200-000-780000-100	Financial Consulting Services		FY 24/25 CDIAC Report Preparation and Filing	750.00
Total 25121628:							750.00
25120222							
12/02/2025	25120222	Zoon Engineering, Inc.	100-300-000-770000-200	Capital Outlay - CIP	EG-959-000-00	Palm/Mann/Cypress GSIP Construction Management Contract	35,764.00
12/02/2025	25120222	Zoon Engineering, Inc.	100-300-000-770000-200	Capital Outlay - CIP	EG-959-000-00	Palm/Mann/Cypress GSIP Construction Management Contract	30,366.00
Total 25120222:							66,130.00
25121629							
12/16/2025	25121629	Zoon Engineering, Inc.	100-300-000-770000-200	Capital Outlay - CIP	EG-958-000-00	CM Services for FY 24/25 GSIP (Project #958).	30,478.50
12/16/2025	25121629	Zoon Engineering, Inc.	100-300-000-770000-200	Capital Outlay - CIP	EG-959-000-00	Palm/Mann/Cypress GSIP Construction Management Contract:	

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Check Issue Date	Check Number	Payee	Invoice GL Account	Invoice GL Account Title	Job Number	Description	Check Amount
						November	13,643.00
						Total 25121629:	44,121.50
						Grand Totals:	4,807,894.21

Report Criteria:

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

Report Criteria:

Vendor.Vendor number = 1844

[Report].GL Period = "12/25"

Invoice Number	Seq	Invoice Date	GL Period	Description	GL Account	GL Account Description	Total Cost
1844 US Bank - Calcard CC (AutoDR)							
DECEMBER 2025 CC	1	11/06/2025	12/25	AP -- 0738 sensitivity training snacks	100-200-000-750150-100	Employee Engagement	87.90
DECEMBER 2025 CC	2	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	41.52
DECEMBER 2025 CC	3	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	51.34
DECEMBER 2025 CC	4	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	43.27
DECEMBER 2025 CC	5	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	5.45
DECEMBER 2025 CC	6	11/06/2025	12/25	AP -- 0738 Azure	100-200-000-790200-100	Annual Software Renewal Costs	145.78
DECEMBER 2025 CC	7	11/06/2025	12/25	AP -- 0738 Coffee creamer	100-200-000-720400-100	Office Supplies	9.98
DECEMBER 2025 CC	8	11/06/2025	12/25	AP -- 0738 Board meeting snacks	100-200-000-755100-100	Board Conf/Training/Meetings	111.44
DECEMBER 2025 CC	9	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	122.53
DECEMBER 2025 CC	10	11/06/2025	12/25	AP -- 0738 end of year lunch	100-200-000-750150-100	Employee Engagement	1,251.34
DECEMBER 2025 CC	11	11/06/2025	12/25	AP -- 0738 end of year lunch	100-200-000-750150-100	Employee Engagement	240.02
DECEMBER 2025 CC	12	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	51.34
DECEMBER 2025 CC	13	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	9.03
DECEMBER 2025 CC	14	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	27.81
DECEMBER 2025 CC	15	11/06/2025	12/25	AP -- 0738 Storage fee for storing CCTV backups - 11/2025	100-200-000-790200-100	Annual Software Renewal Costs	151.33
DECEMBER 2025 CC	16	11/06/2025	12/25	AP -- 0738 coffee	100-200-000-720400-100	Office Supplies	124.92
DECEMBER 2025 CC	17	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	33.83
DECEMBER 2025 CC	18	11/06/2025	12/25	AP -- 0738 space heaters	100-200-000-720400-100	Office Supplies	281.61
DECEMBER 2025 CC	19	11/06/2025	12/25	AP -- 0738 coffee	100-200-000-720400-100	Office Supplies	44.31
DECEMBER 2025 CC	20	11/06/2025	12/25	AP -- 0738 pickup for Condition Assessment	100-200-000-720400-100	Office Supplies	14.75
DECEMBER 2025 CC	21	11/06/2025	12/25	AP -- 0738 shipment for Condition Assessment	100-200-000-720400-100	Office Supplies	19.51
DECEMBER 2025 CC	22	11/06/2025	12/25	AP -- 0738 office supplies	100-200-000-720400-100	Office Supplies	35.19
DECEMBER 2025 CC	23	11/06/2025	12/25	AP2 -- 3102 Azure	100-200-000-790200-100	Annual Software Renewal Costs	153.78
DECEMBER 2025 CC	24	11/06/2025	12/25	AP2 -- 3102 Marin IJ Advertising	100-200-000-780700-100	Community Outreach Services	830.00
DECEMBER 2025 CC	25	11/06/2025	12/25	AP2 -- 3102 Answering service	100-200-000-745400-100	Telephone Utility	632.46
DECEMBER 2025 CC	26	11/06/2025	12/25	AP2 -- 3102 2000 Larkspur Landing	100-100-000-745300-100	Cable/Internet Utility	442.16
DECEMBER 2025 CC	27	11/06/2025	12/25	AP2 -- 3102 Marin IJ Digital Subscription	100-200-000-780700-100	Community Outreach Services	34.00
DECEMBER 2025 CC	28	11/06/2025	12/25	AP2 -- 3102 Internet Backup	100-100-000-745300-100	Cable/Internet Utility	103.24
DECEMBER 2025 CC	29	11/06/2025	12/25	AP2 -- 3102 1111 Andersen Dr	100-100-000-745300-100	Cable/Internet Utility	273.59
DECEMBER 2025 CC	30	11/06/2025	12/25	AP2 -- 3102 1111 Andersen Dr- Ethernet Equipment	100-100-000-745300-100	Cable/Internet Utility	1,192.35
DECEMBER 2025 CC	31	11/06/2025	12/25	AP2 -- 3102 Intuit Payroll	100-300-000-790200-100	Annual Software Renewal Costs	1,100.00
DECEMBER 2025 CC	32	11/06/2025	12/25	AP2 -- 3102 Email Marketing	100-300-000-790200-100	Annual Software Renewal Costs	91.00
DECEMBER 2025 CC	33	11/06/2025	12/25	AP2 -- 3102 Speaker Services Registration	100-200-000-750100-100	Staff Conf/Training/Meetings	12.00
DECEMBER 2025 CC	34	11/06/2025	12/25	AP2 -- 3102 Cell Phones	100-100-000-745400-100	Telephone Utility	3,277.23
DECEMBER 2025 CC	35	11/06/2025	12/25	CW -- 4353 Flight to CASA	100-200-000-755000-100	Board Travel/Airfare/Meals	186.97
DECEMBER 2025 CC	36	11/06/2025	12/25	CW -- 4353 CalPELRA Hotel	100-200-000-750000-100	Staff Travel/Airfare/Meals	1,055.43

Invoice Number	Seq	Invoice Date	GL Period	Description	GL Account	GL Account Description	Total Cost
DECEMBER 2025 CC	37	11/06/2025	12/25	FN -- 2529 CSMFO Conference	100-200-000-750200-100	Membership/Association/Certifi	155.00
DECEMBER 2025 CC	38	11/06/2025	12/25	FN -- 2529 CSMFO Conference Flight	100-200-000-750000-100	Staff Travel/Airfare/Meals	83.30
DECEMBER 2025 CC	39	11/06/2025	12/25	FN -- 2529 CSMFO Conference Flight	100-200-000-750000-100	Staff Travel/Airfare/Meals	193.48
DECEMBER 2025 CC	40	11/06/2025	12/25	JP -- 6522 PS Team Meal:	100-200-000-750150-100	Employee Engagement	102.75
DECEMBER 2025 CC	41	11/06/2025	12/25	JV -- 4296 January 2026 CWEA Board Meeting Southwest Flight	100-200-000-755100-100	Board Conf/Training/Meetings	140.10
DECEMBER 2025 CC	42	11/06/2025	12/25	JV -- 4296 January 2026 CWEA Board Meeting Hotel La Jolla Beach	100-200-000-755100-100	Board Conf/Training/Meetings	281.39
DECEMBER 2025 CC	43	11/06/2025	12/25	JH -- 4320 EV1 drop off	100-100-000-730200-100	Vehicle Fleet Repairs	78.98
DECEMBER 2025 CC	44	11/06/2025	12/25	JH -- 4320 EV1- Light install	100-100-000-730200-100	Vehicle Fleet Repairs	3,080.00
DECEMBER 2025 CC	45	11/06/2025	12/25	JH -- 4320 Vehicle drop off	100-100-000-730200-100	Vehicle Fleet Repairs	76.98
DECEMBER 2025 CC	46	11/06/2025	12/25	JH -- 4320 returned storage bins	100-100-000-730200-100	Vehicle Fleet Repairs	141.96-
DECEMBER 2025 CC	47	11/06/2025	12/25	JH -- 4320 storage containers EV trucks	100-100-000-730200-100	Vehicle Fleet Repairs	100.46
DECEMBER 2025 CC	48	11/06/2025	12/25	JH -- 4320 storage containers EV trucks	100-100-000-730200-100	Vehicle Fleet Repairs	174.71
DECEMBER 2025 CC	49	11/06/2025	12/25	JH -- 4320 Hard hat samples	100-100-000-740300-100	Safety Equipment Rental	110.94
DECEMBER 2025 CC	50	11/06/2025	12/25	JH -- 4320 Vehicle pick up	100-100-000-730200-100	Vehicle Fleet Repairs	103.90
DECEMBER 2025 CC	51	11/06/2025	12/25	KL -- 4361 Calculators for CCTV	100-100-400-720000-100	Materials & Parts-CCTV	15.04
DECEMBER 2025 CC	52	11/06/2025	12/25	KL -- 4361 Interior grab handle for UT04	100-100-000-730200-100	Vehicle Fleet Repairs	45.66
DECEMBER 2025 CC	53	11/06/2025	12/25	KL -- 4361 Trailer plug for UT05	100-100-000-730200-100	Vehicle Fleet Repairs	29.48
DECEMBER 2025 CC	54	11/06/2025	12/25	KL -- 4361 Two way radio batteries for CCTV	100-100-400-720000-100	Materials & Parts-CCTV	105.86
DECEMBER 2025 CC	55	11/06/2025	12/25	KL -- 4361 Interior door handle for PS06 driver door	100-100-000-730200-100	Vehicle Fleet Repairs	7.64
DECEMBER 2025 CC	56	11/06/2025	12/25	KL -- 4361 Mistaken Personal Expense (payment received)	100-100-000-790850-100	Other Miscellaneous Costs	3.29
DECEMBER 2025 CC	57	11/06/2025	12/25	MV -- 4379 LR Team Meal	100-200-000-750150-100	Employee Engagement	136.09
DECEMBER 2025 CC	58	11/06/2025	12/25	PB -- 4304 Windshield wash fluid	100-100-000-730200-100	Vehicle Fleet Repairs	7.75
DECEMBER 2025 CC	59	11/06/2025	12/25	PB -- 4304 all supervisors	100-200-000-750150-100	Employee Engagement	160.14
DECEMBER 2025 CC	60	11/06/2025	12/25	PB -- 4304 CALPELRA Hotel	100-100-000-750100-100	Conferences/Training/Meetings	1,857.36
DECEMBER 2025 CC	61	11/06/2025	12/25	PB -- 4346 iCloud Additional Storage Recurring Fee	100-200-000-780200-100	Information Technology Service	.99
DECEMBER 2025 CC	62	11/06/2025	12/25	PB -- 4346 Boots for Assistant Engineer	100-300-000-705240-100	Boot Allowance	322.28
DECEMBER 2025 CC	63	11/06/2025	12/25	PB -- 4346 Nassco PACP LACP MACP Recertification for Inspector	100-300-000-750200-100	Membership/Association/Certifi	775.00
DECEMBER 2025 CC	64	11/06/2025	12/25	PB -- 4346 Nassco BSDI Recertification for Inspector	100-300-000-750200-100	Membership/Association/Certifi	225.00
DECEMBER 2025 CC	65	11/06/2025	12/25	RZ -- 4312 Detail and top off fluid	100-100-000-730200-100	Vehicle Fleet Repairs	79.99
DECEMBER 2025 CC	66	11/06/2025	12/25	SM -- 4338 Monthly Breakfast Meeting with Board Members	100-200-000-755100-100	Board Conf/Training/Meetings	83.70
DECEMBER 2025 CC	67	11/06/2025	12/25	SM -- 4338 ASCE Annual Membership Dues 2026	100-200-000-750200-100	Membership/Association/Certifi	331.00
DECEMBER 2025 CC	68	11/06/2025	12/25	VD -- 6449 ACFR cover design 5; pymt #1	100-200-000-720400-100	Office Supplies	1,080.00
DECEMBER 2025 CC	69	11/06/2025	12/25	VD -- 6449 GAAP training	100-200-000-750100-100	Staff Conf/Training/Meetings	150.00
DECEMBER 2025 CC	70	11/06/2025	12/25	VD -- 6449 Membership - 1	100-200-000-750200-100	Membership/Association/Certifi	155.00
DECEMBER 2025 CC	71	11/06/2025	12/25	VD -- 6449 Membership - 2	100-200-000-750200-100	Membership/Association/Certifi	60.00
DECEMBER 2025 CC	72	11/06/2025	12/25	VD -- 6449 Budget training	100-200-000-750100-100	Staff Conf/Training/Meetings	400.00
DECEMBER 2025 CC	73	11/06/2025	12/25	VD -- 6449 Local chapter meeting	100-200-000-750100-100	Staff Conf/Training/Meetings	35.00
DECEMBER 2025 CC	74	11/06/2025	12/25	VD -- 6449 Annual conference registration	100-200-000-750100-100	Staff Conf/Training/Meetings	625.00
Total 1844 US Bank - Calcard CC (AutoDR):							23,519.71

Includes unprinted checks

Board Packet No. 042

Ross Valley Sanitary District
Payroll Payment Detail
December 31, 2025

TOTAL DISTRICT EMPLOYEE PAYMENTS

	Pay Date	Payroll Period	Paid Amount
1	12/12/2025	Payroll period 11/24/2025 - 12/07/2025	\$ 155,398.85
2	12/26/2025	Payroll period 12/08/2025 - 12/21/2025	181,829.16
3	Total employee payments		337,228.01

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

DISTRICT BOARD OF DIRECTOR STIPENDS

**In alphabetical order by last name*

	Board Member Name	# of Meetings	Stipend
1	Michael Boorstein	2	\$ 628.00
2	Thomas Gaffney	3	942.00
3	Douglas Kelly	4	1,256.00
4	Pamela Meigs	5	1,570.00
5	Mary Sylla	1	314.00
6	Total District Board of Director stipends	15	\$ 4,710.00

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**ROSS VALLEY SANITARY DISTRICT**

1111 Andersen Drive
San Rafael, CA 94901

STAFF REPORT

For the Meeting of January 21, 2026

January 12, 2026

To: Board of Directors

From: Christina Winnicki, Board Clerk/Management Analyst

Subject: **Adopt Resolution No. 26-1677 Proposing an Election Be Held in the District's Jurisdiction; Requesting the Board of Supervisors to Consolidate with Any Other Election Conducted on Said Date, and Requesting Election Services by the Marin County Elections Department**

Summary

This staff report is being presented to the Board to consider adopting Resolution No. 26-1677, proposing an election be held in its jurisdiction and requesting the Board of Supervisors of Marin County to consolidate with any other election conducted on said date and requesting election services by the Marin County Elections Department.

Discussion

The elected four-year terms for Board Directors Michael Boorstein, Thomas Gaffney, and Pamela Meigs will expire in June 2026. The Board is required to pass a resolution proposing an election to fill these three Director seats, requesting that the Marin County Board of Supervisors consolidate this RVSD Board election with any other election conducted on said date, and requesting election services by the Marin County Elections Department. To consolidate a District election with the June 2, 2026, Statewide Direct Primary Election, this resolution must be filed with the County's Elections Department no later than February 6, 2026.

The District's cost to participate in the consolidated ballot is dependent upon whether or not the contest goes to ballot. If the contest goes to ballot the estimated costs are between \$50,000 and \$100,000. If the contest does not go to ballot, the District will incur only an administration fee of \$250. The actual costs will not be known until after the election.

Recommendation

Adopt Resolution No. 26-1677 proposing an election be held in its jurisdiction and requesting the Board of Supervisors of Marin County to consolidate with any other election conducted on said date and requesting election services by the Marin County Elections Department.

Attachment(s):

- A) Resolution No. 26-1677

**ROSS VALLEY SANITARY DISTRICT
RESOLUTION NO. 26-1677**

**A RESOLUTION OF THE BOARD OF DIRECTORS
PROPOSING AN ELECTION BE HELD IN ITS JURISDICTION; REQUESTING
THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY OTHER
ELECTION CONDUCTED ON SAID DATE AND REQUESTING ELECTION
SERVICES BY THE MARIN COUNTY ELECTIONS DEPARTMENT**

WHEREAS, it is the determination of said governing body the regularly scheduled election to be held on the 2nd day of June 2026, at which election the issue to be presented to the voters shall be to elect the following members to the Board of Directors:

Number of Regular Term Positions (4-year) 3

Number of Short-Term Positions (2-year) 0

NOW THEREFORE, BE IT RESOLVED pursuant to Elections Code §10002, the Board of Directors of the Ross Valley Sanitary District hereby requests that the Board of Supervisors of the County of Marin:

- 1) Consolidate said election with any other applicable election conducted on the same day in the manner prescribed in Elections Code §10418;
- 2) Authorize and direct the Elections Department, at District expense, to provide all necessary election services and to canvass the results of said election.

PASSED AND ADOPTED this 21st day of January 2026, by the following vote:

AYES:

NOES:

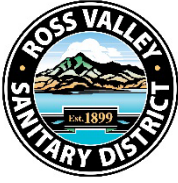
ABSENT:

ABSTAIN:

ATTEST:

Douglas T. Kelly
President of the Board

Pamela Meigs
Secretary of the Board



ROSS VALLEY SANITARY DISTRICT

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

STAFF REPORT

For the Meeting of January 21, 2026

January 12, 2026

To: Board of Directors

From: Christina Winnicki, Board Clerk/Management Analyst

Subject: **Approve Rescheduling the April Board and Finance Committee Meetings**

Summary

This report recommends rescheduling the Regular April Board meeting from April 15, 2026, to April 22, 2026 and the Regular Finance Committee meeting from April 14, 2026 to April 21, 2026.

Discussion

To accommodate Board member availability, staff proposes moving the Regular April Board meeting to April 22, 2026.

Additionally, to maintain alignment with the Board's regular meeting schedule, it is recommended that the April Finance Committee meeting be moved from April 14, 2026, to April 21, 2026.

Recommendation

Approve rescheduling the Regular April Board meeting to April 22, 2026 and the Regular Finance Committee meeting to April 21, 2026.

Attachment(s):

- A) Proposed Updated 2026 Board Meeting Calendar

RVSD 2026 Meeting and Event Calendar

All meetings will be held at 1111 Andersen Drive, San Rafael, CA 94901

January

January 1

Office Closed, New Year's Day

January 13-16

CASA Winter Conference, Indian Wells, CA

January 19

Office Closed, Martin Luther King Jr. Day

January 20

11:00 AM

Finance Committee Meeting

January 21

5:00 PM

Regular Board Meeting

January						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

February 16

Office Closed, President's Day

February 17

11:00 AM

Finance Committee Meeting

February 18

5:00 PM

Regular Board Meeting

February						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March

March 17

11:00 AM

Finance Committee Meeting

March 18

5:00 PM

Regular Board Meeting

March						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

April 21

11:00 AM

Finance Committee Meeting

April 22

5:00 PM

Regular Board Meeting

April						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

May 19

11:00 AM

Finance Committee Meeting

May 20

5:00 PM

Regular Board Meeting

May 25

Office Closed, Memorial Day

May						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

June 16

11:00 AM

Finance Committee Meeting

June 17

5:00 PM

Regular Board Meeting

June 19

Office Closed, Juneteenth

June						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

RVSD 2026 Meeting and Event Calendar

All meetings will be held at 1111 Andersen Drive, San Rafael, CA 94901

July

July 3 Office Closed, Independence Day
July 14 11:00 AM Finance Committee Meeting
July 15 5:00 PM Regular Board Meeting

July						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

August 4-7 CASA Annual Conference, Napa, CA
August 18 11:00 AM Finance Committee Meeting
August 19 5:00 PM Regular Board Meeting

August						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

September 7 Office Closed, Labor Day
September 15 11:00 AM Finance Committee Meeting
September 16 5:00 PM Regular Board Meeting

September						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

October 20 11:00 AM Finance Committee Meeting
October 21 5:00 PM Regular Board Meeting

October						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

November 11 Office Closed, Veterans Day
November 17 11:00AM Finance Committee Meeting
November 18 5:00 PM Regular Board Meeting
November 26-27 Office Closed, Thanksgiving

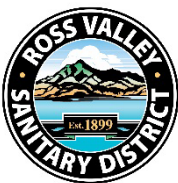
November						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

December 15 11:00 AM Finance Committee Meeting
December 16 5:00 PM Regular Board Meeting
December 24-25 Office Closed, Christmas Eve and Christmas Day

December						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

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ROSS VALLEY SANITARY DISTRICT

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

STAFF REPORT

For the Meeting of January 21, 2026

January 12, 2026

To: Board of Directors

From: Phil Benedetti, P.E., Senior Engineer
Cristina Velazquez, Management Analyst

Subject: **Approve a Lateral Replacement Loan for 166 Wolfe Grade, Kentfield in the Amount of \$27,500, Exceeding the \$25,000 Loan Maximum**

Summary

This staff report is presented to the Board for consideration of approving of a lateral replacement loan in the amount of \$27,500 for 166 Wolfe Grade, Kentfield, exceeding the \$25,000 maximum allowed under the District's Loan Program. The loan will fund replacement of an approximately 398-foot upper lateral, completing a critical segment of the property's sewer connection and providing significant benefit to the District by reducing inflow and infiltration (I/I).

Discussion

During the District's Capital Improvement Project (CIP) work and the replacement of the lower lateral at 166 Wolfe Grade in Kentfield, it was discovered that the existing private upper lateral was in poor condition. The property owner, through a Power of Attorney (POA), intends to apply for a loan to replace the remaining upper lateral segment.

The District's Loan Program provides financial assistance to property owners for lateral replacements, with a standard maximum loan amount of \$25,000. Section 3(g) of the Loan Program Ordinance No. 75 specifies that: "the Loan Program may not be used in conjunction with any other financial assistance program(s) offered by the District." Because this property previously received financial assistance from the District in the form of lower lateral replacement under the CIP, and because the requested loan amount exceeds the standard \$25,000 maximum, Board approval is required to allow use of the Loan Program under these circumstances.

Completion of the upper lateral replacement will provide significant benefits, including reducing inflow and infiltration, improving system reliability, and helping prevent future overflows. The applicant's plumbing contractor has prepared an estimate (Attachment A) to install

approximately 398 feet of new 4-inch HDPE sanitary sewer via trenchless and open-cut methods, including six new cleanouts, which will connect to the portion of the lateral recently replaced under the District's CIP project.

Financial Assistance Requested

The property owner of 166 Wolfe Grade, through a Power of Attorney, intends to apply for and has requested financial assistance in the form of a low-interest loan not to exceed \$27,500. Repayment would be made through semi-annual installments on the property tax bill over a 10-year period, at an interest rate based on the current 10-year U.S. Treasury rate plus 0.5% per annum (fixed). No subrogation of the loan would be permitted, and any unpaid balance would be due in full upon transfer of the property.

Loan Application Requirements

Final approval is contingent upon submission of a formal loan application by the property owner, through the POA, including a final itemized invoice and supporting documents. The property owner will be responsible for any costs exceeding \$27,500.

Recommendation

Approve a lateral replacement loan in the amount of \$27,500 for 166 Wolfe Grade, Kentfield.

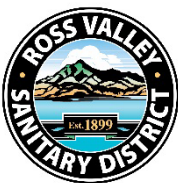
Attachment(s):

- A) Contractor Estimate

Estimate: Jerry Draper
Date : 12/10/2025
Property: 166 Wolfe Grade
Greenbrae, CA

Board Packet No. 053

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ROSS VALLEY SANITARY DISTRICT

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

STAFF REPORT

For the Meeting of January 21, 2026

January 12, 2026

To: Board of Directors

From: Felicia Newhouse, Administrative Services Manager/Asst GM
Steve Moore, P.E., General Manager

Subject: **Proposed Management and Operation Services Agreement between San Rafael Sanitation District (SRSD) and Central Marin Sanitation Agency (CMSA)**

Summary

Review the proposed Management and Operation Services Agreement (“Agreement”) between San Rafael Sanitation District (SRSD) and Central Marin Sanitation Agency (CMSA) and provide direction to the RVSD-appointed commissioners.

Background

On May 1, 2024, CMSA received a letter from SRSD requesting consideration of a service agreement between CMSA and SRSD, and “integrating SRSD into CMSA”.

In June 2024, a sub-committee of CMSA was formed to develop the service agreement tasks, including transfer of SRSD employees to CMSA and moving SRSD operations to the CMSA site.

In November 2024, the sub-committee selected a management consultant firm, RSG Solutions, to support the CMSA member agencies in their evaluation of the agreement.

In April 2025, the sub-committee received the final report from RSG Solutions. The report noted CMSA’s role as a Joint Powers Authority (JPA) and that the proposed service agreement “introduces structural and operational changes that require careful evaluation to support alignment with JPA member interests and long-term service objectives”.

In July 2025, the RVSD Board of Directors received information on how unreported errors in CMSA’s practices for treatment cost allocation have resulted in approximately \$6.75 million in overcharges to the RVSD ratepayers since 2013.

On November 18, 2025, the Town of Corte Madera received a presentation from SRSD Board Chair Kate Colin and Paul Causey of Causey Consulting on the proposed agreement. RVSD submitted a letter of opposition (Attachment “B”).

On January 6, 2026, the sub-committee met to discuss the most recent draft of the SRSD Agreement and the CMSA Commissioners are expected to consider the final agreement for approval at their February 10, 2026 meeting.

Discussion

The Ross Valley Sanitary District Board’s letter of opposition to the proposed contract between SRSD and CMSA summarizes the challenges that the Agreement presents:

1. *Distortion of interagency relationships* – if CMSA provides direct operational services to SRSD as proposed, it will create an imbalance in the JPA which will undermine trust and cooperation among all parties and threaten future consolidation efforts.
2. *Financial risk and potential subsidization* – CMSA’s multi-year failures to appropriately account for treatment charges to the JPA member agencies reveal the significant exposure of the Ross Valley rate payers subsidizing SRSD operations.
3. *Liability and indemnity issues* – CMSA (at the expense of its member agencies) will become a guarantor of the SRSD system with no appraisal of the condition of that system. SRSD employees and assets will be indistinguishable from CMSA employees and assets, and therefore liability and indemnity issues will unnecessarily invite conflict between the member agencies.
4. *Increased costs due to higher labor expenses* – CMSA will need to hire more administrative and HR staff to support the additional 17 SRSD workers because they will be subject to more rigorous California employment law regulations as an employer with more than 50 employees. These costs will put additional financial pressure on CMSA, and, by extension, on its member agencies and their rate payers.
5. *No benefit to Corte Madera or Ross Valley rate payers* – the proposed SRSD/CMSA agreement creates a barrier to Central Marin sanitary district consolidation rather than a gateway.

An independent assessment of the proposed Agreement by RSG Solutions concluded in March 2025 and was presented to CMSA in April 2025 (Attachment “C”). This report acknowledged that a broader regional goal of optimizing service delivery and governance structures in Central Marin wastewater management is relevant to the discussion, citing two local case studies for reference (Attachment “C”, page 14, *Research on Comparable Service Structures*).

The RSG Report, Marin LAFCo, and the Marin Grand Jury have all separately pointed to the consolidation of the Mill Valley Fire Department with the Southern Marin Fire District as a success story in optimizing service delivery and governance structures. The RSG Report elaborated that thoughtful Governance Transition Planning, including the exploration of multiple governance

options, can ensure fair representation for all stakeholders and address concerns about oversight and continuity (Attachment “C”, page 16).

The RSG Report concludes that a well-structured operational transition of this scale depends not only on the technical and financial components of the Agreement but also on maintaining trust and open communication among all stakeholders (Attachment “C”, page 25). RVSD supports ongoing dialogue with the JPA member agencies to achieve broader regional goals for optimizing service delivery and governance structures that provide fair representation to their rate payers.

Recommendation

Consider a draft Management and Operation Services Agreement between SRSD and CMSA and provide comments and direction to the RVSD-appointed commissioners to the CMSA Commission.

Attachments:

- A) Draft SRSD Management and Operation Services Agreement (no date)
- B) Letter to SD2 from RVSD in opposition to proposed contract between CMSA and SRSD
- C) RSG Report dated March 2025

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MANAGEMENT AND OPERATION SERVICES AGREEMENT

This Management and Operation Services Agreement (“Agreement”) dated _____ is hereby entered into by and between the CENTRAL MARIN SANITATION AGENCY (“CMSA” or “Agency”) and SAN RAFAEL SANITATION DISTRICT (“SRSD”). CMSA and SRSD are each referred to herein as a “party”, and together as the “parties.”

RECITALS

WHEREAS, CMSA is a Joint Exercise of Powers entity governed by agreement between CMSA member agencies SRSD, Marin County Sanitary District No. 2 (“SD2”), and Ross Valley Sanitary District (“RVSD”); and

WHEREAS, SRSD is a dependent special district formed in 1947 pursuant to Health and Safety Code Section 4700, et seq.; and

WHEREAS, SRSD owns, operates, and manages a sanitary sewer collection system including gravity and pressure piping, interceptors, pump stations, force mains, manholes, siphons, sewer related equipment, and appurtenances (the “SRSD Facilities”, as more fully described in Exhibit “A-1” and Exhibit “A-2”, attached hereto and incorporated herein); and

WHEREAS, SRSD has adopted a Sewer System Management Plan (“SSMP”) which is an enforceable component of the State of California Statewide Order No. WQ 2022-0103-DWQ -Discharge Requirements General Order for Sanitary Sewer Systems that regulates the operations of the SRSD sanitary sewer system; and

WHEREAS, SRSD currently contracts with the City of San Rafael (“City”) for the City to provide management and operation services for SRSD; and

WHEREAS, SRSD desires to terminate its existing management and operation services contract with City, and instead contract with CMSA for CMSA to provide management and operation services to SRSD, subject to the terms and conditions herein; and

WHEREAS, pursuant to Health and Safety Code section 4742, SRSD may join with CMSA in the operation of a wastewater collection system as provided for through this Agreement; and

WHEREAS, CMSA desires to provide the management and operation services contemplated by this Agreement to SRSD on the terms and conditions provided herein, subject to the requirement as further provided herein that all costs of providing the services pursuant to this Agreement shall be fully and exclusively borne by SRSD, and that any and all costs of performance under this Agreement incurred by CMSA, including all overhead costs for CMSA general services, shall be calculated by CMSA and paid by SRSD; and further subject to the requirement that none of the costs associated with services provided pursuant to this Agreement may be borne by CMSA, RVSD, or SD2;

WHEREAS, CMSA and SRSD intend that nothing in this Agreement shall affect the relationship of the parties established in that certain Joint Exercise of Powers Agreement, as last amended December 2019 and effective January 1, 2020 ("JPA");

NOW, THEREFORE, the parties hereby agree as follows.

1. Definitions:

- a. Agreement Effective Date: Effective date of this Agreement
- b. City: City of San Rafael.
- c. City Employees: Current City employees responsible for performing operation services for SRSD Facilities who may become employees of CMSA following the Services Effective Date subject to the terms of this Agreement.
- d. CMSA: Central Marin Sanitation Agency.
- e. CMSA Board: CMSA's Board of Commissioners.
- f. CMSA GM: CMSA's General Manager.
- g. MCERA: Marin County Employees' Retirement Association.
- h. JPA: The Joint Exercise of Powers Agreement between SRSD, RVSD, and SD2, as last amended December 2019 and effective January 31, 2020 that forms CMSA.
- i. RVSD: Ross Valley Sanitary District.
- j. SD2: Marin County Sanitary District Number Two.
- k. Services Effective Date: Date on which CMSA shall begin providing services to SRSD as set forth in this Agreement.
- l. SRSD: San Rafael Sanitation District.
- m. SRSD Board: SRSD's Board of Directors

- 2. Scope of Services:** Beginning on the Services Effective Date (as further defined below), CMSA agrees to perform the services specified in the Scope of Services attached hereto as Exhibit B ("Services"), Exhibit B is incorporated by reference. CMSA shall provide SRSD with all labor, equipment, tools, services and materials necessary to perform the stated services in a professional and competent manner,

and in accordance with accepted professional practices and standards as well as the requirements of federal, state, and local laws. SRSD authorizes CMSA employees to enter its property in order to carry out the services required in this Agreement.

3. **Agreement Term**: This Agreement shall remain in full force and effect for two years from the Effective Date, and shall continue thereafter from year to year unless the Agreement is terminated or amended by mutual agreement of all parties.
4. **Services Effective Date**: The Services Effective Date shall be a date determined by the CMSA Representative, as defined below, subject to approval by the CMSA Board, subject to the requirements of this section.
 - a. The Services Effective Date shall occur after the CMSA Representative determines, in their reasonable discretion and subject to approval by the CMSA Board, that the following activities have been completed, and provides written notice of such determination to the SRSD Board:
 - i. SRSD and the City terminate the agreement pursuant to which City has provided management and operation services for SRSD and execute any additional agreements necessary to formalize permanent separation.
 - ii. All labor negotiation requirements necessary to authorize the release of all City Employees from City employment, and the hire by CMSA of those City Employees deemed qualified by CMSA to perform services for SRSD Facilities in accordance with this Agreement, have been met.
 - iii. CMSA completes all requirements necessary to authorize it to hire the City Employees for purposes of providing the Services in accordance with this Agreement, including but not limited to hiring requirements and labor negotiation requirements, as well as finalization of a salary schedule.
 - iv. SRSD confirms that it has paid off all pending MCERA pension-related liabilities for the City Employees, including unfunded pension liabilities, for all periods prior to the Services Effective Date.
 - v. CMSA and SRSD have completed all other administrative tasks necessary to perform the Services.
 - vi. Sufficient office space capacity has been secured by CMSA to provide the Services.
 - vii. The City Employees approved for hire at CMSA are released from employment by City, and hired by CMSA.
 - viii. SRSD adopts an ordinance to follow the Uniform Public Construction Cost Accounting Act sufficient to allow the CMSA General Manager to approve contracts as allowed under the Act.

- ix. SRSD provides documentation describing the condition of the SRSD Facilities for purposes of assisting in future allocation of costs.
- b. The Services Effective Date shall not occur, and this Agreement shall be null and void, if the Services Effective Date does not occur on a date within one year of the date of this Agreement, except that this deadline may be extended by mutual written agreement of the parties.

5. **Independent Contractor and Control of Subordinates:** Services shall be performed by CMSA or under its supervision. CMSA will determine the means, methods and details of performing the Services, including any assessment or evaluations of those services, subject to the requirements of this Agreement. SRSD retains CMSA on an independent contractor basis. Any CMSA employees, whether they perform the Services on behalf of CMSA or otherwise, shall not be common law employees of SRSD and shall at all times be under CMSA's exclusive direction and control. Neither SRSD, or any of its officials, officers, directors, employees or agents shall have control over the conduct of CMSA or any of CMSA's officers, employees, personnel or agents.

CMSA shall pay all wages, salaries, and other amounts due in connection with the performance of Services by CMSA employees that CMSA is obligated to provide under this Agreement and as required by law.

6. **SRSD's Representative:** SRSD hereby designates the SRSD Board President or their designee, to act as its representative in all matters pertaining to the administration and performance of this Agreement ("SRSD Representative"). Any changes to the Scope of Services shall be made only by written agreement between approved by the governing boards of CMSA and SRSD.
7. **CMSA's Representative:** CMSA hereby designates the CMSA GM, or their designee, to act as its representative for the performance of this Agreement ("CMSA Representative"). CMSA's Representative shall have full authority to represent and act on behalf of CMSA for all purposes under this Agreement, except as to those matters that require CMSA Board approval. The CMSA Representative shall act as the Services administrator, supervising and directing all Services, using his or her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement. CMSA Representative shall not perform services for SRSD in their own capacity and will direct CMSA employees to perform any and all services under this Agreement.

- 8. Authority to Incur Costs:** SRSD acknowledges and agrees that the CMSA Representative will have authority to execute any agreement with a third party that is reasonably necessary, in CMSA's discretion, for CMSA to perform the Services, up to a monetary value that equals the CMSA GM's signature authority for CMSA contracts as set by CMSA's Board ("Contracting Limit"), and that the cost of any such agreement will be subject to payment by SRSD as a Cost (as further defined below) in accordance with this Agreement. For any contract with a monetary value above the Contracting Limit, CMSA may enter such contract only upon agreement by both the **SRSD Representative and CMSA Representative**, except that notwithstanding the foregoing CMSA may, in its discretion, enter such a contract as necessary to respond to an emergency.
- 9. SRSD Board Responsibilities Unaffected:** Nothing in this Agreement is intended to relieve SRSD from its obligation to perform, or impose on CMSA any obligation to perform, any of SRSD's responsibilities or obligations under applicable law, including but not limited to the responsibilities and obligations listed below.
- a. Approve multi-year capital improvement program.
 - b. Approve annual financial audit.
 - c. Approve loans, bonds, and other forms of indebtedness.
 - d. Authorize funding the pension trust.
 - e. Set sewer service charges to fully fund the annual operating and multi-year capital program; to ensure that SRSD is in a position to meet its financial obligations for the Services provided pursuant to this Agreement.
 - f. Approve payment of fines and enforcement penalties for non-compliance with regulatory requirements.
 - g. Ensure compliant reporting of all required operational performance metrics to appropriate authorities.
 - h. Annually approve an investment policy.
 - i. Manage litigation to which SRSD is a party.
 - j. Authorize contract awards for capital projects exceeding the CMSA GM "Contracting Limit" that are not of an emergency nature.
 - k. Approve and authorize payment of monthly invoices for services.
 - l. Approve, at least every six years, revisions to the SRSD Sanitary Sewer Management Plan.

SRSD agrees that it will take whatever actions are necessary to ensure compliance with such responsibilities and obligations, including but not limited to designation of a Legally Responsible Official. The parties acknowledge that nothing in this

agreement shall infringe or interfere with SRSD's ability to exercise any of its powers under applicable law, including but not limited to the power to enter contracts.

10. Compensation to CMSA for Services:

- a. It is the intent of the parties that all costs related to parties' participation in this Agreement will be borne exclusively by SRSD. This Agreement shall be interpreted consistent with the foregoing intent to the maximum extent possible. All services rendered under this Agreement shall be calculated monthly to include all costs and expenses incurred by CMSA for carrying out all Services under this Agreement.
- b. Consistent with the foregoing, SRSD is solely responsible for, and shall compensate CMSA for incurring, any and all costs related to negotiating this Agreement and providing the Services (together, "Costs," and each, a "Cost"). The parties understand and acknowledge that such Costs shall include, but are not limited to, the following:
 - i. All costs related to the parties' negotiations related to this Agreement, and their actions to ensure the conditions precedent to the Services Effective Date included but not limited to negotiations with labor organizations, are completed.
 - ii. Procurement of materials, supplies, and equipment.
 - iii. Insurance (including any additional insurance CMSA must carry as required in section 16 below, as well as any supplemental insurance as determined by **the CMSA GM in consultation with the CMSA insurance/risk management company (CRSMA)** to address unfunded liabilities, catastrophic events, and any costs and risks identified by the SFSD 2025 Sewer System Management Plan, that CMSA determines in its sole discretion is necessary to provide the Services), public education and outreach, and all other direct expenses.
 - iv. An initial 5% overhead factor on the annual total compensation budget estimate for the Services, to cover all indirect and non-tracked minor expenses, which 5% overhead factor can be changed after notice to SRSD.
 - v. All costs related to emergency response.
 - vi. All expenses related to preventative, ongoing, and enforcement of operations, maintenance, inspection, and sewer pipe blockage and overflow control programs; development and implementation of spill emergency responses; system evaluation, capacity assurances, monitoring, measurement programs and program modifications; communication programs, and capital improvements, whether known or unforeseen.

- vii. All costs incurred as a result of acts, omissions, or misconduct of City Employees subsequently hired by CMSA.
 - viii. All costs incurred as a result of any waste discharge, flooding, or other damage, attributable to SRSD Facilities, regardless of the degree of fault of any CMSA employee.
- c. SRSD shall pay CMSA for the Costs as follows:
 - i. CMSA will prepare and send SRSD a monthly invoice for the services provided the prior month, and SRSD Board will approve and authorize payment of the invoice at the next subsequent Board meeting or within 60 days, whichever is earlier.
- d. Notwithstanding the foregoing, costs for capital improvements related to SRSD Facilities shall only be included in the definition of "Costs" under this Agreement to the extent they are approved by the SRSD Board.

11. Third Party Beneficiaries. RVSD and SD2 are expressly acknowledged and agreed to be third-party beneficiaries of this Agreement, with full rights to enforce the provisions hereof as if they were parties hereto. Except for RVSD and SD2, this Agreement is for the sole benefit of the parties hereto and their permitted successors and assigns, and no other person or entity shall be deemed a third-party beneficiary of this Agreement. This provision shall survive the termination, expiration, or cancellation of this agreement.

12. City Employees Hired by CMSA:

- a. Subject to the terms and conditions of this Agreement, CMSA agrees to hire all qualified City Employees, upon their release from City employment, at the Classifications shown in Exhibit D, at the appropriate level in the compensation range as determined by CMSA.
- b. Prior to the transfer of any City Employee to CMSA, SRSD shall conduct an evaluation of such employee's fitness for employment and review the employee's employment history. SRSD shall notify CMSA in writing of any material information arising from such evaluation or history that may affect the employee's suitability for employment with CMSA to the maximum extent allowed by law. Such notification shall be provided prior to CMSA's hiring or accepting the transfer of the employee. CMSA shall have sole discretion to decline to hire any City Employee that CMSA deems unsuitable.
- c. CMSA agrees to establish the employee hire date of any City Employee it chooses to hire as the date the employee was hired with the City. Exhibit E provides the tentative CMSA salary ranges for each new CMSA classification created for purposes of fulfilling its obligations under this Agreement. The

final salary ranges will be approved by the CMSA Board before the Services Effective Date.

- d. All former City Employees hired by CMSA shall be under the sole and exclusive control of CMSA with respect to all employment and personnel matters, once hired by CMSA.
- e. CMSA agrees to establish leave balances for each of the City Employees hired based upon the leave balance remaining at the City as of the employee's resignation from the City. Leave balances will be adjusted using each City Employee's compensation rate when hired by CMSA. CMSA further agrees to utilize the original hire date for the employees at the City for purposes of computing both CMSA vacation and sick leave accrual rates.
- f. Notwithstanding the foregoing, CMSA will retain all applicable rights of an employer with respect to the City Employees it hires pursuant to this Agreement, including but not limited to the power to discipline and terminate such employees, consistent with applicable law.

13. SRSD Unfunded Pension Liabilities and Retiree Medical Benefits:

SRSD shall be solely responsible for all current and future pension liability attributed to benefits accrued by City Employees prior to the Services Effective Date. CMSA and RVSD and SD2 shall not be responsible for any such pension liabilities. Accordingly, the SRSD Board shall provide for the full payment of any existing unfunded actuarial liability ("UAL") attributed to pension benefits accrued by City Employees prior to the Services Effective Date under MCERA. For this purpose, the CMSA Representative will retain the services of an actuary to calculate the UAL attributed to pension benefits accrued by City Employees prior to the Services Effective Date under MCERA. The UAL payment will be based on each employee's compensation level immediately after they transfer to CMSA, pension formula, years of service related to their tenure as City Employees, elections, and all related factors.

For each fiscal year thereafter for the duration of the Agreement, the CMSA Representative will retain the services of an actuary to calculate any additional UAL attributed to pension benefits accrued by City Employees prior to the Services Effective Date under MCERA. SRSD shall make the additional UAL payment to MCERA with confirmation of such payment provided to CMSA. SRSD agrees to compensate CMSA for the initial and each subsequent actuarial fee.

- a. **Retiree Medical Benefits:** City Employees who have retired prior to the Services Effective Date shall maintain their retiree medical benefits after the Services Effective Date. Each City employee's offer of employment letter with CMSA will show the retiree medical benefits that will be provided by CMSA.

SRSD shall reimburse CMSA annually for any post-retirement costs related to retiree medical benefits, with respect to benefits accrued prior to the Services Effective Date.

14. Expansion of Office Capacity: Prior to the Services Effective Date, SRSD shall take all steps necessary, at its sole expense, to secure additional office space on CMSA property sufficient to support the Services, including but not limited to coordinating with CMSA to complete the installation and furnishing of two modular office buildings. SRSD shall pay CMSA a monthly property use fee set by the CMSA GM in their reasonable discretion, but at an amount that will not be less than \$6,120, which property use fee shall be separate and additional to SRSD's obligation to reimburse CMSA for the Costs as provided in this Agreement. Annually, on each July 1 following the date of execution of this Agreement, the property use fee will increase by the prior year's SF Bay Area Consumer Price Index. CMSA shall have full discretion to relocate such additional office space, at SRSD's expense, according to CMSA's business needs.

15. Indemnification:

- a. The parties acknowledge that Section 17, subsection B of the JPA requires that Member agencies, which include SRSD, RVSD, and SD2, individually shall indemnify, defend, and hold CMSA and other Members harmless from any liability arising out of or relating to the individual Members actions and omissions. It is the intent of the parties that notwithstanding that provision in the JPA or any successor agreement SRSD will defend, indemnify, and hold harmless CMSA, SD2, RVSD, and their respective officials, commissioners, employees, contractors, agents, and assigns (together, the "CMSA Indemnified Parties") from any and all claims, demands, damages, liabilities, losses and costs of whatever nature, including but not limited to attorneys' fees (together, "Claims") for acts or omissions arising from, connected with, or in any way related to this Agreement, including the acts or omissions of City Employees or contractors; any costs or liabilities arising from legacy issues with the design and maintenance of SRSD Facilities; and costs or liabilities incurred to maintain regulatory compliance, except to the extent such Claims arise solely from such CMSA Indemnified Parties' intentional misconduct. It is the parties' intent that this section be interpreted to maximize the scope of indemnity owed by SRSD to CMSA, RVSD, and SD2. In the event of any conflict between this indemnification provision in this Agreement, and the indemnification provisions in the JPA, as between the CMSA Indemnified Parties and SRSD, this provision shall govern. The parties agree that they shall be estopped in future litigation from asserting that SD2

and RVSD have any obligations to indemnify any cost attributable to this Agreement. No party shall challenge the validity of this provision of the Agreement. In the event that RVSD or SD2 is required to enforce the provisions hereto or any other provisions affecting them in this Agreement, SRSD shall, at its sole expense, indemnify RVSD and SD2 for all costs, including reasonable attorneys' fees, arising out of or resulting from the enforcement action.

- b. The obligations contained in this indemnification provision shall survive the termination of this Agreement.

16. Insurance: The parties acknowledge that Section 17B of the JPA requires Member agencies to procure and maintain at all times insurance against claims for injuries to persons or damages to property that may arise out of or relate to the individual Member's actions pursuant to the Joint Exercise of Powers Agreement. Minimum scope of insurance and coverage are contained in Exhibit B. CMSA agrees to procure and maintain the minimum scope of insurance and coverage of a member agency for SRSD in the JPA Agreement. CMSA agrees to add RVSD and SD2, and their officers, officials, employees, and volunteers to be covered as additional insureds on the SRSD policies with respect to liability arising out of or relating to actions of CMSA Employees pursuant to this Agreement.

17. Accounting and Audit: CMSA will keep an accounting of all operating, capital, and contract services for the Services performed under this Agreement that is separate from the accounting of costs incurred under the services performed under the JPA. Annually, on a date to be selected by CMSA that maximizes administrative efficiencies with respect to CMSA's other annual financial reporting obligations, the financial accounting and records relating to the performance of the services under this Agreement shall be audited by an independent certified public accountant who will report the audit findings to the CMSA Board.

18. Dispute Resolution:

- a. Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including but not limited to the determination of the scope or applicability of this Section to resolve disputes, including any such claim or controversy asserted by a third party beneficiary ("Dispute"), shall exclusively be determined as follows:
 - i. The parties (including third-party beneficiaries, which shall be subject to the same rights under this Section as the parties and subject to the conditions of this Section as to those rights) shall first attempt in good

faith to resolve any Dispute promptly by negotiation between two members of each of the parties' Boards, subject to approval of any such resolution by the full membership of such Boards. Any party may give the other party written notice of any Dispute not resolved in the normal course of business. Within 15 days after delivery of the notice, the receiving party shall submit to the other a written response. The notice and response shall include with reasonable particularity a statement of each party's position and a summary of arguments supporting that position. Within 30 days after delivery of the notice, the representatives of both parties shall meet at a mutually acceptable time and place.

- ii. If the Dispute is not resolved by negotiation pursuant to subparagraph (i) above, the parties shall submit to mediation before an agreed-upon mediator. **Each party to pay an equal share of the mediation fees, and each party to pay its own attorneys' fees and legal costs. In the event the dispute involves a third-party beneficiary, SRSD shall pay the mediation fees and all legal costs and attorneys' fees incurred by the third-party beneficiary if they are the prevailing party in the mediation.** Should the parties be unable to agree upon a mediator, they will jointly submit to mediation through ADR Services, which shall select a mediator.
 - iii. If the Dispute is not resolved by mediation pursuant to subparagraph (ii) above, then the Dispute shall be determined by final binding arbitration in San Francisco, California before one arbitrator. The arbitration shall be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures and in accordance with the Expedited Procedures in those Rules. **Each party to pay an equal share of the arbitration fees, and each party to pay its own attorneys' fees and legal costs. In the event the dispute involves a third-party beneficiary, SRSD shall pay the mediation fees and all legal costs and attorneys' fees incurred by the third-party beneficiary if they are the prevailing party in the arbitration.** Judgment on the award resulting from such arbitration may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction.
- b. The parties each hereby expressly waives any and all rights to have disputes under this Agreement decided by court action, court trial, jury trial or any other legal action of any kind or type, other than the dispute resolution process specified above. However, in emergency or extraordinary

circumstances, either or both parties may seek equitable or injunctive relief to preserve the status quo pending occurrence of the dispute resolution process specified above. It is the express intent of both the parties to have any and all disputes under this Agreement resolved by the dispute resolution process described above in as timely and economical a manner as possible.

19. Termination:

- a. Notice. This Agreement may be terminated by either party by **supermajority** vote of the terminating party's Board. Any such termination shall be effectuated by written notice eighteen months in advance.
- b. Transition Period. Upon notice of termination by either party, the parties shall cooperate in good faith to facilitate the orderly conclusion of the parties' rights and obligations under this Agreement. The parties acknowledge that CMSA's participation in this Agreement will require it to initiate and maintain investments sufficient to allow it to meet its obligations under this Agreement, including but not limited to, investments in the form of hiring employees, and that orderly conclusion the parties' rights and obligations under this Agreement includes ensuring that SRSD bears any costs associated with the need to divest CMSA of such investments.

20. Notices: All written notices permitted or required under the terms of this Agreement shall be addressed as follows:

If to the CMSA:

General Manager
Central Marin Sanitation
Agency
1301 Andersen Drive
San Rafael, CA 94901

With a copy to:

General Counsel
Central Marin Sanitation Agency
Marin County Counsel's Office
3501 Civic Center Drive, Suite 275
San Rafael, CA 94903

If to the SRSD:

Board President
San Rafael Sanitation District
1400 Fifth Avenue

San Rafael, CA 94901

With a copy to:

General Counsel
San Rafael Sanitation District
Marin County Counsel's Office
3501 Civic Center Drive, Suite 275
San Rafael, CA 94903

If to SD2:

District Manager
Sanitary District No. Two
300 Tamalpais Drive
Corte Madera, CA 94925

If to RVSD:

District Manager
Ross Valley Sanitary District
1111 Anderson Dr.
San Rafael, CA 94901

21. Modification: No modification or amendment hereof shall be effective unless and until such modification is evidenced by a writing signed by all parties to this Agreement. Prior to presenting a proposed modification or amendment to the CMSA Board for approval, CMSA staff shall provide written notice of such proposed modification or amendment to staff for RVSD and SD2.

22. Reports, Plans and Documents: CMSA shall keep and maintain records related to its performance of the Services in the same manner it keeps and maintains similar classes of records for its own operations. All reports, drawings, calculations, plans, specifications, and other documents prepared or obtained by CMSA for purposes of providing the Services pursuant to the terms of this Agreement shall be the property of the SRSD, subject to SRSD granting of an irrevocable worldwide license to use such material to CMSA, except as may otherwise be required by law or any contract between CMSA or SRSD and a design professional.

23. Prior Agreements: This Agreement shall neither affect the JPA, nor any of the amendments to that Agreement.

24. Severability: If any provisions of this Agreement are held invalid by a court of competent jurisdiction, the remainder of this Agreement shall not be affected

thereby if such remainder would continue to serve the purposes and objectives originally contemplated by the parties.

- 25. Force Majeure:** Any provision, delay, or stoppage which is due to strikes, labor disputes, inability to obtain labor, materials, equipment or reasonable substitutes therefor, acts of God, governmental restrictions or requisitions or controls, judicial orders, enemy or hostile government actions, civil commotion, fire or other casualty, epidemics or pandemics, gubernatorial orders, orders of the County of Marin Health Officer, or other causes beyond reasonable control of the party obligated to perform hereunder, shall excuse performance by such party for a period equal to the duration of such prevention, delay, or stoppage, provided that the performance is not a duty to pay money.
- 26. Binding Authority of Signatories:** Each of the signatories below represents and warrants that he/she possesses full legal authority to contract for and legally bind his/her respective public entity to this Agreement and all its terms and provisions.
- 27. Counterparts:** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail or other means of Electronic Transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.
- 28. Waiver:** No waiver by either Party of any of the terms or conditions of this Agreement or any of their respective rights under this Agreement shall be effective unless such waiver is in writing and signed by the Party charged with the waiver.
- 29. Complete Agreement:** This Agreement contains the entire agreement and understanding between the parties concerning the subject matter of this Agreement and supersedes all prior agreements, terms, understandings, conditions, representations and warranties, whether written or oral concerning the matters which are the subject of this Agreement. This Agreement has been drafted through a joint effort of the parties and their counsel and, therefore, shall not be construed in favor of or against either of the parties.
- 30. Successors and Assigns:** The provisions of this Agreement shall be binding upon, and inure to the benefit of, the parties hereto, as well as their respective successors, assigns, employees, officials, personal and legal representatives, executors, administrators, heirs, distributees, and devisees (together, "Successors and Assigns").

31. Governing Law: This Agreement shall be governed by and interpreted in accordance with the laws of the State of California.

32. Exhibits:

- A. SRSD Sewer System Assets
- B. Scope of Services - District Operations
- C. SRSD Sanitary Sewer Management Plan Table of Contents
- D. Employee Classification Changes

San Rafael Sanitation District

Central Marin Sanitation Agency

Kate Colin, President

[NAME], Chair

Attest:

Maribeth Bushey, SRSD Secretary

[NAME], CMSA Vice-Chair

Exhibit A-1 – SRSD Sewer System Assets

SRSD owns and operates a municipal sanitary sewer system composed of the following assets as of the Agreement Effective Date.

1. Gravity Pipelines – 132 miles gravity sewer mains ranging in size from 4 inches to 36 inches, of multiple material types, such as PVC (polyvinyl chloride), vitrified clay, ductile iron, and HDPE (high-density polyethylene).
2. Pressure Pipelines – 13 miles ranging in size from 4 inches to 45 inches and of multiple material types, such as HDPE (high-density polyethylene), reinforced concrete, and ductile iron.
3. Manholes, Rod Holes and Access Points - 3,903 of them.
4. Wastewater Pump stations – 33 as stated in Exhibit A-2 below, including all pumps, motors, mechanical and electrical equipment, generators, flow measurement equipment, valves, appurtenances, station alarms, force mains, spare parts, and all pump station site facilities including buildings, landscaping, fencing and gates.
5. 45" San Rafael Interceptor (FM 1A-1 and 2) to the CMSA treatment plant including all valves, fittings, and pipeline appurtenances, and the fitting that accepts the chemical dosing station pipeline.
6. 10" South San Francisco Force Main (FM IG) – including the interceptor and all its fittings, valves, and other pipeline appurtenances for the entire length from the connection to the 45" San Rafael Interceptor to the South San Francisco Pump Station.
7. Collection System Appurtenances - Air relief values, inline pipe valving, pipeline flow monitoring equipment, and siphons.
8. Equipment and Facilities – Pipeline cleaning vehicles (i.e. rodder, vactor, and water trucks), utility trucks, district vehicles, CCTV (Closed-Circuit Television) van and camera(s), portable generators, trailers, computer equipment, field monitoring equipment, miscellaneous pipe and manhole materials, sewer plugs, emergency response equipment, tools, radios, etc.

Exhibit A-2 – Pump Stations

PS #	PUMP STATION	Address
1	ANDERSEN A	1001 Andersen
2	ANDERSEN B	1271 Andersen
3	KERNER A	3098 Kerner Blvd
4	KERNER B	2599 Kerner Blvd
5	MOORING RD.	2 Pt San Pedro Road
6	WEST FRANCISCO	699 Andersen Drive
7	THIRD ST.	119 Third Street
8	NORTH FRANCISCO	201 Francisco Blvd
9	MC PHAILS	460 DuBois Street
10	BRET HARTE	86 Woodland Avenue
11	SIMMS ST.	40 Simmas Street
12	SOUTH FRANCISCO	1601 Francisco Blvd East
13	WEST RAILROAD	47 Castro Avenue
14	CAYES MAIN (CATALINA)	19 Gloucester Cove
15	NEWPORT WAY	11 New Port Way
16	SAN PEDRO	48 Marina @ Pt San Pedro
17	LOCH LOMOND	575 Pt San Pedro Road
18	GLENWOOD	905 Pt San Pedro Road
19	SEAWAY	50 Sea Way
20	BEACH DR FIBERGLASS	11 Beach Drive
21	BEACH DR BY BAY	35 Brach Drive
22	PEACOCK#1 (RIVIERA)	301 Rivera Drive
23	PEACOCK#2	140 Peacock Drive
24	PEACOCK #3 (LAGOON)	44 Lagoon Road
25	MAIN DR	850 Pt San Pedro Road
26	MCNEARS	201 Canterra Way
27	MARIN BAY PARK	1 Canterra Way
28	BAYPOINT	30 Baypoint Drive
29	BEDFORD	47 Bedford Cove
30	BAYPOINT LAGOON	147 Baypoint Drive
31	KERNER C	2450 Kerner Blvd
32	BISCAYNE	403 Biscayne drive
33	Loch Lomond Marina	Loch Lomond Drive

Exhibit B – Scope of Services - District Operations

CMSA will provide all staffing, regulatory compliance, Board support coordination, and all other services necessary for the proper management, administration, and operation of SRSD Facilities, as further described below (together, the “Services”). Those activities provided through this Agreement are generally outlined and described below or as coordinated by the SRSD Representative and CMSA Representative following execution of this Agreement.

CMSA has sole authority to determine the necessary staffing levels and any employment-related matters in the performance of the Services during the Agreement’s term. Any communication related to Services under this Agreement between the SRSD Board or SRSD Representative and CMSA shall be effectuated through the CMSA Representative.

1. SRSD Board Administration

- a. Prepare Board meeting agenda packets.
- b. Attend Board meetings, prepare meeting minutes, and process meeting stipends.
- c. Place Board meeting materials and compensation reports on the SRSD website
- d. Obtain and file Board member conflict of interest statements.
- e. Respond to Board member questions and requests for information regarding the Services.
- f. Provide new Board member orientation training.

2. Financial Management and Administration

- a. Financial Tracking: Establish and maintain a separate SRSD fund in the CMSA financial management system for the proper tracking of all payroll expenses associated with this Agreement.
- b. Annual Operating Budget: Prepare and submit separate draft and final budgets for the Services to the SRSD Board for approval. The draft budget will include adjustments to the cost of Services under this Agreement, and may include operational metrics. The draft budget will be submitted to the SRSD Board in March, and the final draft budget submitted in May.
- c. Annual Capital Budget: Annually prepare a capital budget, and update the multi-year capital improvement program (CIP), for the SRSD Facilities. The CIP updates will be based on regular asset evaluations and condition assessments, collection system master planning, staff input, and regulatory

requirements. Submit such capital budget and CIP for the SRSD Facilities to the SRSD Board for approval.

- d. Accounts Payable: Provide all SRSD accounts payables and financial reporting services using a financial management consultant, with the option to transition such services to be performed by CMSA staff at CMSA's discretion.
- e. Annual Service Charge Billing and Administration: Coordinate with the County of Marin regarding all sewer service charge billing requirements related to SRSD Facilities. Set up bank account and manage investments.

3. Human Resources and Staffing

- a. Provide all human resources support services related to providing the Services.

4. Emergency Response Services

- a. Use commercially reasonable efforts to provide emergency response including spill event responsibilities for all SRSD Facilities in compliance with applicable State of California Waste Discharge Requirements for Sanitary Sewer Systems.
- b. Follow reporting procedures in the SRSD Spill Emergency Response Plan (SERP) and SRSD standard operating procedures, and report all emergency response services to the SRSD Board.
- c. Retain outside consultants and contractors, as needed in CMSA's discretion, to respond to and address such emergencies.

5. Staff Training and Development

- a. Provide training to CMSA employees as necessary to perform the Services, including training for designated officials and all CMSA staff required for complete compliance with all spill event reporting and documentation.

6. Customer Relations and Outreach

- a. Provide SRSD customer relations and outreach services, including responding to customer inquiries, updating the SRSD website, and public outreach related to SRSD activities and programs. Respond to and track all SRSD customer complaints from initial calls to final resolution.

7. Operation and Maintenance of SRSD Assets

- a. Operate and maintain the SRSD assets according to the performance goals in the SRSD-adopted Sewer System Management Plan ("SSMP"), SRSD standard operating procedures, and in compliance with the State Waste

Discharge Requirements Order No. WQ 2022-0103-DWQ (“WDR”). The WDR requires SRSD to implement the following agency specific requirements based upon the size and complexity of the SRSD sanitary sewer system:

- i. Regulatory information and goals for managing the sewer system to reduce numbers and volumes of spills.
- ii. A management structure and organization chart that manages SRSD including identification of designated officials (LROs and DSs) and their contact information responsible for each Element of the SSMP and the Change log.
- iii. The legal authorities for the proper management and operation of the sewer program.
- iv. A description of the major elements of the operations and maintenance program performance including proper training for all employees managing and operating the sewer program.
- v. Standards for the design and construction of sewer program assets.
- vi. Policies and procedures for responding to and reporting all system spills to protect the public and Waters of the State.
- vii. A defined program for materials and/or discharges that could cause blockages in the sewer system including the proper disposal of any materials removed.
- viii. Definition of the agency program for the evaluation, system capacity assurance and capital improvements including repairs, renewal and replacement.
- ix. Provision for monitoring performance results, program management effectiveness and program modifications including how the agency will adapt the SSMP and the program from agency experience and industry technological improvements across the industry.
- x. Regular internal audits of the SSMP and the WDR every three (3) years for compliance with the State and agency’s SSMP requirements.
- xi. A program of regular communications on spills and discharges, on the development, implementation and update of the SSMP with elected officials, the public and satellite systems or other utility systems within the service area.
- xii. The SSMP must also contain an SSMP Change Log that contains all changes to the SSMP between governing board adoptions of the SSMP.

- b. The operations and maintenance activities outlined in the SSMP shall include the following activities either now or in the future:
 - i. Operations and maintenance of the SRSD Facilities including any additions authorized by SRSD, the State of California, or the San Francisco RWQCB on sanitary sewer systems subsequent to the effective date of this Agreement.
 - ii. Regular condition assessment of all SRSD Facilities.
 - iii. Mapping management associated with sanitary sewers in the service area.
 - iv. Lateral inspection program.
 - v. O&M requirements for SRSD in the CMSA NPDES permit.
 - vi. Contracting and coordination of contractors working on SRSD sewer assets.
 - vii. Response to and documentation of customer interactions and requests for service in the SRSD service area.
 - viii. Regular renewal and replacement of assets based on condition assessment evaluations.
 - ix. Other mutually agreeable operations and maintenance.

8. Reporting to SRSD

- a. Provide SRSD with the following information related to CMSA's performance of the Services under this Agreement:
 - i. Annual draft and final operating budgets for the Services
 - ii. Annual draft and final capital budgets
 - iii. Annual financial audit information, as applicable.
 - iv. Recommendations related to sewer rate studies and sewer rate increases
 - v. Recommendations regarding the multi-year capital improvement program and its funding plan
 - vi. Recommendations regarding the appropriate sewer service charges necessary to fully fund the annual operating and multi-year capital program
 - vii. Information regarding the cost(s) of third-party contracts CMSA enters to facilitate its performance of the Services, including professional service contracts; construction and maintenance contracts; and contracts for the procurement of materials, supplies, and equipment
 - viii. Information regarding CMSA's negotiation and payment of fines and enforcement penalties for any non-compliance by SRSD Facilities with regulatory requirements

9. Regulatory Reporting:

- a. Use commercially reasonable efforts to:
 - i. Ensure SRSD Facilities meet applicable State Water Resources Control Board (SWRCB) and San Francisco Bay Regional Water Quality Control Board's (RWQCB) Waste Discharge Requirements for Sanitary Sewer Systems including designation of appropriate legally responsible officials and data submitters, and sanitary sewer spill notification.
 - ii. Report spills to the Office of Emergency Services, and other required regulatory agencies based on applicable requirements.
 - iii. Annually report the status of the NPDES and WDR permit compliance to the SWRCB, RWQCB, and the SRSD Board.

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(to be Revised and Updated by July 2025)

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Exhibit D: Employee Classification Changes

District Manager/Engineer (SRSD)	1	District Manager	Unrepresented/Unrepresented
Principal Civil Engineer	1	Principal Civil Engineer	Mid Management/Unrepresented
Associate Civil Engineer	1	Associate Engineer	WCE/Unrepresented
Assistant Engineer	1	Assistant Engineer	WCE/SEIU
Inspector (Construction)	1	Collection System Inspector	WCE/SEIU
Operations & Maintenance Manager	1	Collection System Manager	Mid Management/Unrepresented
Sewer Maintenance Supervisor	1	Collection System Operations Supervisor	SEIU/Unrepresented
Sewer Lead Maintenance	2	Lead Collection System Worker	SEIU/SEIU
Sewer Maintenance II	6	Collection System Worker I/II	SEIU/SEIU
Sewer Maintenance I		Collection System Worker I/II	SEIU/SEIU
Administrative Assistant	1	Administrative Assistant	SEIU/SEIU
Administrative Analyst	1	Administrative Analyst	SEIU/SEIU
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ROSS VALLEY SANITARY DISTRICT

1111 Andersen Drive, San Rafael, CA 94901
Tel. 415-259-2949 | www.rvsd.org

November 12, 2025

Mayor Pat Ravasio and Members of the Town Council
Town of Corte Madera
300 Tamalpais Drive
Corte Madera, CA 94925

Re: Opposition to Proposed Contract Between Central Marin Sanitation Agency
and San Rafael Sanitation District

Dear Colleagues,

I write to you in your capacity as the Board of Directors of Sanitary District No. 2 (SD2) on behalf of the Ross Valley Sanitary District (RVSD) Board of Directors to express our concerns regarding the proposed contract between the Central Marin Sanitation Agency (CMSA) and the San Rafael Sanitation District (SRSD), under which CMSA would operate SRSD's sewer collection system. While termed a "contract," this is in fact a complete transfer of SRSD's staff, services and maintenance into CMSA. As one of CMSA's three JPA member agencies, alongside SRSD and the Town of Corte Madera, we urge your Council to oppose this arrangement, and to instruct your voting delegate on the CMSA Commission to vote accordingly, for the reasons outlined below and others identified by your City Attorney and our Special Counsel.

1. Distortion of Interagency Relationships

The proposed contract threatens to fundamentally alter the established relationships among CMSA and its three member agencies. CMSA was created to serve as a regional wastewater treatment provider—not to operate member agencies' collection systems. While SD2 contracts with CMSA for some maintenance of your system, the scope of this contract is fundamentally different both in dollars and because the current proposal is for the complete transfer of all SRSD staff and assets into CMSA. If CMSA begins providing direct operational services of this type and scope to one member agency, it

Board Members: *Michael Boorstein ~ Thomas Gaffney ~ Doug Kelly ~ Pamela Meigs ~ Mary Sylla*

will create an imbalance and potentially undermine trust and cooperation among all parties. It threatens to dilute the representation of the JPA member agencies, favoring SRSD. This could set a precedent that erodes the collaborative framework upon which CMSA was founded.

2. Financial Risk and Potential Subsidization

There is a significant risk that CMSA will not be able to recover all of its costs from SRSD for operating its collection system. If so, it will fall upon CMSA's member agencies—including RVSD and Corte Madera—to cover the shortfall. This would, in effect, require our ratepayers to subsidize services provided to another agency, which is inequitable, contrary to the interests of our constituents, and likely a violation of Propositions 218 and 26.

3. Liability and Indemnity Issues

SRSD's most recent proposal makes CMSA responsible for spills and fines arising from its services. It does require SRSD to indemnify CMSA for spills and fines that arise from the condition and design of its collection system. This formula will invite conflict (and legal fees) because it will be a rare spill that is plainly caused only by the state of the system, or only by the actions of the operator. Therefore, CMSA (at the expense of its member agencies) will become a guarantor of the SRSD collection system—agreeing to do so with no appraisal of the condition of that system, which we understand SRSD cannot provide. Even if an indemnity clause more favorable to CMSA is approved (as your City Attorney and our Special Counsel recommend), the law prohibits an indemnity to protect CMSA from what is alleged to be its own willful misconduct, so meaningful exposure will remain.

4. Increased Costs Due to Higher Labor Expenses

All affected bargaining units at San Rafael and CMSA must agree to this arrangement, and it can be expected that the highest wage, pension, and benefit rates will apply. This means the cost of service to San Rafael will necessarily rise, perhaps beyond SRSD's expectations. These costs will place additional financial pressure on CMSA and, by extension, on its member agencies.

5. No Benefit to SD2 or RVSD

The original rationale for the proposed contract in earlier drafts of the contract, i.e., recruitment and retention of employees at SRSD, is no longer found in the contract's findings. No other rationale is given to support this proposed transfer that would generate the risks to SD2 and RVSD described above. These risks are not balanced by

any benefits to SD2 and RVSD. Of the three JPA member agencies, this arrangement benefits only SRSD.

Given these concerns, the RVSD Board respectfully urges your Council to oppose the proposed contract between CMSA and SRSD and to instruct your voting delegate on the CMSA Commission to vote accordingly. Preserving the integrity of CMSA's core mission, and maintaining equitable financial responsibility among its member agencies, and reducing invitations to conflict among us are in the best interest of all our communities.

Thank you for your attention. Please contact me if you should have any questions or require further information.

Sincerely yours,



Douglas T. Kelly
President, Board of Directors

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Evaluation of Proposed Service Agreement between Central Marin Sanitation Agency (CMSA) and San Rafael Sanitation District (SRSD)

Central Marin Sanitation Agency
Final Report - March 28, 2025



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INTRODUCTION

As a Joint Powers Authority (JPA), the Central Marin Sanitation Agency (CMSA) provides wastewater treatment and disposal services to three member agencies: Ross Valley Sanitary District (RVSD), San Rafael Sanitation District (SRSD), and Sanitary District No. 2 of Marin County (SD2). In response to ongoing challenges with personnel recruitment and retention, SRSD evaluated alternative management structures that could provide it with greater long-term sustainability and ultimately, identified a transition of responsibilities to CMSA as the optimal structure.

To address SRSD's challenges with personnel recruitment and retention, and enhance service delivery, CMSA and SRSD are exploring a Management and Operations Service Agreement ("Agreement") that, if approved, would transition SRSD's collection and conveyance operations to CMSA. Under this Agreement, CMSA would assume responsibility for staffing, regulatory compliance, Board support coordination, and overall management of SRSD's operations.

Given CMSA's role as a JPA with multiple member agencies, this transition introduces structural and operational changes that require careful evaluation to support alignment with JPA member interests and long-term service objectives. At the request of the CMSA Board, RSG has conducted an independent assessment of the proposed Agreement. This analysis includes a review of historical documents, stakeholder interviews, and a comprehensive analysis encompassing comparable service structures and other relevant factors. The objective of this evaluation is not to explore alternative options, but rather to identify areas within the Agreement that may benefit from further refinement to enhance transparency, facilitate informed decision-making, and support a well-structured transition.

As a result of its analysis, RSG offers actionable recommendations to refine the Agreement, address stakeholder considerations, and enhance operational clarity. This report provides a framework for decision-makers to navigate the transition, ensuring that all perspectives are considered, the Agreement reflects the intent and shared priorities of the parties involved, and the long-term service objectives of the JPA are preserved.

This report generally references CMSA and SRSD as the principal parties of the Agreement. Wherever possible and necessary for clarity, specific references are made to distinguish between distinct entities within each agency—such as the CMSA Board or General Manager, and SRSD's Board or operational staff. This approach is intended to ensure that the report accurately reflects the responsibilities and actions of the correct parties within the context of the Agreement.

EXECUTIVE SUMMARY

This report evaluates the proposed Management and Operations Service Agreement ("Agreement") between CMSA and SRSD and explores key areas where additional clarification may support a successful transition.

RSG's evaluation includes a review of historical documents, stakeholder interviews, and a comprehensive analysis encompassing comparable service structures and other relevant factors. Based on this evaluation, RSG offers the following recommendations:

1. **Governance & JPA Balance:** Clarify the SRSD Board's Ongoing Approval Authority and Oversight Role.
2. **Financial & Pension Liabilities:** Expand on Oversight of Long-Term Pension Liabilities.
3. **Financial & Pension Liabilities:** Increase Financial Transparency.
4. **Operational Services:** Establish Clear Performance Metrics for Service Quality and Efficiency.
5. **Legal & Indemnification Provisions:** Conduct a Comprehensive Legal Review with Defined Timelines.
6. **Process & Transparency:** Centralize Information Sharing for Transparency and Alignment.

BACKGROUND

COUNTY OF MARIN & REGIONAL CONSIDERATIONS

Marin County is home to multiple special districts responsible for wastewater collection and treatment services. In Central Marin, governance of these services has historically been structured around independently managed districts, each overseeing its own collection system, while regional agencies such as CMSA provide wastewater treatment.

Discussions about enhancing service efficiency, financial sustainability, and climate resilience have been ongoing at both the regional and state levels. The 2018 Marin County Civil Grand Jury Report and the Little Hoover Commission highlighted opportunities to improve wastewater governance, increase operational efficiencies, and strengthen long-term planning. More recently, the 2025 Marin Local Agency Formation Commission (LAFCO) Central Marin Wastewater Study recommended that CMSA and its member agencies continue evaluating service improvements, particularly among agencies in the Ross Valley and San Rafael Creek Watersheds. LAFCO further suggested that if SRSD and CMSA move forward with the proposed transition, an annual review of cost savings, employee retention, and service delivery efficiency should be conducted to assess whether further regional coordination could enhance accountability and effectiveness.

While full consolidation is not being proposed in the draft Agreement, this report acknowledges that the broader goal of optimizing service delivery and governance structures remains relevant to this evaluation. SRSD is actively reassessing whether its current governance and operational structure is the most effective model for sustainable service delivery, aligning with broader regional efforts to enhance service models, financial sustainability, and long-term wastewater management.

CENTRAL MARIN SANITATION AGENCY (CMSA)

The Central Marin Sanitation Agency (CMSA) was established in 1979 as a Joint Powers Authority (JPA) under Section 6500 of the California Government Code. CMSA provides wastewater treatment and disposal services to its three member agencies: Ross Valley Sanitary District (RVSD), San Rafael Sanitation District (SRSD), and Sanitary District No. 2 of Marin County (SD2). CMSA's service area spans approximately 36.5 square miles, encompassing the jurisdictional boundaries of its three member agencies. The agency's wastewater treatment plant, located in San Rafael, receives, treats, and disposes of wastewater from local collection systems. While CMSA is responsible for treatment, individual JPA member agencies, as well as the San Quentin Rehabilitation Center, manage collection and conveyance infrastructure within their respective jurisdictions.

In addition to serving its JPA members, CMSA operates under contractual agreements to provide wastewater services for the San Quentin Rehabilitation Center, wastewater collection system operation services to the San Quentin Village Sewer Maintenance District, and pump station and force main operation and maintenance services to Sanitary District #2. CMSA also

provides contracted services to several local agencies, for pollution prevention, Fats, Oils and Grease, and mercury reduction source control program administration.

CMSA is governed by a five-member Board of Commissioners, with representation from each Joint Powers Authority (JPA) member agency. SRSD and RVSD, as the two largest agencies, each appoint two commissioners, while SD2 appoints one. The Board appoints a General Manager, who serves at will and is responsible for overseeing all agency operations. The current General Manager, Jason Dow, oversees a workforce of 48 full-time employees for CMSA's wastewater treatment and disposal services.¹

JPA MEMBER AGENCIES

The San Rafael Sanitation District (SRSD) is responsible for wastewater collection in the central and southern areas of San Rafael, including several unincorporated communities such as Country Club, Bayside Acres, and California Park. As a dependent special district, SRSD operates under the governance of a three-member board, with two representatives appointed by the San Rafael City Council and one by the Marin County Board of Supervisors. Daily operations are overseen by an at-will District Manager, who manages service delivery, regulatory compliance, and district administration in coordination with the board.

The Ross Valley Sanitary District (RVSD) provides wastewater collection services to several communities within Ross Valley, including Fairfax, Ross, San Anselmo, and Larkspur, as well as unincorporated areas such as Sleepy Hollow, Kentfield, and Greenbrae. RVSD operates as an independent special district, allowing it to function separately from other local government entities. It is overseen by a five-member Board of Directors, elected at large by district residents. The district's General Manager, appointed by the Board, is responsible for overseeing 35 full-time employees across engineering, operations, and administration.

The Corte Madera Sanitary District No. 2 (SD2) serves the Town of Corte Madera, as well as portions of Tiburon, Greenbrae, and Paradise Cay. SD2 operates as a subsidiary of the Town of Corte Madera, meaning it does not have an independent governing board. Instead, the Corte Madera Town Council, as the SD2 Board, oversees the district's governance, ensuring that wastewater services align with broader municipal policies and priorities. The Director of Public Works for Corte Madera serves as the District Manager, responsible for managing SD2's operations and contractual agreements².

OVERVIEW OF THE DRAFT SERVICE AGREEMENT

The Management and Operations Service Agreement ("Agreement") between the Central Marin Sanitation Agency (CMSA) and the San Rafael Sanitation District (SRSD) proposes a transition of SRSD's collection and conveyance operations to CMSA. The Agreement outlines

¹ Marin Local Agency Formation Commission, *Municipal Service Review - Central Marin Wastewater Study*, February 2025.

² Ibid.

a phased transition of operational responsibilities from SRSD to CMSA, including the hiring of 17 employees currently employed by the City of San Rafael under SRSD, who will subsequently become staff of CMSA (hereafter referred to as "transferring employees"), oversight of collection system infrastructure, and financial and administrative management. The following sections summarize the key provisions of the Agreement.

Scope of Services and Operational Responsibilities

CMSA will assume full responsibility for the operation, maintenance, and administration of SRSD's wastewater collection system, including:

- ☐ Wastewater Collection System Management – Maintaining SRSD's 132 miles of gravity pipelines, 13 miles of pressure pipelines, 33 pump stations, and associated assets.
- ☐ Regulatory Compliance – Ensuring SRSD's compliance with state and federal discharge requirements, managing spill response and reporting, and overseeing the Sewer System Management Plan (SSMP).
- ☐ Financial and Administrative Oversight – Handling budget development, financial reporting, capital improvement planning, and accounts payable.
- ☐ Employee Management – Hiring transferring employees, overseeing staff assignments, and ensuring personnel integration with CMSA.
- ☐ Emergency Response and Extraordinary Services – Providing 24/7 emergency response to system failures, natural disasters, and other urgent incidents.
- ☐ Public Outreach and Customer Relations – Managing customer service requests, community engagement, and public education efforts.

Implementation Timeline and Phased Transition

The Agreement outlines a four-phase transition plan for the transfer of responsibilities:

- ☐ Phase I: Hiring of Transferring Employees & Initial Service Transition
- ☐ Phase II: Employee Relocation to CMSA Facilities
- ☐ Phase III: Staff Assessment & Future Integration Planning
- ☐ Phase IV: Full Service Integration & Program Refinement

Financial Structure and Cost Allocations

The Agreement establishes a financial model in which SRSD fully reimburses CMSA for services provided. Key financial provisions include:

- ☐ No Cost Burden on Other JPA Members – The Agreement states that services to SRSD will not result in increased costs to other CMSA member agencies.

- ❑ Direct Billing for Services – CMSA will invoice SRSD monthly for operational costs, including transferring employee salaries and benefits, materials, supplies, equipment, and professional services.
- ❑ Overhead Allocation – A 5% overhead factor will be applied to transferring employee salaries and benefits to account for all indirect and non-tracked expenses.
- ❑ Annual Budget – The CMSA General Manager will provide the SRSD Board with a draft annual line-item budget, including adjustments to CMSA staff labor rates.
- ❑ Annual Expense Review – The CMSA General Manager shall prepare and submit to the CMSA Board a detailed summary of SRSD scope of work expenses as compared to the approved service budget annually, including an evaluation of overhead charges.

Staffing and Employee Transition

The Agreement includes provisions on the transition of SRSD City employees to CMSA employment. This transition includes:

- ❑ Hiring of SRSD’s Current City Employees – CMSA will hire all current SRSD City employees, maintaining their original hire dates for benefits and leave accruals.
- ❑ Employee Classification – Salary ranges will be set before the Agreement’s effective date and periodically adjusted per CMSA personnel policies for unrepresented and union-represented employees. Salary schedules will be included in Exhibit E of the Agreement.
- ❑ Pension and Retirement Benefits – SRSD will resolve any outstanding MCERA unfunded pension liabilities (UAL) before the effective date, and CMSA will establish a pension trust fund for future CalPERS UAL contributions. Each fiscal year, CMSA will hire an actuary to assess the CalPERS UAL for transferring employees, with SRSD covering both the actuary fee and annual UAL amount.
- ❑ Union and Labor Considerations – Transferring employees will transition out of existing City of San Rafael labor agreements and into CMSA’s employment policies and bargaining agreements.

The Proposed Initial Phase Organizational Chart is included as Exhibit A.

Governance and Decision-Making Framework

The Agreement describes the governance structure between CMSA and SRSD, which includes:

- ❑ SRSD Board’s Responsibilities – While CMSA assumes day-to-day operational control, the SRSD Board will continue to set policy direction, approve required SRSD business items, and provide feedback on CMSA’s performance.

- CMSA Board's Responsibilities - The CMSA General Manager will report directly to the CMSA Board and will also provide regular reports to the SRSD Board regarding service delivery outcomes. CMSA's Board shall be responsible for ensuring that CMSA complies with the terms and provisions of the Agreement.

Termination and Dispute Resolution

The Agreement includes termination provisions in the event of contract dissolution:

- One-Year Termination Notice - Either party may terminate the Agreement with one calendar year's written notice.
- Employee Reversion Plan - If termination occurs within five years, SRSD must offer to rehire employees or arrange alternative service agreements.
- Binding Mediation and Arbitration - Any disputes will be resolved through mandatory mediation, followed by binding arbitration if necessary.

HISTORY OF ACTION TAKEN

The following chronology outlines the key actions taken by SRSD and CMSA in evaluating potential changes to SRSD's service delivery model. Driven by SRSD's need to address staffing challenges and ensure long-term operational sustainability, this process began in August 2021 with an Organizational Review and Analysis Report conducted by Municipal Resource Group. The report identified key operational challenges and included a proposed workplan to guide potential improvements.

Over the past two years, SRSD has collaborated with consultants, stakeholders, and other agencies to explore viable solutions. These efforts led to the development of a draft Management and Operations Service Agreement, which remains under review. This section provides a detailed account of key milestones, highlighting critical discussions, decision points, and ongoing efforts. A summary of this chronology is provided in Exhibit B: History of Action Taken - Chronology.

Initial Discussions and Exploration of Options (Feb. – Nov. 2023)

The SRSD Board initiated discussions at a Special Study Session on February 3, 2023, to explore potential alternatives for addressing ongoing staffing challenges. To support this effort, SRSD engaged consultant Paul Causey in April 2023 to assess strategic planning options and recommend potential service models. Over the following months (August – October 2023), the SRSD Board evaluated nine staffing and service structure alternatives before narrowing the options to three potential pathways in November 2023.

Stakeholder Engagement and Information Gathering (Nov. – Dec. 2023)

SRSD conducted interviews with key agencies, including SRSD staff, Marin LAFCO, San Rafael Human Resources, and Retirement System Administrators, to gather background information

and assess feasibility. In December 2023, SRSD requested that the CMSA Board authorize the CMSA General Manager to participate in exploring an alternative service option with CMSA. This request, and subsequent CMSA Board approval, officially included the CMSA General Manager in discussions for the proposed transition. Prior to this official action, the General Manager had been indirectly aware of strategic planning efforts through mentions at periodic management meetings. Additionally, SRSD informed the City of San Rafael of its interest in evaluating this option.

Continued Discussions and Formation of CMSA Ad-Hoc Committee (March – May 2024)

From March to May 2024, SRSD continued discussions with San Rafael Human Resources to assess employee transition requirements and potential impacts. Simultaneously, SRSD held independent conversations with CMSA and RVSD to explore agreement options and potential service structures. Finally, in May 2024, SRSD formally requested, via letter, that the CMSA Board authorize an exploration of an alternative service option with CMSA. In response, the CMSA Board approved the request, directing staff to draft a service agreement and establish an Ad Hoc Committee to review and refine the agreement.

Development and Refinement of the Draft Agreement (June 2024 – Feb. 2025)

From June 2024 to February 2025, the CMSA JPA Ad Hoc Committee met regularly to review and provide feedback on preliminary versions of the draft Agreement. Concurrently, a working group comprised of SRSD representatives (Doris Toy and Paul Causey) and the CMSA General Manager (Jason Dow) held separate discussions to refine the Agreement and supporting documents based on the committee's input and evolving considerations.

Independent Review of Draft Agreement (Nov. 2024 – Present)

In November and December 2024, SRSD and RVSD representatives met independently to discuss the draft Agreement, leading to the possibility of engaging an independent third party for further evaluation. In December 2024, CMSA hired RSG to conduct an independent review and comprehensive assessment of the draft Agreement.

In January and February 2025, RSG conducted interviews with JPA member agencies and held regular check-ins with the CMSA General Manager to provide progress updates and obtain clarifications and/or request additional materials as appropriate.

On February 20, 2025, RSG presented the draft key findings and observations on the Agreement, along with a TOWS analysis based on feedback from the interviewed stakeholders, to the CMSA JPA Ad Hoc Committee. The Ad Hoc Committee was able to provide clarifications and further contextual information at the meeting and throughout the following week, allowing for comprehensive engagement and response from committee members. Following this meeting, additional comments were received from SRSD and RVSD. These have been documented in Exhibit E, which also includes a summary of the action items discussed at the meeting.

On March 20, 2025, RSG presented the draft report to the CMSA JPA Ad Hoc Committee. This meeting enabled committee members to discuss and clarify the report and its recommendations. While it is typically standard practice for Ad Hoc Committee agendas and materials to be distributed two days before the meeting, in this instance, the draft report and related materials were disseminated on March 14, 2025. This provided the committee members with a full week to review the materials and provide feedback at the March 20, 2025, Committee meeting. Additionally, members were given until the following day, March 21, 2025, to submit any further written comments. Following this meeting, additional comments were received from RVSD. These have been documented in Exhibit F, which also includes a summary of the action items discussed at the meeting.

APPROACH

This section of the report identifies RSG's approach and methodology for assessing the proposed Agreement. Our approach consisted of the following key steps:

- Review of Historical Documents

RSG conducted a comprehensive review of historical documents related to CMSA and SRSD governance and operations. This included draft agreements, board meeting materials, and governance documents to establish a foundational understanding of the existing service structure and the proposed Agreement.

- Stakeholder Engagement and Interviews

To gain direct insights, RSG interviewed key stakeholders from each JPA member agency, including representatives from SRSD, RVSD, SD2, and consultants to gather perspectives and priorities related to the draft Agreement.

- Research and Analysis

RSG conducted a comprehensive analysis of various factors, including an evaluation of Threats, Opportunities, Weaknesses, and Strengths (TOWS analysis) informed by stakeholder interviews, along with comparative research of similar governance transitions within other agencies and sanitation districts.

This approach enabled RSG to conduct a thorough and objective evaluation of the proposed Agreement, identifying key areas for refinement and further consideration.

METHODOLOGY

REVIEW OF HISTORICAL DOCUMENTS

RSG developed this report by analyzing publicly available records from CMSA and its member agencies, as well as relevant documents from local and regional wastewater agencies in California. This review included:

Governance Reports

- 2018 Marin County Civil Grand Jury Report on Special District Consolidation - Examined the benefits and challenges of consolidating special districts in Marin County.
- 2025 Marin Local Agency Formation Commission (LAFCO) Central Marin Wastewater Study - Reviewed the wastewater service structures of local agencies in Central Marin County.

Draft Service Agreements

- Draft Agreements (December 12, 2024, and January 21, 2025) - Defined the proposed transition of SRSD's operational responsibilities to CMSA.

Organizational & Financial Planning Documents

- Initial and Post-Transition Organizational Charts (November 2024) - Outlined anticipated staffing and reporting structure changes under the Agreement.
- Overhead Concepts (December 12, 2024) - Detailed CMSA's proposed overhead structure for SRSD services.

Stakeholder Reports & Materials

- RVSD Commissioned White Paper (October 22, 2024) - Summarized RVSD's concerns regarding the proposed Agreement.
- SRSD Board Meeting Materials (August-December 2023) - Provided insight into SRSD's evaluation of alternative governance models.
- Organizational Review and Analysis Report by Municipal Resource Group (August 2021) - Provided SRSD with an analysis of key operational challenges and included a proposed workplan to guide potential improvements.
- CMSA JPA Ad Hoc Committee Meeting Materials - Documented the timeline of discussions and key decisions made by the Ad Hoc Committee.

Other Provided Documents

- Throughout RSG's evaluation, RVSD provided additional documentation including materials related to the Draft 2025 Marin Local Agency Formation Commission (LAFCO) Central Marin Wastewater Study, copies of draft service agreements, and various letters and correspondence exchanged regarding the proposed Agreement.

This review provided critical background information, ensuring that RSG's analysis was rooted in documented policies and historical context.

STAKEHOLDER INTERVIEWS

As part of this report, RSG conducted stakeholder interviews to gain insight into each agency's perspective on the proposed Management and Operations Service Agreement, as well as key priorities, areas of alignment, and outstanding concerns. These discussions played a crucial role in identifying governance, financial, and operational considerations that may impact the transition.

RSG conducted four structured virtual interviews with representatives from each JPA member agency and SRSD's consultant, using a consistent set of guiding questions to ensure a comprehensive and comparative analysis:

- SRSD: Mayor Kate Colin, Dean DiGiovanni, Doris Toy, Kerry Gerchow
- RVSD: Tom Gaffney, Mary Sylla, Felicia Newhouse, Michael Colantuono
- SD2: Councilmember Eli Beckman, RJ Suokko
- Consultant: Paul Causey

In addition to these stakeholder interviews, RSG held regular check-in meetings with CMSA General Manager, Jason Dow, as the lead client contact. These discussions provided status updates on different aspects of the Agreement, clarified elements of the process, and guided further information gathering.

The stakeholder interviews provided valuable insights into the perspectives, priorities, and concerns of each participating agency. From these conversations, six overarching themes emerged, highlighting both areas of alignment and aspects requiring further clarification:

1. Governance & JPA Balance
2. Financial & Pension Liabilities
3. Operational Services
4. Employee Transfer
5. Legal & Indemnification
6. Process & Transparency

These themes shaped the next phase of analysis and provided a framework for assessing various aspects of the proposed transition.

TOWS ANALYSIS

As part of this report, RSG conducted a TOWS analysis (Threats, Opportunities, Weaknesses, and Strengths) following stakeholder interviews to further examine the factors shaping the proposed Agreement. This framework first identifies external factors that may impact the transition, then evaluates internal resources and challenges that will influence how those factors can be managed. The TOWS analysis is included as Exhibit C: TOWS Analysis Presented on February 20, 2025, to CMSA JPA Ad-Hoc Committee.

For each of the six key themes identified during stakeholder interviews, RSG evaluated:

- Threats (External Risks): Structural or operational risks that could complicate or disrupt the transition if not addressed.
- Opportunities (External Drivers for Change): Areas where strategic improvements could facilitate a smoother and more effective transition.
- Weaknesses (Internal Gaps or Challenges): Limitations or uncertainties that could create obstacles to a successful implementation.
- Strengths (Internal Resources & Advantages): Existing assets, expertise, or frameworks that could support a successful transition.

At the core of the TOWS analysis are Threats and Opportunities, which highlight key risks and areas where improvements could strengthen the proposed Agreement. These external factors reflect priorities among stakeholders and help frame the critical issues that should be addressed to support alignment among JPA members. The Weaknesses and Strengths provide insight into CMSA and SRSD's capacity to navigate these challenges. Weaknesses identify concerns or limitations within the proposed Agreement, while Strengths highlight existing resources, dynamics or operational efficiencies that could support a successful transition. Together, these internal factors help clarify what elements of the Agreement may need refinement and where existing frameworks can help facilitate the transition.

The TOWS analysis serves as a foundation for the assumptions and recommendations that follow in this report. By systematically evaluating external challenges alongside internal capabilities, this assessment ensures that the proposed path forward is both responsive to key risks and opportunities and aligned with practical considerations and existing capabilities.

The TOWS analysis was presented at the February 20th, 2025, CMSA JPA Ad Hoc Committee meeting, where Committee members had an opportunity to provide additional clarification. It is important to note that the analysis reflected stakeholder perspectives captured during interviews. In some cases, the concerns raised had already been addressed or were in the process of being addressed by the working group, highlighting the ongoing nature of discussions and refinements to the Agreement. Further details on specific key issues raised

and corresponding clarifications provided by the CMSA General Manager can be found in Exhibit D: Key Issues Raised and Clarifications.

RESEARCH ON COMPARABLE SERVICE STRUCTURES

As part of this report, RSG researched comparable service transitions to identify best practices and provide insights relevant to the proposed CMSA-SRSD transition. The ongoing efforts between the City of Sausalito and Sausalito-Marin City Sanitary District offers valuable examples of functional consolidation strategies and considerations for integrating operations. Similarly, the consolidation of the Mill Valley Fire Department (MVFD) and the Southern Marin Fire Protection District (SMFD) offers insights into actions that support a successful transition.

Case Study: City of Sausalito and Sausalito-Marin City Sanitary District Transfer Discussions

The City of Sausalito and the Sausalito-Marin City Sanitary District (SMCSD) have been exploring the consolidation of their sewer collection systems to address staff recruitment and retention challenges, improve operational reliability, and enhance service delivery. The proposed transfer would integrate the City's sewer collection operations into SMCSD, a special district responsible for wastewater conveyance, treatment, and disposal in the region.

Phase I - Feasibility Study

In 2020, the City of Sausalito and SMCSD commissioned a Phase I Consolidation Feasibility Study to evaluate whether integrating Sausalito's sewer collection system into SMCSD would be a viable option³. The study assessed four potential alternatives, analyzing the operational and financial impacts of each approach.

The study methodology included a comprehensive assessment of both agencies' sewer infrastructure and financial structures. The City of Sausalito's collection system was evaluated alongside SMCSD's conveyance, treatment, and disposal system to compare service models and identify potential challenges. Additionally, a capital program evaluation was conducted to assess future investment needs and infrastructure maintenance requirements. Detailed financial analysis was also included, with an evaluation of sewer rates, financial operations and obligations, and projected cost impacts of different service models.

Overall, the feasibility study established a structured, data-driven foundation for decision-making, prioritizing transparency, financial sustainability, and operational efficiency. It concluded that if consolidation were pursued, a Phase II Implementation Plan would be necessary to address governance adjustments, financial obligations, and operational integration. This next phase would provide a clear roadmap for transitioning responsibilities and ensuring long-term service stability.

³ City of Sausalito and Sausalito-Marin City Sanitary District, *Sewer Collection Consolidation Feasibility Study, Phase I*, June 9, 2020.

Phase II - Implementation Plan

In December 2024, the Sausalito City Council approved a Memorandum of Understanding (MOU) with SMCSD, which will formalize next steps toward streamlining services. This agreement outlines necessary actions such as public outreach, a transfer schedule, and addressing existing sewer system debt. While still in the early stages, this process demonstrates a structured approach to evaluating service transitions, emphasizing due diligence, stakeholder engagement, and financial planning to guide decision-making.

Key Considerations

While the CMSA-SRSD transition may differ in scope and structure, the Sausalito-SMCSD approach provides useful insights into key considerations when integrating service responsibilities between agencies:

- Financial Evaluation - Conducting thorough financial impact assessments is essential for maintaining fiscal stability.
- Operational Transition Planning - A structured implementation plan ensures clarity in roles, responsibilities, and service expectations. Key steps include setting a transition timeline, addressing financial and legal requirements, coordinating workforce impacts, and assessing infrastructure needs.
- Regulatory & Compliance Considerations - Identifying any regulatory approvals, reporting obligations, and environmental compliance requirements in advance helps avoid unforeseen challenges.

Case Study: Mill Valley Fire Department and Southern Marin Fire District Consolidation

One relevant example of a successful transition in Marin County is the consolidation of the Mill Valley Fire Department (MVFD) and the Southern Marin Fire Protection District (SMFD). This transition was guided by extensive planning, financial and operational analysis, and stakeholder engagement to ensure long-term stability. While this transition differs in scope and service type from the CMSA-SRSD Agreement, it provides relevant insights into the importance of thoroughly evaluating governance options and ensuring financial sustainability for a successful service integration.

Governance and Oversight

While the governance structure of the Mill Valley-SMFD consolidation is not directly applicable to the CMSA-SRSD transition, it provides a useful example of how careful planning can ensure fair and equitable representation for all stakeholders.

Recognizing the importance of oversight and continuity, the agencies explored multiple governance options to ensure Mill Valley residents had a voice in the expanded district. The final recommendation established an Advisory Committee composed of representatives from both agencies to serve as a governance bridge until the next Board of Directors election. The approach ensured a smooth transition without necessitating immediate changes to the Board

structure, highlighting the benefits of balancing representation and operational continuity in similar service integrations.

Evaluation and Financial Analysis

The Mill Valley-SMFD consolidation was informed by several years of analysis. Starting in 2014, MVFD and SMFD operated under formal shared services agreements, which provided an opportunity to evaluate collaboration before pursuing a permanent merger. By 2021, the agencies launched a formal study to analyze fiscal sustainability, governance, and operational efficiencies, and contracted to conduct an independent assessment. The findings confirmed that consolidation was the most cost-effective and operationally sound path forward.⁴

Key components of the evaluation process included:

- ❑ Fiscal Impact Assessments – Evaluated long-term financial sustainability and cost efficiencies of consolidation.
- ❑ Unfunded Actuarial Pension Liability (UAL) Assessment – The MCERA 2022 South Marin Fire Mill Valley Study estimated the financial impact of transitioning MVFD employees into the SMFD under the Marin County Employees’ Retirement Association (MCERA).⁵
- ❑ Property Tax Transfer Agreements – Established financial terms to ensure the merger would be fiscally neutral.
- ❑ Personnel Transfer Agreements – Defined compensation, benefits, and employment terms for MVFD personnel transitioning to SMFD, ensuring clarity and continuity for affected employees.

This comprehensive financial and operational planning helped mitigate risks, align stakeholder expectations, and promote transparency—key factors in the successful execution of the merger.

Key Considerations

While the Mill Valley-SMFD consolidation process embarked on a longer timeline than Sausalito-SMCSD, or what may be anticipated for CMSA and SRSD, the process highlights several key factors that contributed to its success:

- ❑ Governance Transition Planning – Thoughtful governance planning, including the exploration of multiple governance options, can ensure fair representation for all stakeholders and address concerns about oversight and continuity.

⁴ Southern Marin Fire Protection District, *Staff Report: Proposed Consolidation of the Mill Valley Fire Department and Southern Marin Fire District*, October 3, 2022.

⁵ Marin County Employees’ Retirement Association. *Impact of City of Mill Valley Fire Joining the Southern Marin Fire District as of June 30, 2022*. March 2, 2022.

- Thorough Financial and Operational Studies – A deliberate evaluation process provided clear, data-driven insights into the fiscal sustainability and operational viability of the transition.

DRAFTING RECOMMENDATIONS

RSG's recommendations were developed through a structured evaluation process that incorporated research, stakeholder input, and comparative analysis of similar service transitions, as detailed in the previous sections. RSG's recommendations can support CMSA and SRSD in addressing key challenges and clarifying uncertainties regarding the transition and timeline. By identifying areas for refinement and improvement, the recommendations provide a framework for well-structured transition that supports alignment among JPA members.

To ensure that recommendations were grounded in research and stakeholder priorities, RSG followed a two-step approach:

- Assumptions – Identifying key inferences based on the available information, including stakeholder discussions, historical documents, and operational analysis. These assumptions helped establish the underlying expectations for how the transition would function.
- Recommendations – Based on these findings, RSG developed targeted recommendations to improve clarity, mitigate risks, and ensure that the transition framework is structured to support long-term success.

The recommendations are designed to provide a blueprint for decision-makers as they finalize the proposed Agreement with the goal of moving toward implementation. The following sections outline the assumptions that shaped our analysis, and the recommendations that respond to the identified challenges and opportunities.

ASSUMPTIONS

Governance and JPA Balance Assumptions

- Consideration: The Agreement does not explicitly define the SRSD Board's approval authority and oversight responsibilities, leading to concerns about operational decision-making.
- Assumption: A well-structured governance framework will help establish expectations for decision-making and prevent disagreements between CMSA staff and the SRSD Board over jurisdictional approval.
- Basis: Stakeholder interviews revealed concerns about the level of the SRSD Board's ongoing oversight and decision-making authority, particularly when it comes to policy direction.

Financial & Pension Liability Assumptions

- Consideration: The methodology for handling future pension obligations requires further clarification, particularly regarding how salary growth, staff turnover and retirement, and long-term liabilities will be managed.
- Assumption: Regular actuarial reviews and scenario analyses will help mitigate financial uncertainties related to pension costs and ensure long-term sustainability.
- Basis: Stakeholder interviews revealed concerns about the long-term impact of pension liabilities, particularly how promotions and salary increases could affect future costs. Additionally, best practices from agency transitions, such as the Mill Valley-SMFD consolidation, demonstrate that actuarial modeling and detailed pension financial planning are important in estimating pension cost burdens.

Operational Services Assumptions

- Consideration: The proposed Agreement does not clearly define how the success of the transition will be monitored or evaluated.
- Assumption: Establishing clear operational expectations and measurable performance benchmarks will help ensure accountability, efficiency, and service quality.
- Basis: Stakeholder interviews highlighted that a successful transition could be captured by key performance metrics, including spill rates, leaks, fines, and infrastructure maintenance. Marin LAFCO recommended that if SRSD and CMSA move forward with their transition, an annual review of cost savings, employee retention, and service delivery efficiency should be conducted to assess whether further regional coordination could enhance accountability and effectiveness.

Legal and Indemnification Assumptions

- Consideration: Stakeholder discussions raised concerns that the legal review process could be prolonged, potentially delaying implementation.
- Assumption: Minimizing legal review delays or uncertainties about risk exposure can streamline finalizing the Agreement.
- Basis: Researched transition models revealed that establishing a defined legal review timeline and conducting a thorough risk assessment upfront streamline the process and prevent unnecessary delays.

Process and Transparency Assumptions

- Consideration: Lack of transparency, or information-sharing, in the process could result in distrust among JPA member agencies.
- Assumption: A successful transition requires clear and consistent communication among all JPA members to maintain alignment and prevent misunderstandings.
- Basis: JPA member agencies that are not direct parties to the Agreement (RVSD and SD2) have raised questions about aspects of the transition, some of which have already been addressed, indicating that information is not being shared in a centralized manner. Best practices from similar service transitions have documented the evaluation process, ensuring all stakeholders remain informed throughout the process.

RECOMMENDATIONS

Recommendation #1: Clarify the SRSD Board's Ongoing Approval Authority and Oversight Role

To promote transparency and alignment among JPA members, the Agreement should clearly define the SRSD Board's approval authority and oversight responsibilities in ongoing operations. A well-structured governance framework will help establish expectations for decision-making, operational autonomy, and areas where the SRSD Board's input and approval is required.

Key considerations for clarification include:

- Clarify Decision-Making Authority and Approval Triggers – Clearly define which operational decisions the CMSA General Manager can make independently, and which require SRSD Board approval, particularly for major expenditures and service modifications. While Section 10 of the Agreement outlines responsibilities requiring the SRSD Board's approval, the Agreement should further clarify whether actions outside of these defined responsibilities may be approved solely by the CMSA General Manager. RSG recommends adding language to Section 10 to explicitly delineate the CMSA General Manager's discretion, ensuring a clear decision-making framework and avoiding potential ambiguity in operational authority.
- Enhance Resolution Process – While Section 9 outlines a formal mediation and arbitration process for major disputes, the Agreement should establish a structured approach for resolving minor disagreements between CMSA staff and the SRSD Board related to day-to-day oversight and operational decision-making. A more immediate resolution mechanism would help prevent minor disputes from escalating, which may be time-consuming and impact service delivery.

Note on Outstanding Issues: While RSG recognizes that further clarifying the oversight roles of CMSA staff and the SRSD Board, along with expanding the resolution process, will significantly improve clarity regarding operational decision-making, it is important to note RVSD's continued concerns. RVSD has stated that issues related to Governance & JPA Balance cannot be adequately addressed by any modifications to the Agreement language, believing that only the dissolution of the SRSD governing board would resolve these issues. This stance presents a significant challenge to the consensus of the Agreement and remains an unresolved issue. Details of this concern have been documented in Exhibit F, which should be considered in ongoing and future discussions.

Recommendation #2: Expand on Oversight of Long-Term Pension Liabilities

To promote financial stability and ensure long-term sustainability, CMSA should establish a structured oversight process for pension liabilities. While current plans include annual actuarial evaluations and SRSD-specific pension funding, additional safeguards can help address stakeholder concerns about long-term cost implications. Lessons from other

successful transitions, such as the Mill Valley Fire Department and Southern Marin Fire District consolidation, demonstrate the importance of proactive financial planning in managing long-term obligations.

Key considerations for clarification include:

- Formalize CMSA Board Review – Provide CMSA’s Board with an opportunity to review actuarial evaluations. Modify Section 23 of the Agreement to explicitly provide CMSA’s Board with an opportunity to review actuarial evaluations annually, including methodologies, key assumptions, and long-term funding projections. This clarification will help ensure alignment with JPA member priorities and financial sustainability.
- Conduct Scenario Analyses – Expand Section 23 of the Agreement to require the actuary to perform scenario analyses modeling the potential long-term impacts of salary growth, employee promotions, and employee turnover and retirement on pension liabilities. These analyses will help provide clarity on the long-term sustainability of pension obligations, following best practices used in other service transitions.

Recommendation #3: Increase Financial Transparency

To ensure clarity in cost allocation and prevent unintended cross-subsidization, CMSA should expand its approach to cost tracking and validation. This will help provide greater confidence in financial planning and address concerns raised by JPA members.

Key considerations for clarification include:

- Develop a Cost Isolation Framework – Establish an expanded methodology for tracking and allocating costs beyond basic budget separation, ensuring that expenses related to SRSD operations are fully identified and distinctly accounted for. This framework could include:
 - Defining Cost Categories – Clearly distinguish between direct costs (e.g., staffing, maintenance), shared services costs (e.g., legal, administrative support), and overhead costs (e.g., utilities, IT, minor administrative tasks) to ensure proper allocation.
 - Tracking Hidden and Unforeseen Costs – Implement regular reviews of cost categories to identify emerging financial liabilities, such as deferred infrastructure maintenance or regulatory compliance costs.
 - Accountability for Unforeseen Liabilities – Clarify in Section 4 of the Agreement that SRSD is responsible for funding unexpected costs related to its assets or operational risks, preventing financial burden shifts onto other JPA members.
- Review and Adjustment of Overhead Charges – RSG observed that the Overhead Concepts document developed by the working group is comprehensive, and the methodology for direct charging for the majority of SRSD services is deemed

reasonable. To ensure continued appropriateness and transparency, RSG recommends the following enhancements related to overhead charges:

- Annual Adjustments - Expand Section 6 of the Agreement to detail the process by which annual adjustments to overhead charges will be evaluated and implemented, allowing for transparency and adaptability to changing financial circumstances.
- Standardize a 10% Overhead Rate - Align the overhead rate for CMSA JPA staff working on SRSD tasks with existing CMSA practices by standardizing it at 10%.
- Clarify the 5% Overhead Factor - Provide a detailed explanation in Section 4 of the Agreement of what the 5% overhead factor entails. Additionally, revise the language in Section 4 related to the 5% overhead factor to allow for flexibility in making future adjustments to this percentage without requiring amendments to the Agreement.

Recommendation #4 - Establish Clear Performance Metrics for Service Quality and Efficiency

To ensure accountability and evaluate whether the transition is achieving its intended objectives, SRSD, with CMSA's assistance, should define measurable performance benchmarks that align with operational goals and regulatory compliance standards. These benchmarks should be incorporated into the Agreement or Scope of Work or referenced in a supplemental document as a reporting requirement, providing JPA member agencies with visibility into operational effectiveness.

Key considerations for clarification include:

- Define Performance Expectations - Establish reporting requirements for key operational benchmarks, including spill rates, leaks, fines, and rate stability to track service efficiency.
- Enhance Infrastructure Monitoring - Implement quantifiable infrastructure metrics, such as Inflow & Infiltration (I&I) reduction, pipeline maintenance efforts, and system condition assessments, to evaluate ongoing maintenance effectiveness.

Recommendation #5 - Conduct a Comprehensive Legal Review with Defined Timelines

To ensure clarity, mitigate risks, and prevent delays, all parties should conduct a comprehensive legal review of the Agreement before finalization.

Key considerations for clarification include:

- Establish a Legal Review Timeline - Set a structured timeline for completing legal review, with key milestones to prevent any single party from delaying the process.
- Assess Risk Exposure - Conduct a legal analysis to identify any areas of risk, including pension liabilities, labor agreements, and financial obligations.

Recommendation #6: Centralize Information Sharing for Transparency and Alignment

To foster alignment and collaboration among all JPA members, CMSA and SRSD should centralize key information and establish clear communication protocols. While both agencies have taken steps to work through transition details, other JPA members (RVSD and SD2) have raised questions about aspects that may have already been addressed or are in progress. A more structured approach to information-sharing would help ensure all stakeholders remain informed and engaged.

Key considerations for clarification include:

- Formalize Information Sharing – Establish a policy or process for the consolidation and sharing of all preliminary and final documents related to the Agreement and the strategic planning process. This includes financial evaluation reports, pension liability assessments, implementation plans, and other relevant historical documents as reviewed and listed in the “Review of Historical Documents” section of this report. Ensure that these documents are made available on a centralized data source accessible by all JPA members, as well as appropriate public platforms to ensure a comprehensive record of actions taken is accessible to stakeholders and the public.
- Enhance Communication Protocols – Establish regular updates or briefings to ensure JPA members remain informed about key decisions and transition progress. Consider adding a section to the Agreement that formalizes CMSA’s responsibility to provide periodic reports to the CMSA Board and distribute them to all JPA member agencies.

FRAMEWORK FOR ACTION

This report and its recommendations aim to serve as a blueprint for the CMSA JPA Ad Hoc Committee and the working group to build upon and refine as they continue their efforts towards finalizing a draft Agreement. While these recommendations address many core challenges, it is crucial to acknowledge that they do not resolve all outstanding issues or differences of opinion that have emerged during this process. Therefore, RSG is providing this framework to support the Ad Hoc Committee and the working group to resolve outstanding issues and implement these recommendations. Key strategies for successful agreement implementation include:

- Acknowledge Outstanding Issues: It is vital to recognize that while significant progress has been made, not all concerns have been fully resolved. These unresolved issues should continue to be documented and addressed in subsequent discussions.
- Flexibility in Recommendations: The recommendations provided in this report are intended as a framework, not prescriptive solutions. The Ad Hoc Committee and the working group are encouraged to adapt these recommendations as needed, not only to align with the evolving needs of the JPA but also to consider additional adjustments that may facilitate the successful progression of the Agreement.
- Finalizing the Draft Agreement: Finalizing the draft Agreement requires a collaborative and transparent effort. It is essential that the Ad Hoc Committee engages in thorough discussions of all outstanding issues during public meetings to ensure comprehensive stakeholder involvement. Subsequently, the working group, comprised of Doris Toy, Paul Causey, and Jason Dow, is tasked with refining the draft Agreement based on the feedback received from these meetings. If specific concerns arise regarding the working group's reflection of the Ad Hoc Committee's feedback in the draft Agreement, mechanisms should be in place to invite direct input from committee members. For example, providing a structured method for submitting targeted, written suggestions on specific sections or language will help ensure that the draft Agreement accurately reflects the broader Committee's feedback.

CONCLUSION

As a Joint Powers Authority (JPA), CMSA is structured to serve the collective interests of its three member agencies—SRSD, RVSD, and SD2. The proposed transition represents an operational shift that requires careful coordination, transparency, and ongoing collaboration to support alignment with the shared values and responsibilities of all JPA members. A well-structured transition will depend not only on the technical and financial components of the Agreement but also on maintaining trust and open communication among all stakeholders.

The primary goal of this transition is to ensure that SRSD remains a successful wastewater collection agency while addressing longstanding challenges with staff recruitment and retention. By shifting operations under CMSA and increasing wages to a more competitive level, there is potential to attract and retain higher-quality staff, ultimately leading to more consistent service provision and operational reliability. A well-supported workforce, combined with clearly defined service expectations, will help SRSD sustain long-term success as a collection agency.

As discussed throughout this report, successful transitions of this scale require clear governance structures, financial oversight, and defined service expectations. The findings and recommendations in this report highlight key areas where additional clarity, documentation, or procedural refinements could support a smoother process moving forward. These include ensuring consistent information-sharing among all JPA members, clarifying SRSD's ongoing oversight role, strengthening financial and pension liability tracking, and defining measurable performance benchmarks for service quality.

Moving forward, a structured and transparent implementation process will be essential to mitigating potential challenges. By taking steps such as centralizing key information, formalizing reporting expectations, and maintaining an inclusive dialogue among all JPA members, CMSA and SRSD can navigate this transition effectively while upholding their commitments to operational efficiency, financial responsibility, and service reliability.

Ultimately, the proposed transition is not just a change in service administration but an opportunity to reinforce the collaborative principles of the JPA structure. With thoughtful planning and a commitment to shared responsibility, this transition can serve as a model for effective inter-agency partnerships and long-term service sustainability.

EXHIBIT A: PROPOSED INITIAL PHASE ORGANIZATIONAL CHART

DRAFT

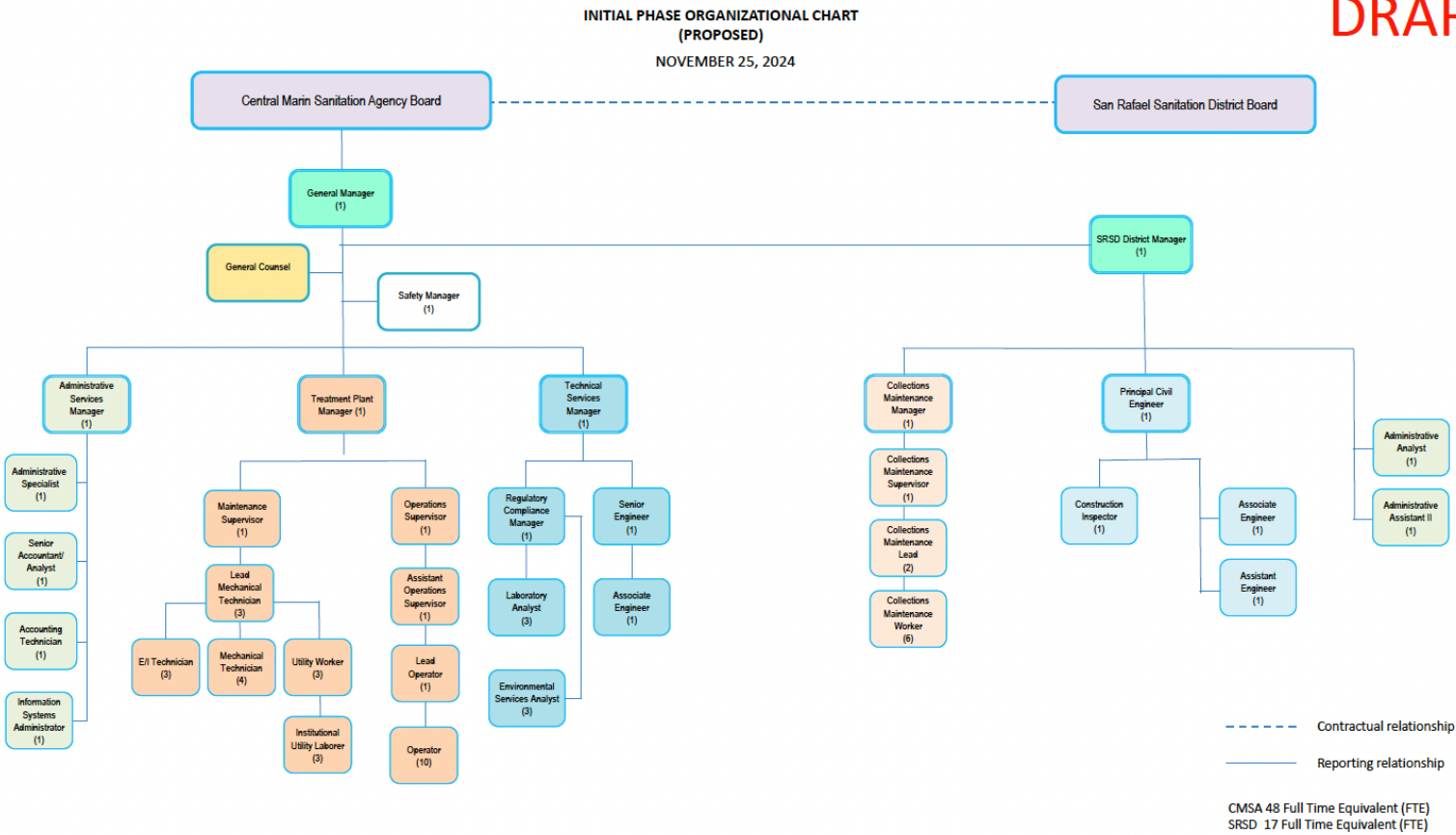


EXHIBIT B: HISTORY OF ACTION TAKEN - CHRONOLOGY

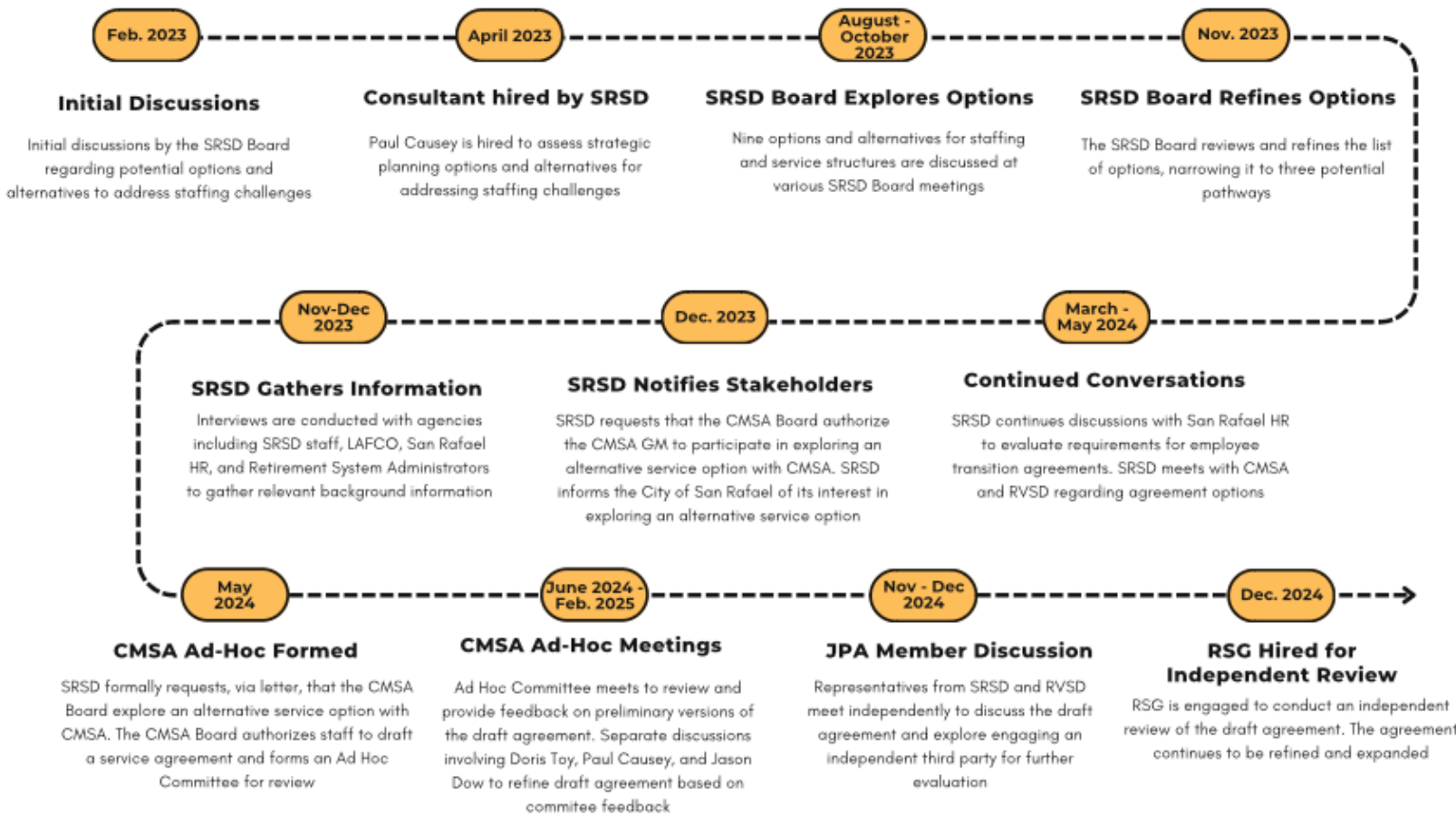
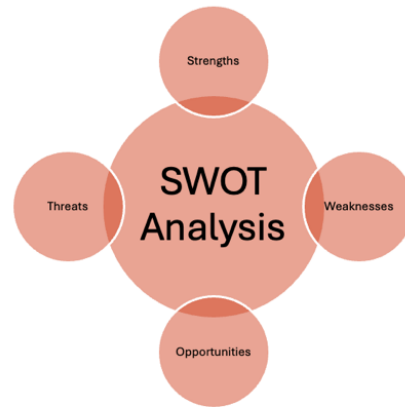


EXHIBIT C: TOWS ANALYSIS PRESENTED ON FEBRUARY 20, 2025, TO CMSA JPA
AD- HOC COMMITTEE



Stakeholder Interviews – Key Findings

1. Governance and JPA Balance
2. Financial & Pension Liabilities
3. Operational Services
4. Employee Transfer
5. Legal & Indemnification
6. Process and Transparency



Governance and JPA Balance

Strengths (What's working well?)	Weaknesses (Concerns or challenges identified)	Opportunities (What can we clarify?)	Threats (Risks if left unaddressed)
- JPA member agencies share a commitment to regional coordination - Consolidation has the potential to improve efficiencies	- The agreement may impact the existing governance structure and balance within the JPA - Questions remain about decision-making authority and oversight	Define clear governance roles and responsibilities, specifically around SRSD's approval authority and/or level of oversight	- Potential for perceived or actual governance imbalance, leading to stakeholder concerns - Lack of clarity could impact trust and collaboration among JPA members



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Operational Services

Strengths (What's working well?)	Weaknesses (Concerns or challenges identified)	Opportunities (What can we clarify?)	Threats (Risks if left unaddressed)
- CMSA already provides some collection services effectively - The same employees currently performing SRSD collection services will continue in their roles, minimizing disruption - Combining treatment and collection services could enhance coordination and improve long-term system efficiency	- Uncertainty around CMSA's experience in sewer collection system maintenance, repairs, and rate-setting could present operational challenges - Collection services involve significant public-facing interactions, which may introduce additional operational complexities - Differing perspectives on whether collection falls within the original scope of the JPA's intended role	- Identify areas where additional resources or expertise may be needed - Define clear operational expectations to ensure service quality and efficiency, including: ➤ Performance benchmarks (e.g., spills, leaks, fines, rate adjustments) ➤ Infrastructure maintenance ➤ Customer service roles and responsibilities	If not structured properly, the transition could create inefficiencies or service disruptions



Employee Considerations

Strengths (What's working well?)	Weaknesses (Concerns or challenges identified)	Opportunities (What can we clarify?)	Threats (Risks if left unaddressed)
- The transition is expected to improve staff retention and morale for SRSD employees - Shifting away from city-based pay scales could make salaries more competitive in the market - Employees currently performing these duties will continue in their roles, minimizing operational disruption	- The hiring and integration process remains unclear, including employee vetting, background verification, and qualifications - Uncertainty remains about whether the transition will effectively address long-term staffing challenges - Pay scale details are still undetermined, requiring further clarity and substantiation - Concerns about how the oversight of additional employees may impact CMSA functions and staffing/resource allocation	- Define a clear process for hiring and vetting transitioning employees, including background checks and qualifications - Provide clarity on how salaries will be structured and adjusted over time - Develop a comprehensive integration plan to ensure a smooth transition for incoming and existing employees	- Ambiguity regarding employee transfer process and release from the City of San Rafael could require extensive coordination or delays - Lack of clarity on workspace logistics (e.g. where employees will be housed) could create operational inefficiencies and coordination challenges



Legal and Indemnification

Strengths (What's working well?)	Weaknesses (Concerns or challenges identified)	Opportunities (What can we clarify?)	Threats (Risks if left unaddressed)
The draft agreement provides framework for operational and legal responsibilities, built off an existing CMSA agreement	- Legal teams have not yet conducted a full review of the agreement - Concerns remain about whether indemnification provisions are sufficient to fully protect JPA members from financial and legal liabilities - The agreement is modeled after a contract that may differ in scope and complexity	- Conduct a comprehensive legal review to identify potential risks or gaps before finalizing the agreement - Identify areas where indemnification provisions could be strengthened - Establish a clear timeline for legal review	- Insufficient indemnification protections may expose JPA members to financial or legal liability - Lack of clarity in key agreement terms could result in future disputes and implementation challenges



Process and Transparency

Strengths (What's working well?)	Weaknesses (Concerns or challenges identified)	Opportunities (What can we clarify?)	Threats (Risks if left unaddressed)
• The JPA structure provides an established framework that supports collaboration • Public meetings and ad-hoc committee discussions have provided opportunities for stakeholder input	• Concerns remain about whether all stakeholders had a sufficient opportunity to provide input • Some stakeholders feel the process was predetermined or moved quickly, limiting opportunities to fully explore alternatives	• Continue to provide transparency on financial details to ensure risks are fully understood • Ensure that due diligence is clearly documented to reinforce confidence in the transition • Establish expectations for ongoing communication and reporting	• Lack of transparency in the process could result in distrust among JPA members • Misalignment among the partners could delay a smooth transition

EXHIBIT D: KEY ISSUES RAISED AND CLARIFICATIONS

This exhibit outlines key issues identified in stakeholder discussions and the corresponding clarifications provided by the CMSA General Manager, offering insight into how these concerns are or plan to be addressed in the draft Agreement and transition process.

Governance & JPA Balance

Key Issue: The Agreement may shift the governance balance within the JPA, raising questions about SRSD's ongoing approval authority and level of oversight in operations.

Clarification:

- The CMSA Board structure (2:2:1) will remain unchanged unless formally approved by all members. The CMSA and SRSD Boards will continue to operate separately.
- The CMSA Board will not make decisions on SRSD business—SRSD's Board will retain decision-making authority over budget, audits, rate increases, and procurement above the GM's signature authority.
- CMSA's Board will monitor that CMSA is fully reimbursed for all SRSD service expenses, and that CMSA staff are performing the Agreement's scope of work.

Financial & Pension Liabilities

Key Issue: Additional clarity may be needed on the long-term funding strategy for pension liabilities, including potential cost increases from promotions or retirements over time.

Clarification:

- SRSD transitioning employees will transition from MCERA to CalPERS and SRSD will pay off all unfunded liabilities before the transition. CMSA will not assume any pension liabilities.
- An actuary will determine required annual contributions, and SRSD will fully fund a trust for pension obligations.
- If an SRSD transitioning employee leaves CMSA for a higher salary, an actuary will calculate the impact on the SRSD UAL each year.

Key Issue: Questions remain about how overhead costs are calculated and whether 5% is an appropriate factor.

Clarification:

- CMSA staff will track SRSD-related work via timesheets; tasks under 15 minutes will be classified as overhead.
- Overhead covers utilities, untracked staff time, and minor expenses listed in the 'Overhead Concepts' document developed by SRSD and CMSA.

- All SRSD non-labor expenses will be directly charged to SRSD (e.g. materials, supplies, contractors, equipment).
- The 5% overhead factor is a fixed rate, as nearly all expenses are reimbursed, rather than based on external benchmarking.
- Under the Agreement, an annual evaluation of overhead charges will be performed, and adjustments proposed as necessary.

Operational Services

Key Issue: The transition could introduce operational complexities, particularly due to the public-facing nature of collection services.

Clarification:

- SRSD transitioning employees will continue in their roles under CMSA management.
- CMSA has experience managing service contracts for 11 agencies and does not anticipate operational disruptions.
- The SRSD Manager will report to CMSA's GM to ensure smooth integration.

Employee Considerations

Key Issue: Questions remain about the hiring and integration process, particularly regarding employee vetting, background checks, and qualifications.

Clarification:

- Transitioning employees will transfer directly without open recruitment. They will be subject to:
 - Medical exam (drug testing)
 - Functional capacity testing
 - Background checks
 - One-year probationary period
- Transitioning employees will retain accrued leave, leave accrual rates, and seniority within their group.
- The memorandum titled 'Procedure to Hire SRSD Employees' was drafted by CMSA and provided to all JPA member agencies on March 11, 2025, providing further context on the employee hiring process.

Key Issue: Salary ranges for transferring employees are not specified in the Agreement.

Clarification:

- Salary ranges will be determined based on a market survey of CMSA's 13 comparator organizations.
- For legal reasons, salary ranges will not be included in the Agreement until CMSA's union approves them, which will occur after Agreement approval.

- SRSD's Board previously approved a three-year rate increase to account for higher salary and benefit costs and increased capital program funding.
- SRSD transitioning engineers with equivalent classifications to CMSA engineers will be placed within the same compensation range. For all other transitioning positions, no direct classification currently exists within CMSA's structure.

Key Issue: Concerns about CMSA's GM workload and additional oversight responsibilities.

Clarification:

- The GM anticipates spending 10-15% of their time on SRSD initially, with a phased reduction over time.
- CMSA's GM remains an exempt employee and will work as needed to fulfill responsibilities.
- The SRSD Manager will report to the CMSA GM and ensure the Agreement's scope is performed.

Key Issue: Uncertainty about workspace logistics for SRSD employees at CMSA.

Clarification:

- The CMSA GM will determine workspace arrangements, and SRSD will cover associated costs.
- A "Site License Agreement" provision has been added to the draft Agreement, detailing workspace and relocation contingencies.
- If relocation is necessary, options will be presented to the SRSD Board for discussion and evaluation, as SRSD will be responsible for funding the relocation.

EXHIBIT E: DIRECTION AND COMMENTS FROM THE FEBRUARY 20, 2025, CMSA JPA AD HOC COMMITTEE MEETING

Action Items:

At the February 20, 2025 CMSA JPA Ad Hoc Committee Meeting, RSG was advised to make the following updates to the "History of Action Taken" chronology:

- Add that in November/December 2024, discussions about the draft agreement occurred independently between SRSD and RVSD, contributing to the formation of the agreement with RSG.
- Clarify that there were two notifications and requests regarding SRSD partnership with CMSA (December 2023 and May 2024). Specify that the May 2024 notification was a formal request via letter.

SRSD Additional Comments:

Following the meeting, additional comments were provided by City of San Rafael Mayor Kate Colins to CMSA GM Jason Dow on February 21, 2025:

1. Timeline – Additional Dates for Consideration

RSG may want to consider incorporating the following key meetings into the project timeline to provide a more complete picture of stakeholder engagement:

- March 5, 2024 (11:00 AM): Meeting with GM Moore (CMSA), RVSD Chair Boorstein, GM Toy (SRSD), and myself.
- March 8, 2024: GM Moore, GM Toy, Director Bushey, and I toured the Kerner facility (not sure if this is relevant, but wanted to include it).
- May 23, 2024: Meeting between Chair Boorstein and myself.
- October 8, 2024: Meeting with RVSD Attorney, Director Sylla, AGM Newhouse, Gerchow, and myself.

2. Packet Input – "History of Action Taken" Correction

In the "History of Action Taken" section, the February 2023 entry refers to "internal discussions," but this is incorrect. That meeting was a publicly noticed meeting, and the report should be updated accordingly.

3. Framing of RVSD's Role & Potential Litigation Risks

The presentation focuses on governance considerations within the JPA but does not acknowledge RVSD's stated intent to litigate if SRSD moves forward with this agreement. While RVSD has publicly expressed support for consolidation, its actions have not aligned

with that position. Given the potential legal and financial implications, it would be valuable for the final assessment to recognize this dynamic and how it may impact governance and stakeholder relations.

4. Workforce Integration – A Strength, Not a Weakness

The employee transition plan is well-developed, and CMSA's labor agreements will improve retention and morale. The presentation notes this as a strength but also raises concerns about hiring, vetting, and qualifications. Since SRSD employees will continue in their roles with minimal disruption, these concerns should be balanced with the fact that the transition plan is structured to ensure continuity. While additional clarity on physical workspace assignments would be helpful, the overall transition plan should be framed as a well-prepared process rather than an area of uncertainty.

5. Financial Stability & Pension Considerations

The presentation raises questions about long-term pension obligations and financial commitments. While it is reasonable to seek clarity on cost allocation, the draft agreement already establishes that SRSD will fully reimburse expenses, ensuring no financial burden on other JPA members. Additionally, SRSD has budgeted for the increased costs, and CMSA has a defined rate structure in place. This level of financial planning should provide a stronger sense of stability than what is currently reflected in the assessment.

6. Process & Transparency – Recognizing the Extensive Public Engagement

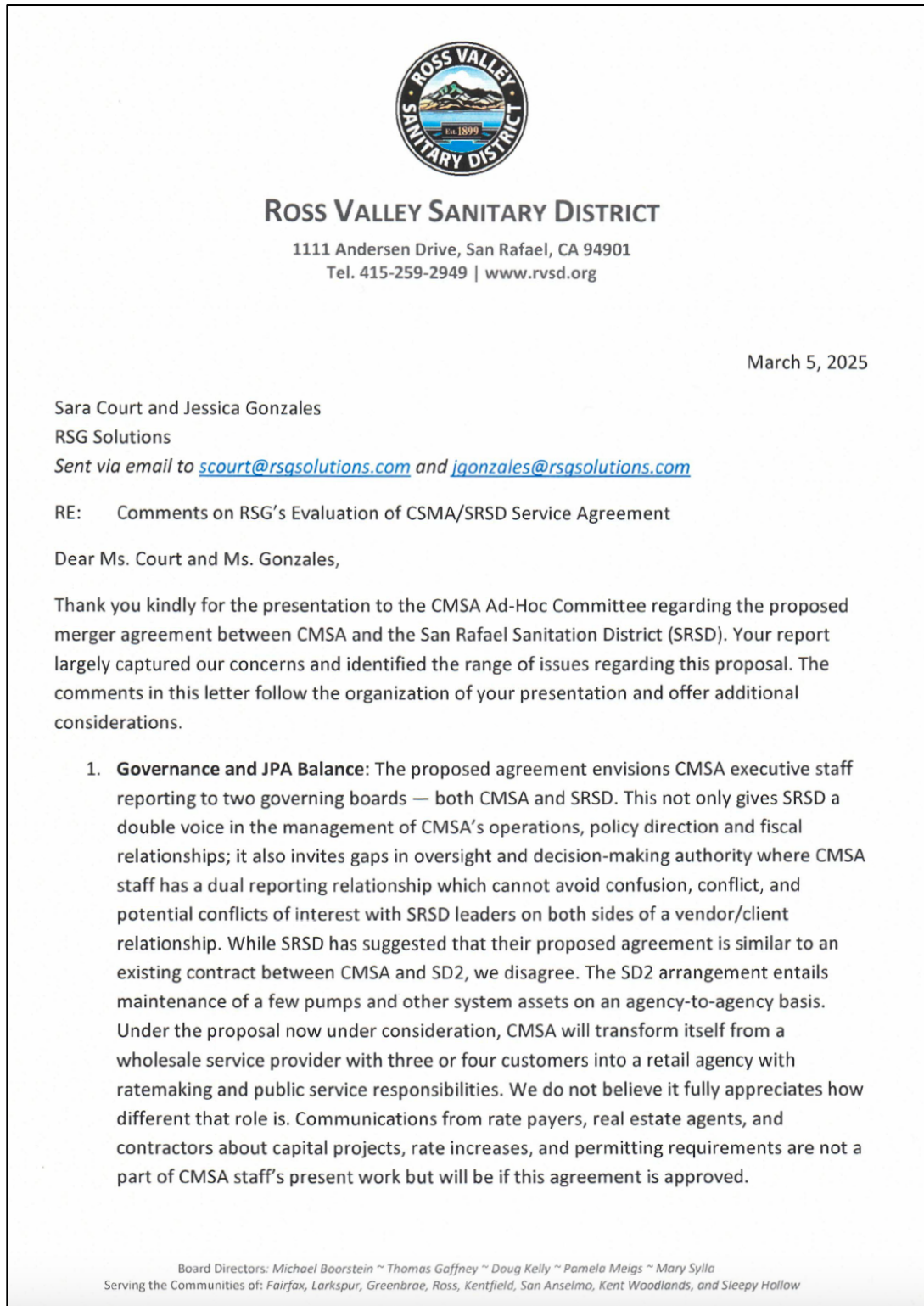
The presentation suggests that some stakeholders felt the process was predetermined or moved quickly. However, SRSD has engaged in multiple public study sessions, a board retreat, and ongoing discussions since 2021 (when MRG completed their review of SRSD), demonstrating a deliberate and open process. It may be helpful to highlight these efforts more explicitly to ensure that the report accurately reflects the level of public engagement that has taken place.

7. Regional Benefits & Long-Term Best Practices

The final report should place greater emphasis on the broader benefits of this transition. This agreement represents a step toward regional consolidation, which has been a longstanding goal in Marin County and aligns with best practices in wastewater management. The transition enables more efficient service for ratepayers, workforce stability, and cost benefits through streamlined operations. These outcomes should be a central takeaway in evaluating the success of this transition.

RVSD Additional Comments:

Following the meeting, comments were provided to RSG by RVSD Assistant General Manager Felicia Newhouse on March 5, 2025:



Sara Court and Jessica Gonzales

March 5, 2025

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2. **Finance and Pension Liabilities:** Post-merger, the SRSD workforce would be better paid and this – it is asserted – would result in improved recruitment and retention for the collection system jobs. But SRSD employees gaining more generous pension benefits as CMSA employees will more likely cause earlier retirements. SRSD should realistically model when its workforce can be expected to turn over and at what cost. An actuary would be required to estimate the cost difference of the more generous pension benefits so they can be allocated to SRSD and not to CMSA’s other member agencies. An actuary can advise whether pension costs can be allocated via formula or whether future uncertainties will require periodic estimates of these costs. In addition, we suggest that the potential liability of CMSA’s three member agencies for its pension obligations under Government Code section 6508.2 upon its termination or reorganization also bears mention in your report.
3. **Operational Services:** There will be legacy costs transferred to CMSA that should be charged to SRSD that are difficult to identify and estimate at the outset. Some costs relate to SRSD’s infrastructure, which may have unfunded maintenance, hidden capital costs, and the risk of higher operating costs or spills, generating RWQCB fines. Does CMSA know what it is taking on and have a plan to address it? Is CMSA able to isolate these costs to SRSD, rather than exposing cross-subsidy by CMSA’s other customers? What about costs related to SRSD’s regulatory compliance — are its WDRs and capital improvement plans current and legally compliant? Or do these represent hidden costs to CMSA, too? And what of the indirect cost impacts related to CMSA’s operations? For example, what is the opportunity cost of the CMSA land to be devoted to housing 17 SRSD employees? Can CMSA still pursue recycled water and other capital improvements if it devotes treatment plant real estate to housing SRSD staff? Finally, can the CMSA member agencies trust that CMSA staff will fairly and accurately allocate these myriad costs to SRSD?
4. **Employee Considerations:** There is a stepwise tension between vetting SRSD’s employees before hiring them and achieving necessary agreements with labor unions. And there are other conundrums about the proposed workforce integration — if the workforces are not integrated, workplace friction and inefficiencies may follow. If they are integrated, it will be much more difficult to identify costs that should fairly be allocated to SRSD. SRSD may have problematic employees that CMSA would hire to avoid friction with SRSD’s bargaining units. Since CMSA does not intend to confer with its own labor unions until after the SRSD agreement has been approved, it exposes CMSA to legal

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and practical risks of negotiating leverage by CMSA's unions. CMSA bargaining groups may lose (or claim to lose) work or promotional opportunities to SRSD's workforce. Even more likely, they will demand greater compensation to which they could argue entitlement as more highly trained treatment plant operators as compared to the collection system classifications. How will CMSA staff calculate the costs owed by SRSD incurred by future labor negotiations that result in additional compensation to CMSA employees?

5. **Legal and Indemnification:** While the four agencies' counsel will certainly want to review and discuss how indemnification terms are drafted, the current concern is how they are conceived — the deal points rather than how they are expressed. CMSA and SRSD should clarify which is responsible for the legacy risks and costs to CMSA resulting from the merger as to employees' pensions, vetting, etc.; as to SRSD's physical infrastructure; and as to its regulatory compliance. When legal or contractual issues arise between the two boards, who must sit out during deliberations and votes?
6. **Process and Transparency:** As RSG notes, CMSA and SRSD should allow sufficient time for the four agencies' counsel to review and confer on drafting issues once the scope and terms are settled. Once made, this contract will be very difficult to revise or dissolve and may govern these parties' relationships for many years. It is at the beginning of crafting such an agreement that is the time to develop a clear, understandable and fair process to extricate both parties from the agreement. If that is not in place, years later when relationships are frayed and litigation is at play, it is too late to execute a smooth or cost-effective process. CMSA must engage subject matter experts to ensure that the agreement is crafted to protect both parties by clearly laying out of all issues, roles and responsibilities.
7. **Alternatives:** We recognize that CMSA contracted with RSG for a scope of services that does not include review of alternatives to the proposed contract between SRSD and CMSA. However, we think you should be aware of the practical alternatives to meet SRSD's stated purpose to address its claimed difficulty in recruiting and retaining staff. That awareness is necessary to allow you to meaningfully review the proposal before us. Such alternatives include: (i) administrative separation of SRSD from the City of San Rafael so it can set its own agency personnel policies and pay what is needed to attract and retain staff; (ii) a LAFCO proceeding to change SRSD from a Sanitation District to a Sanitary District with an independently elected board of directors, further separating it

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from the City of San Rafael; (iii) contract for services with another sewer collection agency like Ross Valley Sanitary District or Las Gallinas Valley Sanitary District, (iv) a merger of SRSD with another agency, perhaps Las Gallinas Valley Sanitary District, so the City of San Rafael could have one sewer provider, or (v) a merger of CMSA with all of its member agencies, not just SRSD, eliminating the risk of cross-subsidies among them inherent in the current proposal.

Lastly, the history of communications between RVSD and SRSD has been questioned. We believe it's clear that RVSD was not invited for stakeholder input to SRSD's "strategic planning" until after they and CMSA's staff had committed to the current proposal. In any event, it is sufficient to observe there are different views on this. It would be best to avoid any future misunderstandings as this proposal is presented to the public. To that end, what is the plan for community engagement? Do CMSA and SRSD intend to make a fundamental change in how SRSD provides services and CMSA's role in serving its member agencies without public engagement beyond Brown Act requirements? RVSD believes that some form of public outreach is appropriate before this agreement is concluded as it will not be easily undone.

Sincerely,



Mary Sylla
RVSD Board President/CMSA Commissioner



Tom Gaffney
RVSD Board Director/CMSA Ad-Hoc Member

Cc: CMSA General Manager Jason Dow
CMSA Commissioner Eli Beckman
CMSA Ad-Hoc Member Dean DiGiovanni

EXHIBIT F: DIRECTION AND COMMENTS FROM THE MARCH 20, 2025, CMSA JPA AD HOC COMMITTEE MEETING

Action Items:

At the March 20, 2025, CMSA JPA Ad Hoc Committee Meeting, the following Action Items were discussed for each recommendation in the report:

Recommendation #1:

- Working Group: Clarify or implement a definitions section in the Agreement to delineate roles of SRSD (Board/Staff) and CMSA (GM/Board), reducing potential confusion.
- RSG: Increase the clarity in the report concerning roles of SRSD and CMSA.
- Working Group: Amend the Agreement to clarify SRSD Board approval for any actions beyond given signature authority.
- Working Group: Introduce a process in the Agreement to handle minor disputes efficiently.

Recommendation #2:

- RSG: Include impacts of retiring employees in the annual actuarial review process.

Recommendation #3:

- RSG: Refine the recommendation in the report to expand on overhead charges and overhead methodology.
- Working Group:
 - Establish a detailed budget sheet highlighting distinctions between direct costs, shared services, and overhead costs.
 - Revise the Agreement to permit annual adjustments to overhead charges and clarify SRSD's responsibilities regarding unexpected costs.
 - Revise the Agreement to include a 10% overhead rate for CMSA JPA staff working on SRSD tasks, aligning with existing practices.
 - Revise section 4 of the Agreement to specify what the 5% overhead factor entails.

Recommendation #4:

- Working Group:
 - Include performance metrics in the Agreement or reference the SMMP or specific KPIs.

- Include periodic reports to the CMSA board to foster trust in the transition's success.

Recommendation #5:

- Working Group: Integrate a legal review step into the Agreement draft schedule.

Recommendation #6:

- Working Group: Add a clause to the Agreement that establishes CMSA's obligation to provide periodic reports to the CMSA Board and distribute them to all JPA member agencies, promoting transparency and ongoing communication.

RVSD Additional Comments:

Following the meeting, comments were provided to RSG by RVSD Assistant General Manager Felicia Newhouse on March 21, 2025:

On behalf of the Ross Valley Sanitary District Board of Directors, RVSD Board President and CMSA Commissioner Mary Sylla, and RVSD Board Director and CMSA JPA Ad-hoc Committee Member Tom Gaffney, submit the following comments on the RSG draft report evaluating the proposed merger agreement between CMSA and SRSD:

- As discussed at the meeting and agreed by the Committee, in both the report and in the proposed agreement, references to "CMSA" should always specify "CMSA Board" or "CMSA General Manager". Similarly, references to SRSD should specify who that means. For example, SRSD staff is actually City of San Rafael staff, and in the future will be CMSA staff, so that is confusing. It's also confusing that the SRSD Board (Mayor Kate Colin, Maribeth Bushey, and Dennis Rodoni) is different from the CMSA Commissioners who represent SRSD (Dean DiGiovanni, Maribeth Bushey, and sometimes Alan Zahradnik and Marc Solomon).
- The report states that the objective of the evaluation "is not to explore alternative options" (Introduction, page 1). Regardless, the report should absolutely make the recommendation to explore alternative options considering the Governance & JPA Balance issues which cannot be resolved by any agreement language short of dissolving the SRSD governing board. This merger of the two agencies while preserving the separate authority of the SRSD Board is poised to promote confusion and disharmony among the CMSA JPA members.
- In the report's History of Action Taken, the initial discussions by SRSD were documented to have started in February 2023. It should be made clear who was involved in those discussions, and specifically, when the CMSA's general manager was aware of these discussions.

- In Recommendation #1 "Clarify SRSD's Ongoing Approval Authority and Oversight Role" (page 19), CMSA GM Jason Dow offered that the resolution process would be that the CMSA GM and the SRSD Board President would get together to resolve minor disputes. This is not an acceptable framework because the CMSA GM does not represent RVSD favorably. This will be an ongoing trust and confidence issue that needs to be addressed.
- In Recommendation #3 "Increase Financial Transparency" (page 20), how will new employees, such as the proposed new CMSA HR staff cost be allocated? And how will increased costs for existing CMSA staff who demand higher wages after the merger be allocated?
- In Recommendation #6 "Centralize Information Sharing for Transparency and Alignment" (page 21), this should be written in more clear and direct language and should be the second recommendation after Governance & JPA Balance. At the Committee meeting, Jason Dow responded to this discussion point as if it were a matter of regular (quarterly or annual) reports to the CMSA Board after the agreement was signed when in fact it is regarding the process of preparing the proposed agreement in the first place. Communication from the CMSA GM to the whole of the JPA membership has been lacking from the beginning which is why RVSD is aggrieved. A good example of this is the lack of transparency in Jason Dow's staff report for this item which fails to mention that comments on the draft RSG report would be due the day after the Ad-hoc Committee meeting. The staff report states that "RSG would like the Committee to discuss and provide comments on the draft report, and agree on revisions at the meeting to include in the final report." This is vague and misleading when in fact the comments due on the draft report were established by the CMSA GM as contract manager and could have been more clearly stated. Neither RVSD nor SRSD were aware of this timeline. It has been very difficult, as RSG notes, for all of the JPA membership to obtain information about "key decisions and transition progress". Documents regarding the merger agreement process dating from the SRSD August 2021 "Organizational Review and Analysis Report" conducted by Municipal Resource Group have not been shared by Jason Dow to RVSD and are not available on the SRSD website. Another example would be the draft CMSA/SRSD agreement document itself. The RSG draft report recommendations refers to specific sections of the draft agreement which do not align with the most recent publicly available agreement document (December 2024) because, according to Jason Dow, the agreement has since been updated by the "working group" (Jason Dow, Paul Causey and Doris Toy) but has not been shared publicly. How is the Ad-hoc Committee, let alone RVSD representatives, supposed to comment on the RSG recommendations to the agreement without the recent agreement document?
- Exhibit D "Key Issues Raised and Clarifications" (page 29), this is an example of where, in the opening sentence, "CMSA" should be replaced by "the CMSA General Manager". CMSA GM Dow was given the "key issues" and responded with his own

"clarifications" (i.e., counterpoints). The clarification regarding the CMSA Board structure as 2:2:1 is questionable. The CMSA/SRSD Board structure will be 5:2:1.

- o RVSD repeats its request to understand the evaluation of alternatives to the CMSA/SRSD merger, including SRSD's opportunity to establish itself as an independent special district thereby avoiding the conflicts created by the proposed agreement. The impetus for the proposal was SRSD recruitment and retention issues; however, SRSD is fully staffed and pay increases have been approved by the City of San Rafael, including for the SRSD GM (which, as noted above, will likely cause a compaction issue with the CMSA GM). Lastly, RVSD notes that while the CMSA GM was appointed the contract manager, the RSG study was commissioned equally by SRSD and RVSD (\$20k/each) and RVSD respectfully requests that our comments be given appropriate consideration of the future consequences ahead for political dysfunction of the CMSA JPA.



PERFORMANCE METRICS MONTHLY REPORT

OPERATIONS & MAINTENANCE – DECEMBER 2025

Prepared by: Patrick Filipelli
Senior Business Systems Analyst

Date: January 2026

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

DISTRICT MISSION

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

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INTRODUCTION

Purpose

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

Definitions

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

Items of Note in Current Reporting Period

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

Operations

- Newer District staff received 8-hour CWEA course in traffic control training located in Napa, CA. The training incorporated the introduction to the basic principles of temporary work zone traffic control and traffic control flagging - taught by CalTrans' Gordon Wang, P.E. This comprehensive one-day training course was designed to instruct students on the fundamentals of traffic control in accordance with the current California Manual on Uniform Traffic Control Devices (MUTCD). This ensures newer staff are aware of state requirements and ensures a smooth path of travel for vehicles while shielding staff from the hazards of vehicle traffic in the workplace.

Pump Crew

- Staff removed and replaced Pump 2 (25 HP) at Pump Station 10 (Larkspur Landing) after identifying a seal that was allowing water to enter the pump's oil-filled cavity. Prompt action prevented potential equipment damage and minimized the risk of operational downtime. The pump was replaced with a spare unit from inventory, and the associated check valves were cleaned, restoring full and reliable station operation. Staff are coordinating with the pump manufacturer to determine repair or replacement costs and to ensure that critical spare inventory remains adequately stocked.
- During December, the Pump Crew partnered with Peterson Power Systems to complete generator service at the District's largest Pump Station 15 (Kentfield). The work included replacing a leaking water pump and performing load bank testing to verify generator performance at maximum output. These activities confirmed proper operation under full load and ensured reliable backup power during outages or emergency conditions, important for the wet weather season.

- Training was conducted with two newer employees who recently rotated onto the pump crew as part of their probationary cycle. Staff received instruction on the operation and setup of the Kohler portable generator, the Primex water level control system, and pump station work order procedures. This hands-on training reinforces safe operation, effective troubleshooting, and efficient response during after-hours callouts and emergency situations, ensuring personnel have the knowledge required to perform duties to District standards.

Line Maintenance Crew

- Line Maintenance received additional support during the month of December with the assignment of three additional staff members. This provided benefits in two key areas: first, it allowed two newer staff members to gain valuable experience with hydro-jetters and to develop familiarity with the Greenbrae easements; secondly, it ensured Line Maintenance remains on schedule in preparation for the 2026 year, when the workload will increase significantly to include overlaps of one-year, three-year, five-year, and high frequency (Hot Spot or HFC) pipe cleaning.
- The District's new Data Risk Model, a blockage prediction model, has led to changes to the line maintenance cleaning schedule. After thorough review and consideration of the Data Risk Model, staff have determined that all four-inch pipes should be placed on a maximum of two-year cleaning schedule due to risk of blockages and spills. Any four-inch pipe previously scheduled beyond two-years were adjusted to a new two-year interval. This change resulted in several pipes falling behind schedule, thereby elevating them to high-priority status for line maintenance. To address this, pipe cleaning for the affected lines has been scheduled for January 2026 to ensure all infrastructure is maintained properly and the District's spill prevention effectiveness is enhanced.
- A spill was avoided by staff performing scheduled line maintenance when they encountered a surcharge at node G224.070 on Corte Amado in Greenbrae. Staff proceeded downstream and set up at node G224.060, where they cleared a root blockage at approximately 70 feet. To ensure the system was fully restored, staff cleaned the line twice and confirmed it was clear utilizing a CCTV push camera. Staff then utilized the supervisor review function within the CMMS to initiate a follow-up with the Ops Superintendent and Repair Crew Supervisor, as significant root intrusion was also identified in the upper system between nodes G224.090 and G224. 070. Staff will work to address these deficiencies to prevent further blockage events.

Repair Crew

- Staff had a productive month, installing 35 point repairs utilizing the internal pipe patch repair system. Much of this work is to repair the most defective "Grade 5" defects, specifically categorized as "visible void", within the RVSD collection system. The number of repairs conducted included locations as follows. Fairfax-3, San Anselmo-5, Bon Air-5, Larkspur-11, Ross-3, Kentfield-4 ,Greenbrae-4.

- Staff also performed 15 manhole rehabilitations within the District's service area. Rehabilitation work ensures a free-flowing system, as rough, misaligned channels, failing bases or rim and covers can allow debris and infiltration to enter the collection system and block the conveyance of the sanitary sewer, possibly causing spills. The number of repairs conducted included locations as follows. San Anselmo-8, Larkspur-3, Fairfax-4.

Condition Assessment Crew

- Staff routinely perform tests and preventive maintenance of the Smart Cover system. During the month of December, staff assessed eight Smart Cover units to ensure their reliability. These routine assessments include testing antennas, changing batteries, and cleaning and calibrating the sensors at each of the Smart Cover locations. A total of 15 full-time equivalent (FTE) hours were committed to Smart Cover maintenance in December.
- In December, Condition Assessment staff responded to four service calls across the District, dedicating a total of 14 staff hours to address a variety of issues. These included a lateral overflow (PLSD) at 410 Oak Ave, San Anselmo, one slow draining lateral, and a private issue at 75 Corte Placida, Greenbrae. Staff also responded to two odor complaints at 713 Center Blvd, Fairfax, 33 Rosebank Ave, Kentfield with no District related issues. Each response provided excellent customer service, supported public health and safety and reinforced the integrity of the District's infrastructure.
- While performing routine CCTV assignments, staff have also been identifying failing lateral connections. Upon discovery of voids or failed connections, staff contact residents to dye test laterals for parcel owner confirmation and repair notifications. In December, staff dye-tested two residential lines and identified two lateral connections in need of repair, at W Baltimore Ave (Larkspur) & Indian Rock Court (San Anselmo). Property owners are sent notice of their defective lateral and encouraged to contact the District for information and assistance.

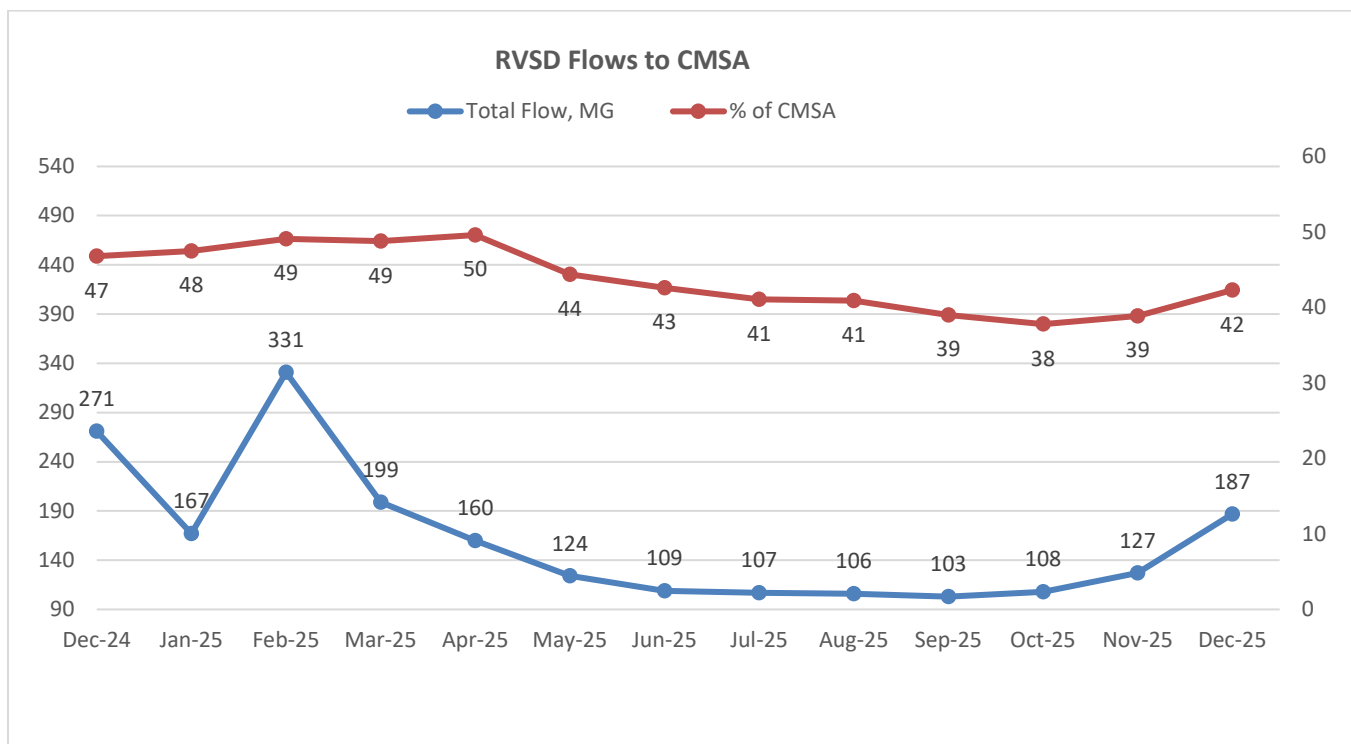
PUMP STATIONS

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

Flow

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

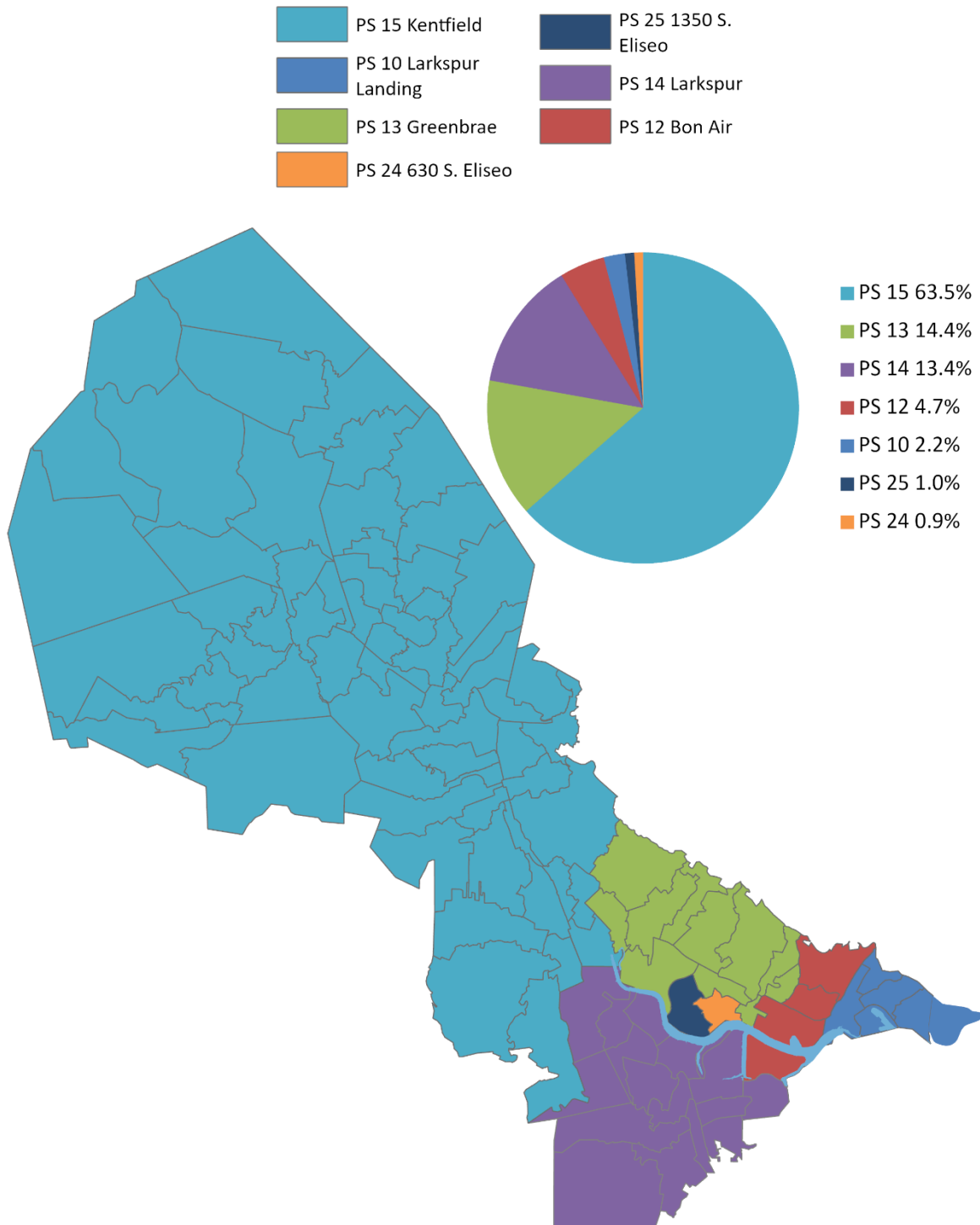
Flow	
Total Flow Volume	187 MG
ADWF	3.6 MGD
Total Flow Volume versus Calculated ADWF Volume	1.68
PWWF	21.6 MGD
Wet Weather Peaking Factor (PWWF/ADWF)	6.0



Pump Station Flow

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

Total Flow By Pump Station



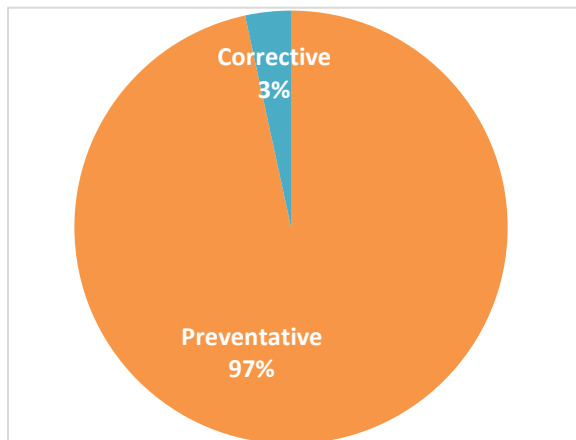
Pump Station Maintenance

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

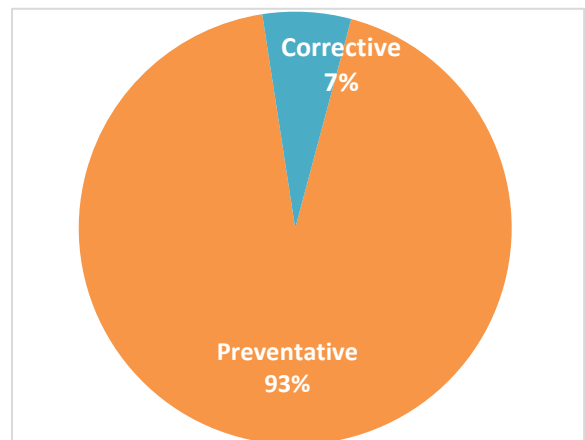
Maintenance Type Performed		
Maintenance Type	Current Month	FYTD
Mechanical Preventative	101	461
Mechanical Corrective	3	28
Electrical Preventative	41	133
Electrical Corrective	2	14
TOTAL	147	636

Distribution of Pump Station Maintenance

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



Maintenance Type Current Month



Maintenance Type FYTD

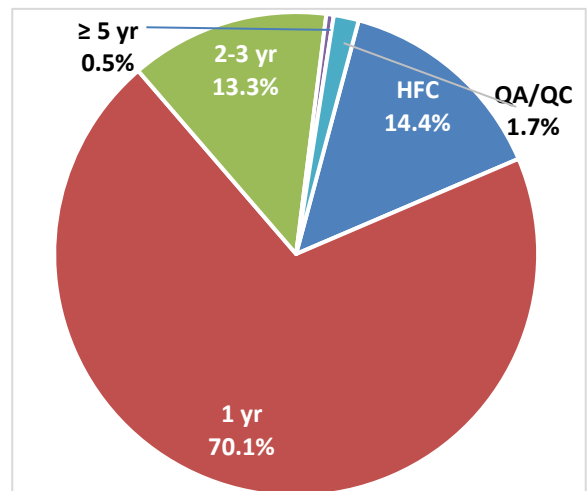
GRAVITY SEWER LINES

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

Pipe Cleaning

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

Pipe Cleaning Footage		
Cleaning Schedule	Current Month	FYTD
HFC	1,494	61,447
1 yr	59,982	299,241
2-3 yr	17,790	56,859
≥ 5 yr	0	2,113
CCTV QA/QC	2,430	7,140
TOTAL	81,696	426,800

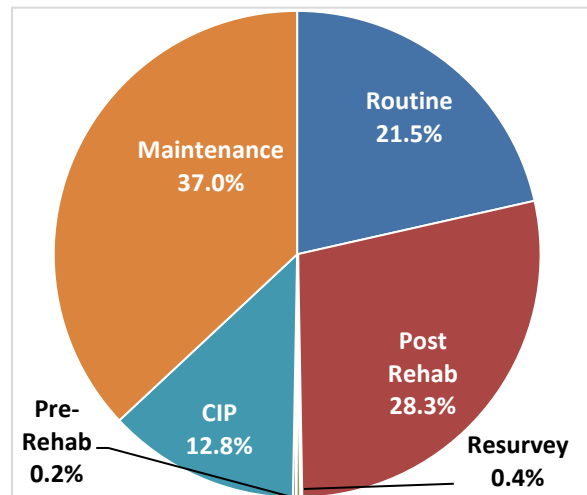


Cleaning and QA/QC Completed by Schedule

Condition Assessment

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

CCTV Inspection Footage by Purpose		
CCTV Purpose	Current Month	FYTD
CIP Assessment	0	10,796
Maintenance Related	2,080	31,258
Routine Assessment	6,108	18,162
Resurvey	316	316
Post Rehab	741	23,898
Pre-Rehab	0	151
I/I Investigation	0	0
TOTAL	9,245	84,581



CCTV Completed by Purpose

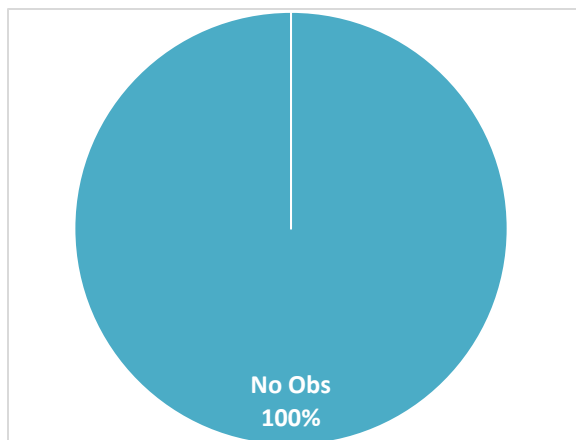
Manhole Observations

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

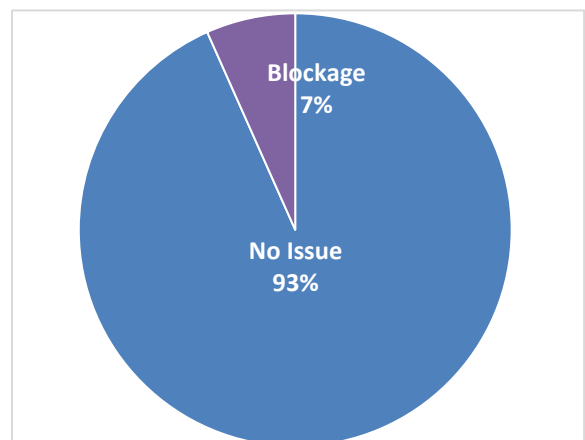
Manhole Observations		
Finding	Current Month	FYTD
No issue	0	14
Cleaning Needed	0	0
Maint. Needed	0	0
Risk of Blockage	0	1
TOTAL	0	15

Distribution of Observations

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



Observations Current Month



Observations FYTD

District Water Use

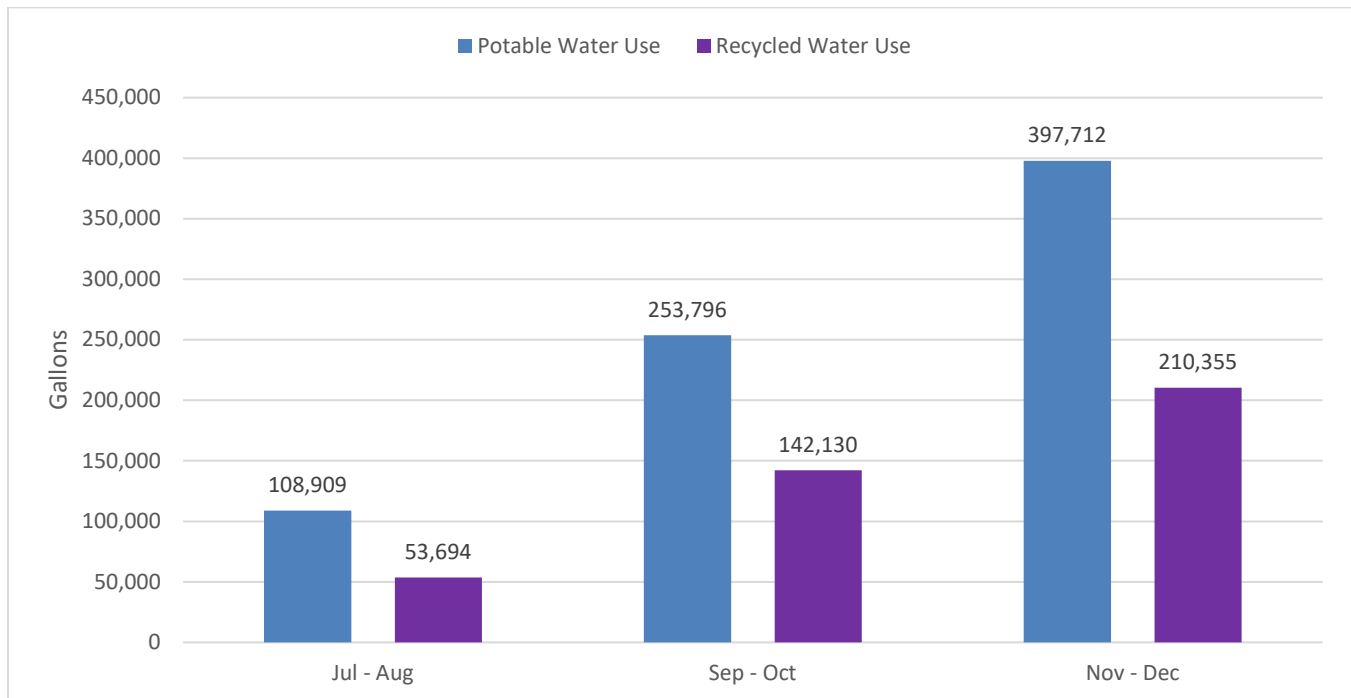
The District uses recycled water for sewer cleaning, using disinfected-23 MPN quality water from the CMSA truck fill station. Below is the total recycled water usage for the current month and fiscal year.

Recycled Water Use by Purpose (in gals)		
Purpose	Current Month	FYTD
Sewer Cleaning	33,868	208,081
Dust Control	1,145	2,274
TOTAL	35,013	210,355

Distribution of Water Use

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

FY 2025/2026 Cumulative Potable and Recycled Water Use



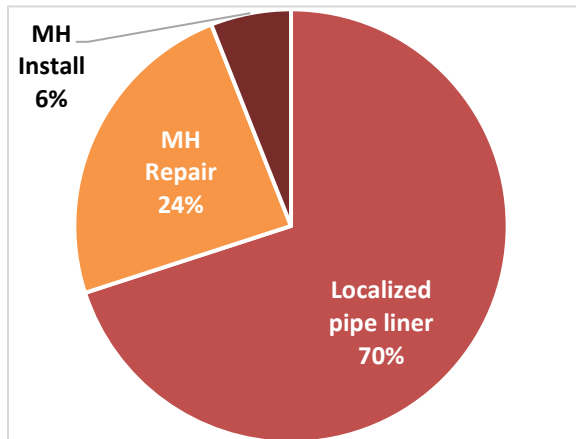
Repair

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

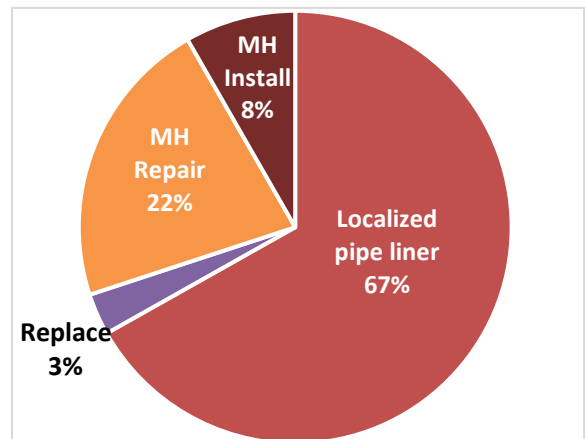
Repair Activity by Type		
Repair Type	Current Month	FYTD
Localized pipe liner	35	129
Replacement Repair	0	6
Manhole repair	12	42
Manhole Install	3	16
TOTAL	50	193

Distribution of Repair Work

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



Repair Type Current Month



Repair Type FYTD

Fats, Oils and Grease (FOG) Program

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

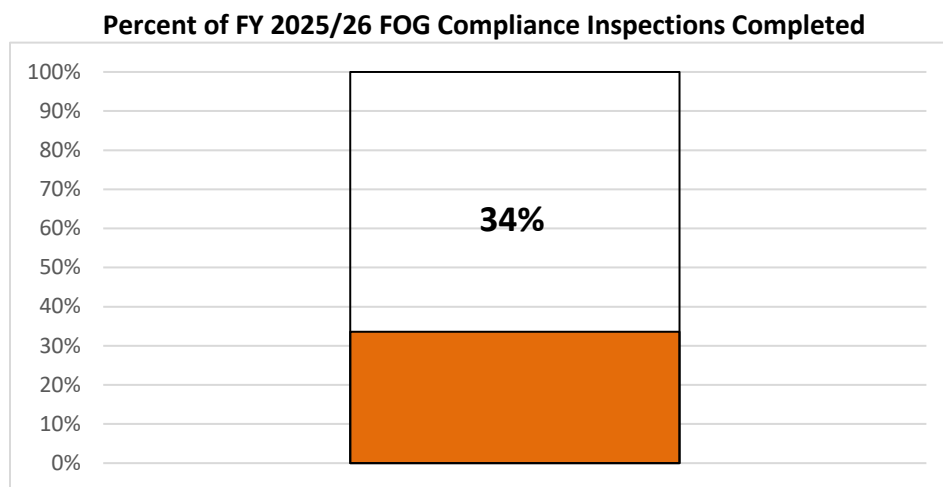
Inspections Performed			
Purpose	Current Month	FYTD	Total Planned INSP
Compliance	3	49	146
TOTAL	3	49	146

FOG Compliance Inspections

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

FOG Compliance Annual Progress

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



LATERAL INSPECTIONS

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

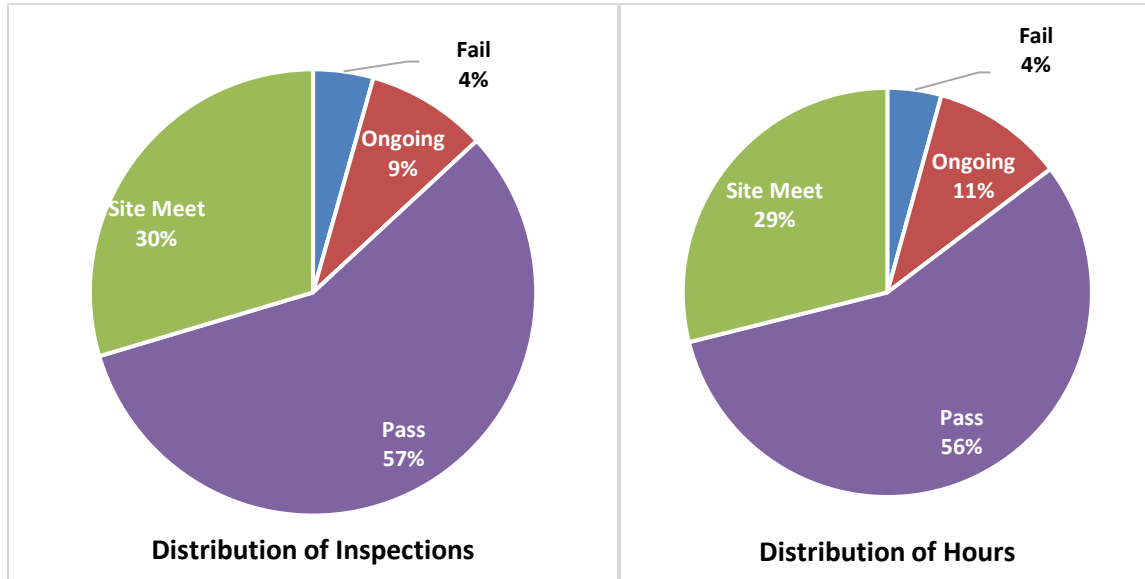
Number of Inspections and Footage Replaced

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

Lateral Inspections				
Type	INSP Current	INSP FYTD	Hours Current	Hours FYTD
Fail	0	9	0	9
Ongoing	3	18	3	22
Pass	16	118	16	119
Site Meet	7	61	7	61
TOTAL	26	206	26	211

Lateral Replacements				
Type	INSP Current	INSP FYTD	Footage Current	Footage FYTD
Repaired	2	8	82	307
Replaced	14	110	966	7,935
TOTAL	16	118	1048	8,242

Distribution by Inspection Type



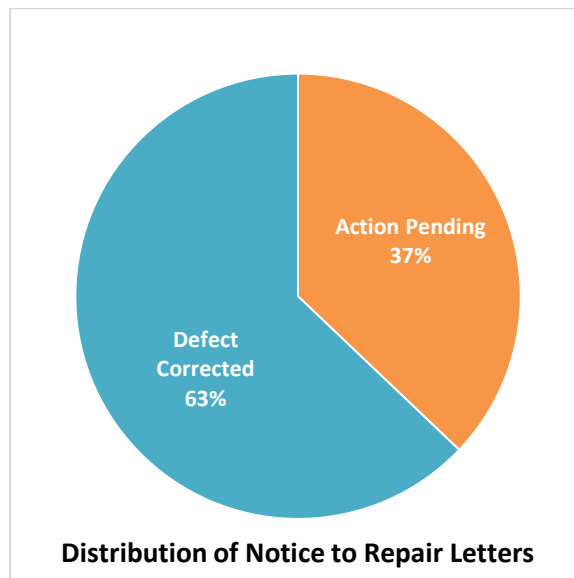
Dye Testing

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

Dye Tests				
Type	Current	FYTD	Hours Current	Hours FYTD
Dye Test	2	7	2	9
TOTAL	2	7	2	9

Notice to Repair

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



SERVICE CALLS

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

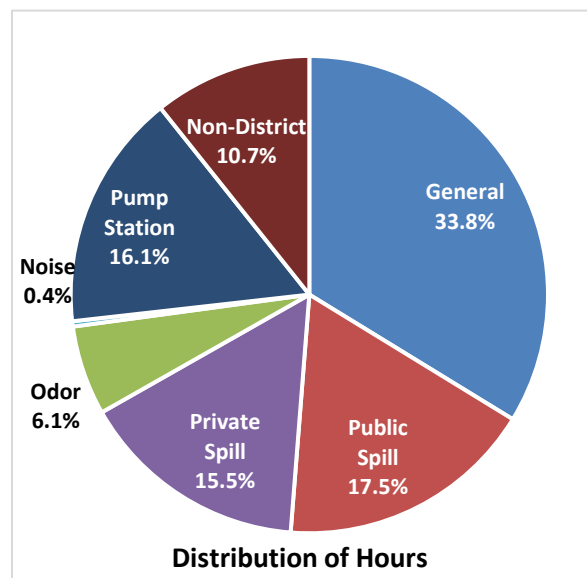
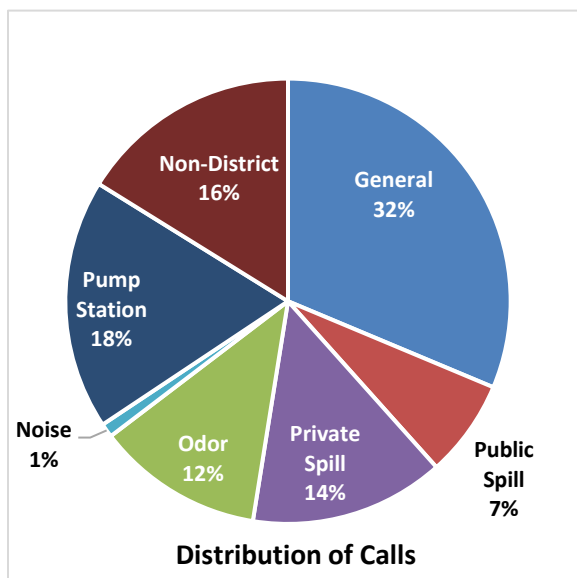
Number of Calls and Staff Hours

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

Calls and Hours by Cause of Service Call				
Cause	# Calls	Calls FYTD	Staff Hours	Hours FYTD
General	5	31	16	189
Public Spill	0	7	0	98
Private Spill	2	14	12	87
Odor complaints	1	12	1	34
Noise complaints	0	1	0	2
System Monitoring	0	0	0	0
Pump Station Alarms	2	18	10	90
Non-District incidents	3	16	10	60
TOTAL	13	99	49	560

Distribution by Cause

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



SANITARY SEWER SPILLS

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

Spill Categories

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

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

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

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

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

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

Public Spills by Category

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

Spills by CIWQS Category				
Category	# Spills	Spills FYTD	Volume, gal	Volume FYTD
1	0	3	0	8,220
2	0	0	0	0
3	0	0	0	0
4	0	4	0	94
TOTAL	0	7	0	8,521

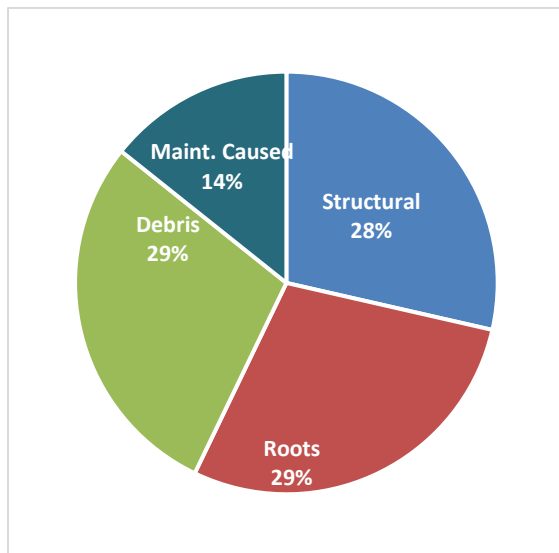
Public Spills by Cause

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

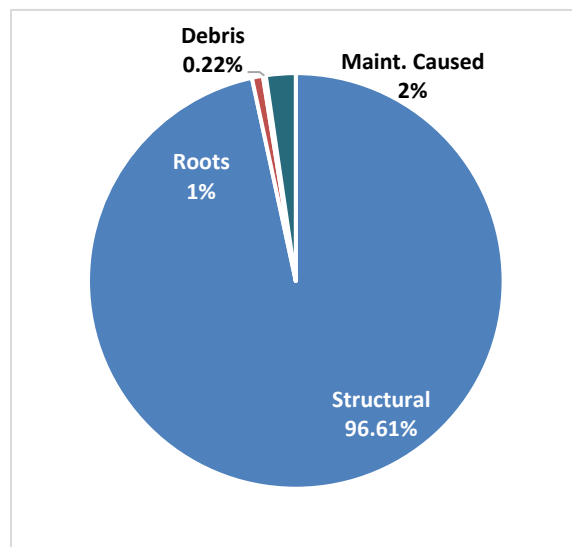
Spills by Cause				
Category	# Spills	Spills FYTD	Volume, gal	Volume FYTD
Structural	0	2	0	8,232
Roots	0	2	0	73
Debris	0	2	0	19
FOG	0	0	0	0
Construction	0	0	0	0
Surcharge	0	0	0	0
Operator Error	0	0	0	0
PS Power Failure	0	0	0	0
CS Maint. Caused	0	1	0	197
Damage by other	0	0	0	0

Distribution of Spills by Cause

Understanding how Spills are distributed by cause allows more effective planning of future O&M, capital improvement, and enforcement activities.



Distribution of Spills



Distribution of Spill Volume

Spill Volume versus Conveyance to WWTP

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

Spill Volume versus WWTP Influent			
Month	Spill, gal	WWTP, gal	%
December	0	187,000,000	0%

ACRONYMS, ABBREVIATIONS, TERMS, AND DEFINITIONS

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

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ROSS VALLEY SANITARY DISTRICT

Fiscal Year 2025/26 Final Levy Summary Report For:

Ross Valley and Larkspur Sewer Service Charge

November 2025

FISCAL YEAR 2025/26 LEVY SUMMARY

Established on May 27, 1899, the Ross Valley Sanitary District (the “District”) is believed to be California’s oldest sanitary district. The District operates and maintains approximately 200 miles of collection sewer lines and 19 pumping stations which collect, pump, and transport wastewater to Central Marin Sanitary Agency for treatment. Service areas include Fairfax, San Anselmo, Ross, Larkspur, Bon Air, Sleepy Hollow, Kentfield, Kent Woodlands, Oak Manor and Greenbrae.

On May 22, 2024, the District’s Board of Directors (the “Board”) adopted Ordinance No. 102 which repealed Ordinance No. 101, enacted a new five-year rate schedule through 2028/29.

ROSS VALLEY SEWER SERVICE CHARGE

The summary of the applied levy for Fiscal Year 2025/26 is as follows:

Parcel Count ⁽¹⁾	Billed Accounts	FY 2025/26 Levy Amount ⁽²⁾
13,660	14,370	\$24,714,774.54

- (1) Does not include an additional 1,312 parcels not levied, which include vacant lots, HOA property, and commercial property with no water meters. Includes corrections and adjustments through November 10, 2025.
- (2) Includes direct billed amounts not placed on the Marin County tax roll. Excludes additional corrections or adjustments that may occur during the remainder of the year, and County collection fees of \$2 per parcel.

LARKSPUR SEWER SERVICE CHARGE

The summary of the applied levy for Fiscal Year 2025/26 is as follows:

Parcel Count ⁽¹⁾	Billed Accounts	FY 2025/26 Levy Amount ⁽²⁾
1,942	2,072	\$5,364,984.88

- (1) Does not include an additional 240 parcels not levied, which include vacant lots, HOA property, and commercial property with no water meters. Includes corrections and adjustments through November 10, 2025.
- (2) Includes direct billed amounts not placed on the Marin County tax roll. Excludes additional corrections or adjustments that may occur during the remainder of the year, and County collection fees of \$2 per parcel.

TOTAL SEWER SERVICE CHARGE

The summary of the applied levy for both Ross Valley and Larkspur Zones is as follows:

Parcel Count ⁽¹⁾	Billed Accounts	FY 2024/25 Levy Amount ⁽²⁾
15,602	16,442	\$30,079,759.42

- (1) Does not include an additional 1,552 parcels not levied, which include vacant lots, HOA property, and commercial property with no water meters. Includes corrections and adjustments through November 10, 2025.
- (2) Includes direct billed amounts not placed on the Marin County tax roll. Excludes additional corrections or adjustments that may occur during the remainder of the year, and County collection fees of \$2 per parcel.



Approved Sewer Service Charges Rates (FY 2024/25 – FY 2028/29)

Ordinance No. 102, as adopted by the Board on May 22, 2024, directs the District levy sewer service charge rates per EDU following the assigned rate payer type. Sewer Service Charge rates are disaggregated by which geographic zone a rate payer resides. The two geographic zones approved are the Ross Valley Rate Zone and the Larkspur Rate Zone. The former zone (Murray Park Area) is now included in the Ross Valley Rate Zone. The approved Sewer Service Charge Rates are as follows:

Proposed Annual Sewer Service Charges with EDU Factor	Effective July 1, 2024	Effective July 1, 2025	Effective July 1, 2026	Effective July 1, 2027	Effective July 1, 2028
Ross Valley Rate Zone					
Single Family	\$1,238	\$1,288	\$1,340	\$1,391	\$1,440
Single Family with ADU	\$1,857	\$1,932	\$2,010	\$2,087	\$2,160
Multi-Family	\$1,114	\$1,159	\$1,206	\$1,252	\$1,296
Commercial Low-Strength	\$1,238	\$1,288	\$1,340	\$1,391	\$1,440
Commercial High-Strength	\$2,897	\$3,014	\$3,136	\$3,255	\$3,370
Commercial minimum*	\$966	\$1,005	\$1,045	\$1,085	\$1,123
Larkspur Rate Zone					
Single Family	\$1,773	\$1,844	\$1,918	\$1,991	\$2,061
Single Family with ADU	\$2,659	\$2,766	\$2,877	\$2,987	\$3,092
Multi-Family	\$1,596	\$1,660	\$1,726	\$1,792	\$1,855
Commercial Low-Strength	\$1,773	\$1,844	\$1,918	\$1,991	\$2,061
Commercial High-Strength	\$4,149	\$4,315	\$4,488	\$4,659	\$4,823
Commercial minimum*	\$1,383	\$1,438	\$1,496	\$1,553	\$1,608

*For commercial accounts with no water usage.

Sewer Service charges are assessed per equivalent dwelling unit (EDU) and assigned as follows:

- Single Family residential = 1 EDU.
- Multi-Family = 0.9 EDU per dwelling unit.
- ADU (Accessory Dwelling Unit) = 0.5 EDU.
- Commercial (low-strength and high-strength) = 1 EDU per 205 gallons of average daily wintertime water usage, with a minimum of 1 EDU. High-strength rates are factored 2.34 times higher than low-strength.
- Commercial Minimum = 0.78 EDU.

Sewer Service Charge Assistance Program

The District's Sewer Service Charge Assistance Program offers a 25% discount on sewer service charges to owner-occupants of single-family residences that meet the eligibility requirements as well as low-income multi-family housing projects. Below is a summary of the program activity in 2025

Area	Applicant Type	Parcel Count	Total Discount
Ross Valley Area	Single Family Residential	127	(\$41,055.00)
	Low-Income Multi-Family Housing	23	(6,664.25)
	Commercial	2	(1,835.40)
Larkspur Area	Single Family Residential	19	(8,989.50)
	Low-Income Multi-Family Housing	10	(14,110.00)
Totals:		181	(\$72,654.15)

NBS

Adriene Henderson, Administrator

Melissa Ellico, Project Manager

Nick Dayhoff, Client Success Ambassador

FISCAL YEAR 2025/26 FINAL BILLING DETAIL REPORT

The detailed levy amounts for Fiscal Year 2025/26 can be made available upon request.

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ROSS VALLEY SANITARY DISTRICT

Fiscal Year 2025/26 Annual Report for:

Canyon Road Assessment District

December 2025

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1. DISTRICT ANALYSIS

1.1 District

Canyon Road Assessment District (the “District”) was formed by Sanitary District No. 1 of Marin County, Ross Valley Sanitary District (the “Sanitary District”) to provide funds for the purpose of installing sewer lines and providing sewer service to residential properties within the District. In 2006, the Sanitary District issued its \$437,794 Limited Obligation Improvement Bonds, Sanitary District No. 1 of Marin County, Ross Valley Sanitary District, Canyon Road Assessment District (the “Bonds”) to finance these improvements.

The final scheduled maturity of the Bonds is September 2, 2026.

1.2 Levy

For the Fiscal Year 2025/26 levy, 28 parcels were levied a total of \$37,481.36. There are no parcel changes to report for Fiscal Year 2025/26.

1.3 Funds

The following funds were established by the Resolution Authorizing Issuance of the Bonds, adopted April 4, 2006, and are all held and maintained by the Finance Director of the Sanitary District:

- Costs of Issuance Fund
- Redemption Fund
- Reserve Fund
- Improvement Fund

COSTS OF ISSUANCE FUND

The Costs of Issuance Fund was used to pay all expenses incurred in connection with the authorization, issuance, sale, and delivery of the Bonds. The Finance Director closed the Costs of Issuance Fund on or before July 20, 2006 (90 days from the April 20, 2006, closing date of the Bonds).

REDEMPTION FUND

Moneys in the Redemption Fund are held for the benefit of the District and the bond owners and should be disbursed for the payment of principal of, and interest and any premium on, the Bonds. As of June 30, 2025, the Redemption Fund does not have a sufficient balance to pay the debt service due on the Bonds in September, 2025.

RESERVE FUND

Amounts in the Reserve Fund are available solely for transfer into the Redemption Fund in the event of any deficiency at any time in the Redemption Fund of the amount then required for payment of the principal of, and interest and any premium on, the Bonds and are held by the Finance Director. The initial deposit to the Reserve Fund was \$8,755.90, which was intentionally below the reserve requirement, but because of the high credit rating of the Bonds, and the District’s participation in the Marin County Teeter Plan, the intent was that interest earnings would be allowed to accrue in the Reserve Fund until the balance equals the reserve

requirement. As of June 30, 2025, the Reserve Fund did not meet the Reserve Requirement of \$36,750. Despite the shortcoming, the District anticipates crediting the balance of the Reserve Fund toward the final debt service payment of the Bonds to reduce property owner assessments.

IMPROVEMENT FUND

The Improvement Fund was used to pay all costs associated with the improvement project. The Improvement Fund has been closed, as the improvement project has been completed.

1.4 Delinquencies

As of June 30, 2025, there are two parcels delinquent for the 2024/25 levy, totaling \$2,419.88. NBS will continue to monitor delinquencies and recommend the appropriate delinquency management actions to the Sanitary District as needed.

NBS

Adriene Henderson, Administrator

Melissa Ellico, Project Manager

Nick Dayhoff, Client Success Ambassador

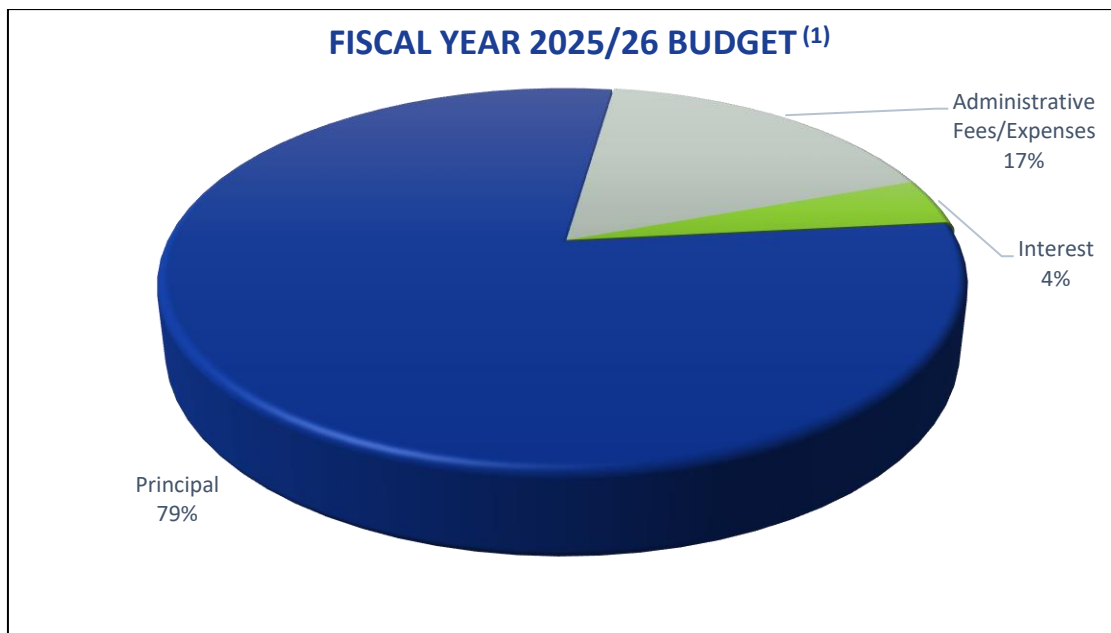
2. LEVY ANALYSIS

2.1 Levy Summary

A summary of the levy for Fiscal Year 2025/26 is shown in the table and chart below.

Description	Amount
Principal	\$35,000.23
Interest	1,749.90
Administrative Fees/Expenses ⁽¹⁾	7,606.23
Reserve Fund Credit	(6,875.00)
Total Levy:	\$37,481.36

(1) Includes installment rounding for placement on the Marin County tax roll.



(1) Does not include Reserve Fund credit.

3. FINANCIAL STATUS

3.1 Fund Balances

Fund	6/30/2025 Balance
Improvement Fund	Closed
Redemption Fund	\$31,924.75
Reserve Fund	8,163.17
Cost of Issuance Fund	Closed

3.2 Redemption Fund

Description	Amount
Redemption Fund Balance 6/30/2025	\$31,924.75
9/2/2025 Debt Service	(31,625.00)
9/2/2025 Bond Call	(0.00)
Estimated Administrative Expenses ⁽¹⁾	(299.75)
Estimated Redemption Fund Balance 12/2025	(\$0.00)

(1) Estimated administrative expenses available until next County apportionment.

3.3 Reserve Fund

Description	Amount
Reserve Fund Balance 6/30/2025 ⁽¹⁾	\$8,163.17
Reserve Requirement ⁽²⁾	36,750.00
Estimated Reserve Fund Surplus/Deficit	(\$28,586.83)

(1) The bonds are scheduled to mature on September 2, 2026; however, the District intends to make final debt service payment six months early on March 2, 2026.

(2) Reserve Requirement means as of any date of calculation, an amount not to exceed the lesser of (a) maximum annual debt service on the outstanding Bonds or (b) 10% of the total of the proceeds of the Bonds.

3.4 Value to Lien Ratio

Description	Amount
Assessed Value ⁽¹⁾	\$25,466,330
Unbilled Principal ⁽²⁾	0
Ratio	N/A

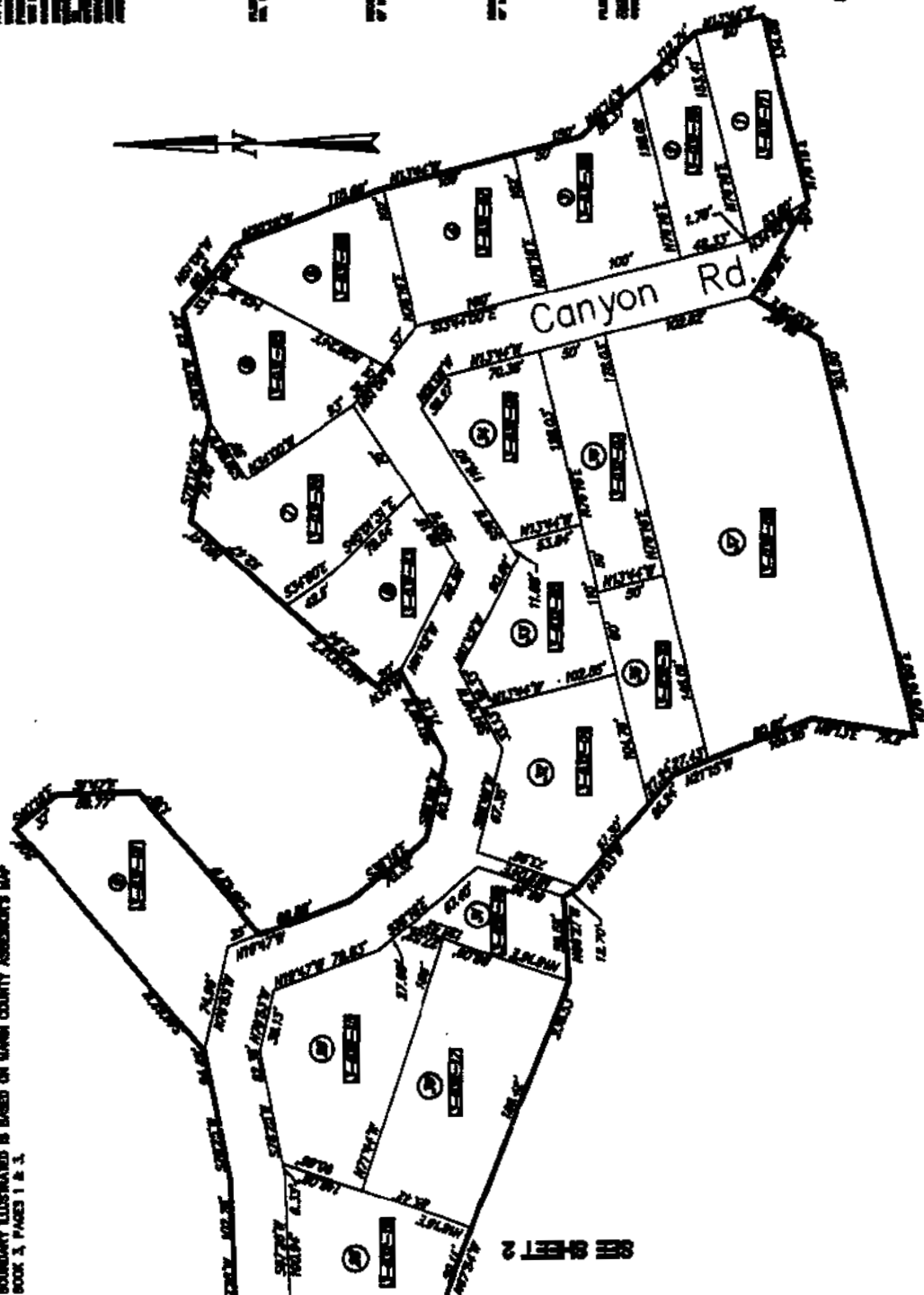
(1) The assessed value of levied parcels within the District, as of January 1, 2025 per the Marin County Assessor.

(2) Unbilled principal of active parcels after the Fiscal Year 2025/26 assessment levy.

APPENDIX A. ASSESSMENT DIAGRAM

The following pages show the District Assessment Diagram.

BOUNDARY ILLUSTRATED IS BASED ON MARICOUNTY ASSESSOR'S MAP
BOOK 3, PAGES 1 & 2.



SEE SHEET 2

LEGEND
ASSESSMENT DISTRICT BOUNDARY
LOT LINE
ASSESSMENT NUMBER
ASSESSOR'S PARCEL NUMBER



ASSESSMENT DIAGRAM of CANYON ROAD SEWER ASSESSMENT DISTRICT SANITARY DISTRICT NO. 1 OF MARICOUNTY

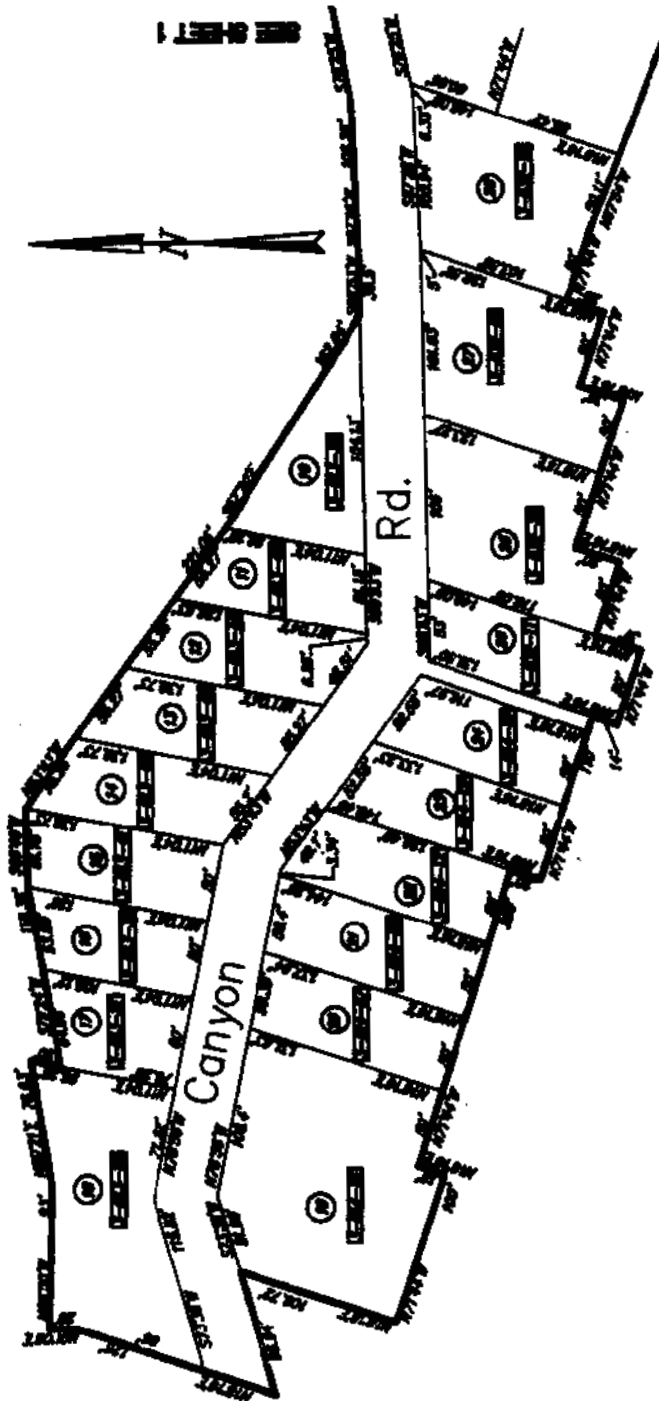
PREPARED BY
JULY, 2005

ILL ASSOCIATES, INC.
THE ENGINEERS AND LAND SURVEYORS
7500 W. BELL AVENUE, SUITE 100, GLENDALE, ARIZONA 85304-4000
TEL: (602) 944-1111 FAX: (602) 944-1112

SCALE 1" = 80'

SHEET 1 OF 2

JOB NO. 7487



ASSESSMENT DIAGRAM of CANYON ROAD SEWER ASSESSMENT DISTRICT SANITARY DISTRICT NO. 1 OF MARIETTA COUNTY Marietta, Marietta County, Georgia July, 1966

DESIGNED BY
ELS ASSOCIATES, INC.
ENGINEERS AND LAND SURVEYORS
70 WALL STREET, A. BOWEN, JR. 30000-8777 (404) 593-3333

SCALE: 1" = 100'
SHEET 1 OF 1
JOB NO. 7407

LEGEND
ASSESSMENT DISTRICT BOUNDARY
LOT LINE
ASSESSMENT NUMBER
ASSESSMENT PRICE RANGE

①
\$100 - \$150 - \$200

APPENDIX B. CURRENT DEBT SERVICE SCHEDULE

The following page contains the Current Debt Service Schedule.

Ross Valley Sanitary District

Canyon Road Assessment District

Current Debt Service Schedule

Bonds Dated: 04/20/2006

Bonds Issued: \$437,794.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2007		.0000%	\$437,794.00	\$0.00	\$17,323.26	\$17,323.26	\$0.00	2.0000%	Paid
09/02/2007	568003 AA 5	3.7000	437,794.00	7,794.00	9,994.19	17,788.19	35,111.45	2.0000	Paid
03/02/2008		3.8000	430,000.00	.00	9,850.00	9,850.00	.00	2.0000	Paid
09/02/2008	568003 AB 3	3.8000	430,000.00	15,000.00	9,850.00	24,850.00	34,700.00	2.0000	Paid
03/02/2009		3.8500	415,000.00	.00	9,565.00	9,565.00	.00	2.0000	Paid
09/02/2009	568003 AC 1	3.8500	415,000.00	15,000.00	9,565.00	24,565.00	34,130.00	2.0000	Paid
03/02/2010		3.9000	400,000.00	.00	9,276.25	9,276.25	.00	2.0000	Paid
09/02/2010	568003 AD 9	3.9000	400,000.00	15,000.00	9,276.25	24,276.25	33,552.50	2.0000	Paid
03/02/2011		4.0000	385,000.00	.00	8,983.75	8,983.75	.00	2.0000	Paid
09/02/2011	568003 AE 7	4.0000	385,000.00	15,000.00	8,983.75	23,983.75	32,967.50	2.0000	Paid
03/02/2012		4.1000	370,000.00	.00	8,683.75	8,683.75	.00	2.0000	Paid
09/02/2012	568003 AF 4	4.1000	370,000.00	20,000.00	8,683.75	28,683.75	37,367.50	2.0000	Paid
03/02/2013		4.1500	350,000.00	.00	8,273.75	8,273.75	.00	2.0000	Paid
09/02/2013	568003 AG 2	4.1500	350,000.00	20,000.00	8,273.75	28,273.75	36,547.50	2.0000	Paid
03/02/2014		4.2000	330,000.00	.00	7,858.75	7,858.75	.00	2.0000	Paid
09/02/2014	568003 AH 0	4.2000	330,000.00	20,000.00	7,858.75	27,858.75	35,717.50	2.0000	Paid
03/02/2015		4.3000	310,000.00	.00	7,438.75	7,438.75	.00	2.0000	Paid
09/02/2015	568003 AJ 6	4.3000	310,000.00	20,000.00	7,438.75	27,438.75	34,877.50	2.0000	Paid
03/02/2016		4.4000	290,000.00	.00	7,008.75	7,008.75	.00	2.0000	Paid
09/02/2016	568003 AK 3	4.4000	290,000.00	20,000.00	7,008.75	27,008.75	34,017.50	2.0000	Paid
03/02/2017		4.5000	270,000.00	.00	6,568.75	6,568.75	.00	2.0000	Paid
09/02/2017	568003 AL 1	4.5000	270,000.00	20,000.00	6,568.75	26,568.75	33,137.50	2.0000	Paid
03/02/2018		4.6000	250,000.00	.00	6,118.75	6,118.75	.00	2.0000	Paid
09/02/2018	568003 AM 9	4.6000	250,000.00	25,000.00	6,118.75	31,118.75	37,237.50	2.0000	Paid
03/02/2019		4.7000	225,000.00	.00	5,543.75	5,543.75	.00	2.0000	Paid
09/02/2019	568003 AN 7	4.7000	225,000.00	25,000.00	5,543.75	30,543.75	36,087.50	2.0000	Paid
03/02/2020		4.8000	200,000.00	.00	4,956.25	4,956.25	.00	2.0000	Paid
09/02/2020	568003 AP 2	4.8000	200,000.00	25,000.00	4,956.25	29,956.25	34,912.50	2.0000	Paid
03/02/2021		4.8500	175,000.00	.00	4,356.25	4,356.25	.00	2.0000	Paid
09/02/2021	568003 AQ 0	4.8500	175,000.00	25,000.00	4,356.25	29,356.25	33,712.50	2.0000	Paid
03/02/2022		5.0000	150,000.00	.00	3,750.00	3,750.00	.00	2.0000	Paid
09/02/2022	568003 AR 8	5.0000	150,000.00	25,000.00	3,750.00	28,750.00	32,500.00	2.0000	Paid
03/02/2023		5.0000	125,000.00	.00	3,125.00	3,125.00	.00	2.0000	Paid
09/02/2023	568003 AR 8	5.0000	125,000.00	30,000.00	3,125.00	33,125.00	36,250.00	2.0000	Paid
03/02/2024		5.0000	95,000.00	.00	2,375.00	2,375.00	.00	2.0000	Paid
09/02/2024	568003 AR 8	5.0000	95,000.00	30,000.00	2,375.00	32,375.00	34,750.00	2.0000	Paid
03/02/2025		5.0000	65,000.00	.00	1,625.00	1,625.00	.00	2.0000	Paid
09/02/2025	568003 AR 8	5.0000	65,000.00	30,000.00	1,625.00	31,625.00	33,250.00	2.0000	Paid
03/02/2026		5.0000	35,000.00	.00	875.00	875.00	.00	2.0000	Unpaid
09/02/2026	568003 AR 8	5.0000	35,000.00	35,000.00	875.00	35,875.00	36,750.00	2.0000	Unpaid
Grand Total:				\$437,794.00	\$259,782.45	\$697,576.45	\$697,576.45		

APPENDIX C: DELINQUENCY SUMMARY

The following pages show the Delinquency Summary Report for the District.

Ross Valley Sanitary District
Delinquency Summary Report
As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
Canyon Road - Canyon Road Assessment District									
08/01/2006 Billing:									
	12/10/2006	\$19,742.59	\$19,742.59	\$0.00	0.00%	29	29	0	0.00%
	04/10/2007	\$19,742.59	\$19,742.59	\$0.00	0.00%	29	29	0	0.00%
	Subtotal:	\$39,485.18	\$39,485.18	\$0.00	0.00%	58	58	0	0.00%
08/01/2007 Billing:									
	12/10/2007	\$20,281.15	\$20,281.15	\$0.00	0.00%	29	29	0	0.00%
	04/10/2008	\$20,281.15	\$20,281.15	\$0.00	0.00%	29	29	0	0.00%
	Subtotal:	\$40,562.30	\$40,562.30	\$0.00	0.00%	58	58	0	0.00%
08/01/2008 Billing:									
	12/10/2008	\$20,108.28	\$20,108.28	\$0.00	0.00%	28	28	0	0.00%
	04/10/2009	\$20,108.28	\$20,108.28	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$40,216.56	\$40,216.56	\$0.00	0.00%	56	56	0	0.00%
08/01/2009 Billing:									
	12/10/2009	\$19,504.93	\$19,504.93	\$0.00	0.00%	28	28	0	0.00%
	04/10/2010	\$19,504.93	\$19,504.93	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$39,009.86	\$39,009.86	\$0.00	0.00%	56	56	0	0.00%
08/01/2010 Billing:									
	12/10/2010	\$19,262.08	\$19,262.08	\$0.00	0.00%	28	28	0	0.00%
	04/10/2011	\$19,262.08	\$19,262.08	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$38,524.16	\$38,524.16	\$0.00	0.00%	56	56	0	0.00%
08/01/2011 Billing:									
	12/10/2011	\$21,415.90	\$21,415.90	\$0.00	0.00%	28	28	0	0.00%
	04/10/2012	\$21,415.90	\$21,415.90	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$42,831.80	\$42,831.80	\$0.00	0.00%	56	56	0	0.00%
08/01/2012 Billing:									
	12/10/2012	\$21,078.86	\$21,078.86	\$0.00	0.00%	28	28	0	0.00%
	04/10/2013	\$21,078.86	\$21,078.86	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$42,157.72	\$42,157.72	\$0.00	0.00%	56	56	0	0.00%

Ross Valley Sanitary District
Delinquency Summary Report
As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
Canyon Road - Canyon Road Assessment District									
08/01/2013 Billing:									
	12/10/2013	\$20,703.06	\$20,703.06	\$0.00	0.00%	28	28	0	0.00%
	04/10/2014	\$20,703.06	\$20,703.06	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$41,406.12	\$41,406.12	\$0.00	0.00%	56	56	0	0.00%
08/01/2014 Billing:									
	12/10/2014	\$20,328.32	\$20,328.32	\$0.00	0.00%	28	28	0	0.00%
	04/10/2015	\$20,328.32	\$20,328.32	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$40,656.64	\$40,656.64	\$0.00	0.00%	56	56	0	0.00%
08/01/2015 Billing:									
	12/10/2015	\$20,082.24	\$20,082.24	\$0.00	0.00%	28	28	0	0.00%
	04/10/2016	\$20,082.24	\$20,082.24	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$40,164.48	\$40,164.48	\$0.00	0.00%	56	56	0	0.00%
08/01/2016 Billing:									
	12/10/2016	\$19,698.76	\$19,698.76	\$0.00	0.00%	28	28	0	0.00%
	04/10/2017	\$19,698.76	\$19,698.76	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$39,397.52	\$39,397.52	\$0.00	0.00%	56	56	0	0.00%
08/01/2017 Billing:									
	12/10/2017	\$21,950.64	\$21,950.64	\$0.00	0.00%	28	28	0	0.00%
	04/10/2018	\$21,950.64	\$21,950.64	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$43,901.28	\$43,901.28	\$0.00	0.00%	56	56	0	0.00%
08/01/2018 Billing:									
	12/10/2018	\$21,171.72	\$21,171.72	\$0.00	0.00%	28	28	0	0.00%
	04/10/2019	\$21,171.72	\$21,171.72	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$42,343.44	\$42,343.44	\$0.00	0.00%	56	56	0	0.00%
08/01/2019 Billing:									
	12/10/2019	\$20,732.00	\$20,732.00	\$0.00	0.00%	28	28	0	0.00%
	04/10/2020	\$20,732.00	\$20,732.00	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$41,464.00	\$41,464.00	\$0.00	0.00%	56	56	0	0.00%

Ross Valley Sanitary District

Delinquency Summary Report

As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
Canyon Road - Canyon Road Assessment District									
08/01/2020 Billing:									
	12/10/2020	\$20,217.16	\$20,217.16	\$0.00	0.00%	28	28	0	0.00%
	04/10/2021	\$20,217.16	\$20,217.16	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$40,434.32	\$40,434.32	\$0.00	0.00%	56	56	0	0.00%
08/01/2021 Billing:									
	12/10/2021	\$19,588.97	\$19,588.97	\$0.00	0.00%	28	28	0	0.00%
	04/10/2022	\$19,588.97	\$19,588.97	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$39,177.94	\$39,177.94	\$0.00	0.00%	56	56	0	0.00%
08/01/2022 Billing:									
	12/10/2022	\$21,605.70	\$21,605.70	\$0.00	0.00%	28	28	0	0.00%
	04/10/2023	\$21,605.70	\$21,605.70	\$0.00	0.00%	28	28	0	0.00%
	Subtotal:	\$43,211.40	\$43,211.40	\$0.00	0.00%	56	56	0	0.00%
08/01/2023 Billing:									
	12/10/2023	\$20,960.32	\$20,960.32	\$0.00	0.00%	28	28	0	0.00%
	04/10/2024	\$20,960.32	\$20,074.66	\$885.66	4.23%	28	27	1	3.57%
	Subtotal:	\$41,920.64	\$41,034.98	\$885.66	2.11%	56	55	1	1.79%
08/01/2024 Billing:									
	12/10/2024	\$19,981.48	\$19,137.24	\$844.24	4.23%	28	27	1	3.57%
	04/10/2025	\$19,981.48	\$18,405.84	\$1,575.64	7.89%	28	26	2	7.14%
	Subtotal:	\$39,962.96	\$37,543.08	\$2,419.88	6.06%	56	53	3	5.36%
Canyon Road	Total:	\$776,828.32	\$773,522.78	\$3,305.54	0.43%	1,068	1,064	4	0.37%

APPENDIX D: FISCAL YEAR 2025/26 ASSESSMENT ROLL

The following pages show the Final Billing Detail Report for Fiscal Year 2025/26.

**Ross Valley Sanitary District
Canyon Road Assessment District
Final Assessment Roll for Fiscal Year 2025/26**

APN	Principal	Interest	Prorata	Statutory Coll. Fee	Levy Total ⁽¹⁾
003-013-18	\$1,281.50	\$64.07	\$10.38	\$16.00	\$1,371.94
003-013-21	1,281.50	64.07	10.38	16.00	1,371.94
003-013-45	1,281.50	64.07	10.38	16.00	1,371.94
003-013-48	1,281.50	64.07	10.38	16.00	1,371.94
003-013-49	1,281.50	64.07	10.38	16.00	1,371.94
003-014-07	1,281.50	64.07	10.38	16.00	1,371.94
003-014-08	1,281.50	64.07	10.38	16.00	1,371.94
003-014-12	1,281.50	64.07	10.38	16.00	1,371.94
003-014-14	1,281.50	64.07	10.38	16.00	1,371.94
003-014-16	1,281.50	64.07	10.38	16.00	1,371.94
003-031-01	1,281.50	64.07	10.38	16.00	1,371.94
003-031-05	1,281.50	64.07	10.38	16.00	1,371.94
003-031-07	1,281.50	64.07	10.38	16.00	1,371.94
003-031-10	1,281.50	64.07	10.38	16.00	1,371.94
003-031-11	1,281.50	64.07	10.38	16.00	1,371.94
003-031-23	1,281.50	64.07	10.38	16.00	1,371.94
003-031-24	1,281.50	64.07	10.38	16.00	1,371.94
003-031-26	1,281.50	64.07	10.38	16.00	1,371.94
003-032-02	1,281.50	64.07	10.38	16.00	1,371.94
003-032-04	1,481.38	74.07	11.99	16.00	1,583.44
003-032-05	640.74	32.04	5.19	16.00	693.96
003-032-06	640.74	32.04	5.19	16.00	693.96
003-032-11	1,281.50	64.07	10.38	16.00	1,371.94
003-032-16	1,481.38	74.07	11.99	16.00	1,583.44
003-032-19	1,281.50	64.07	10.38	16.00	1,371.94
003-032-20	1,281.50	64.07	10.38	16.00	1,371.94
003-032-21	1,281.49	64.07	10.38	16.00	1,371.94
003-032-41	1,281.50	64.07	10.38	16.00	1,371.94
28 Accounts	\$35,000.23	\$1,749.90	\$283.48	\$448.00	\$37,481.36

(1) Includes even cent installment rounding for odd levy amounts for placement on the Marin County tax roll.

ROSS VALLEY SANITARY DISTRICT

Fiscal Year 2025/26 Final Levy Summary Report For:

**Lateral Replacement and
Septic-to-Sewer Conversion Program**

November 2025

FISCAL YEAR 2025/26 LEVY SUMMARY

Established on May 27, 1899, the Ross Valley Sanitary District (the “District”) is believed to be California’s oldest sanitary district. The District operates and maintains approximately 200 miles of collection sewer lines and 19 pumping stations which collect, pump, and transport wastewater per day to Central Marin Sanitary Agency for treatment. Service areas include Fairfax, San Anselmo, Ross, Larkspur, Bon Air, Sleepy Hollow, Kentfield, Kent Woodlands, Oak Manor and Greenbrae.

On July 21, 2021, the District Board of Directors adopted Ordinance No. 70 establishing the framework and guidelines of the Lateral Loan Replacement Program. Property owners are eligible to apply for a loan to assist with the repair and replacement of private sewer laterals.

On August 16, 2023, the District Board of Directors adopted Ordinance No. 75 establishing updated Loan Program Guidelines and adding an additional loan provision for septic-to-sewer conversions. Below is the current Lateral Replacement and Septic-to-Sewer Conversion Program Summary.

The detailed listing of the outstanding lateral loans is provided in Section 2. A summary of the outstanding loans for Fiscal Year 2025/26 is as follows:

Property Count	FY 2025/26 Loan Installments
98	\$133,214.10

Lateral Replacement and Septic-to-Sewer Conversion Program Terms

As prescribed within the adopted Ordinance No. 75, a loan applicant (“Applicant”) may apply for financial assistance directly with the District thereby obtaining a loan agreement. Property Owners must submit an application from the then-current Loan Program Guidelines for review and approval by the District. Only complete applications that meet the requirements listed below will be accepted and reviewed. The current Loan Program Guidelines are as follows:

- a. All applications will be taken on a first-come, first-served basis.
- b. Property owners not in a Common Interest Development (as defined in the Private Sewer Lateral Ordinance) may only apply for one loan per parcel regardless of the number of units, buildings, or laterals serving the property.
- c. A property owner that is responsible to maintain the private sewer lateral(s) of an individual unit within a Common Interest Development may apply for one loan if the unit does not share a common lateral connection with a neighboring unit and has its own separate connection to the sewer main.
- d. The Homeowners’ Association (HOA) of a Common Interest Development may not apply for loan funding as the loan is placed on the property taxes.
- e. Parcels that already have a Certificate of Compliance on file from previous work performed in earlier months/years may not qualify for loan funding. The current work needed, application review, and approval will be solely at the District’s discretion.

- f. Applications will not be accepted unless funding has been authorized and is available.
- g. The Loan Program may not be used in conjunction with any other financial assistance program(s) offered by the District.
- h. Applications are subject to the established Loan Program Guidelines in place on the date that the application is received by the District. Applications not consistent with Guideline requirements will not be approved.
- i. Only complete lateral replacements and septic-to-sewer conversions will be considered for loan funding. A request for an exception can be made in writing to the District if a portion of the lateral has previously been replaced by the property owner, meets current District lateral standards and specifications, and passes a pressure test during final inspection of all laterals serving the property.
- j. A Permit must be obtained from the District prior to performing sewer work. All work must conform to the District's then current Standard Specifications and Drawings. All sewer work must pass final inspection by the District and the loan must be approved and executed prior to payment being administered. Any unpermitted work performed prior to receiving a District approved sewer permit is performed solely at the risk and cost of the Property Owner.
- k. The Property Owner is encouraged to obtain at least two estimates for the sewer work to be performed. The District has the discretion to provide Contractual Assessment Funds in the amount not to exceed either the actual cost of construction of the work performed or a maximum amount of twenty-five thousand dollars (\$25,000.00) for lateral replacements and fifty thousand dollars (\$50,000) for septic-to-sewer conversions, whichever is less.
- l. The Property Owner is responsible for managing the work, including the activities of the contractor, District permitting and inspection, restoration work, repairs and claims for damages incurred. The Property Owner shall retain all receipts, permits, inspection reports and other documents.
- m. The District may authorize payment to the contractor for the work after the Property Owner has submitted a complete application, an itemized statement of costs, and a Notice of Completion executed by the Property Owner accepting the improvements and authorizing payment. A "Contractual Assessment Agreement" (a copy of which is attached hereto in Exhibit "A") shall be executed and submitted to the District and approved by the District prior to payment. The District will pay the contractor directly for the work performed.
- n. The District shall have sole discretion to approve/disapprove any additional Contractual Assessment Funds for any extra work.

Once approved and the funds are disbursed, the Applicant thereby agrees to fully repay the Contractual Assessment. The Contractual Assessment comprises of both the applicable principal and interest associated with the obligation. The maximum allowed Contractual Assessment Principal for sewer lateral replacements per property is \$25,000. The maximum allowed Contractual Assessment Principal for septic-to-sewer system conversions per property is \$50,000. Interest on the principal balance is to accrue at a fixed interest rate of the ten-year U.S. Treasury (at the time of application) plus 0.5% per annum. The maximum term of the Contractual Assessment for either loan type is ten (10) years with no prepayment penalty to the Applicant. A loan payoff preparation fee may be applicable. Repayments are to be collected by the Tax Assessor at the County of Marin. Loans may not be subrogated.

NBS

Adriene Henderson, Administrator

Melissa Ellico, Project Manager

Nick Dayhoff, Client Success Ambassador



FISCAL YEAR 2025/26 FINAL BILLING DETAIL REPORT

The following pages contain the Fiscal Year 2025/26 final billing detail amounts.

RVSD Sewer Lateral Replacement and Septic-to-Sewer Conversion Loans
FY 2025/26 Installment Summary

Loan No.	Assessor's Parcel Number	Property Address	Loan Type	Loan Amount	FY 25/26 Installment Total
16-017-L	001-205-15	88 WILLOW AVE	Lateral Replacement	\$6,000.00	\$358.84
16-018-L	174-111-34	28 SHEMRAN CT	Lateral Replacement	8,500.00	508.26
16-023-L	176-193-03	25 OAK KNOLL DR	Lateral Replacement	7,450.00	442.52
16-026-L	070-213-07	10 ELISEO DR	Lateral Replacement	8,402.00	498.04
16-028-L	002-025-02	145 DOMINGA AVE	Lateral Replacement	8,000.00	475.80
16-030-L	070-311-06	60 CORTE RAMON	Lateral Replacement	9,800.00	1,173.18
16-035-L	007-031-43	9 SUMMIT RD	Lateral Replacement	6,800.00	811.36
16-036-L	021-072-08	50 ORANGE AVE	Lateral Replacement	9,270.00	1,109.84
16-037-L	001-042-12	87 RIDGE RD	Lateral Replacement	6,500.00	773.90
16-038-L	071-201-21	23 MANOR RD	Lateral Replacement	10,000.00	1,195.38
16-042-L	003-142-21	446 BOLINAS RD	Lateral Replacement	10,000.00	1,190.64
16-043-L	007-064-21	576 SCENIC AVE	Lateral Replacement	6,800.00	815.76
17-044-L	073-161-08	18 SYLVAN LN	Lateral Replacement	8,294.13	984.92
17-047-L	176-221-12	98 LEGEND RD	Lateral Replacement	10,000.00	1,199.64
17-048-L	020-201-08	675 MAGNOLIA AVE	Lateral Replacement	9,700.00	1,163.66
17-049-L	174-036-05	56 GREGORY DR	Lateral Replacement	7,746.00	929.24
17-051-L	007-083-12	55 REDWOOD RD	Lateral Replacement	10,000.00	1,199.64
17-052-L	071-152-14	14 VILLA CT	Lateral Replacement	7,911.00	949.04
17-053-L	005-252-05	56 OAK SPRINGS DR	Lateral Replacement	8,700.00	1,043.70
17-054-L	005-282-05	135 OAK SPRINGS DR	Lateral Replacement	6,600.00	791.78
17-055-L	070-121-12	107 BRETANO WAY	Lateral Replacement	9,737.00	1,168.12
17-056-L	001-192-11	80 CHESTER AVE	Lateral Replacement	5,498.00	659.58
17-057-L	007-041-40	137 SAUNDERS AVE	Lateral Replacement	10,000.00	1,199.64
17-062-L	174-083-24	612 OAK MANOR DR	Lateral Replacement	7,750.00	929.72
17-065-L	074-072-02	243 KENT AVE	Lateral Replacement	10,000.00	1,199.66
17-066-L	176-141-08	15 GREEN VALLEY CT	Lateral Replacement	10,000.00	1,199.66
17-075-L	021-045-37	304 MADRONE AVE	Lateral Replacement	10,000.00	1,199.66
17-076-L	005-052-02	296 BUTTERFIELD RD	Lateral Replacement	10,000.00	1,199.66
18-077-L	006-051-17	39 KARL AVE	Lateral Replacement	10,000.00	1,199.66
18-078-L	007-051-16	425 CENTER BLVD	Lateral Replacement	10,000.00	1,199.66
18-079-L	007-092-06	132 FLORIBEL AVE	Lateral Replacement	10,000.00	1,199.66
18-080-L	002-072-03	112 PORTEOUS AVE	Lateral Replacement	9,193.00	1,102.84
18-084-L	007-112-37	15 LAUREL AVE	Lateral Replacement	10,000.00	1,199.66
18-086-L	006-144-59	136 JORDAN AVE	Lateral Replacement	10,000.00	1,199.66
18-088-L	005-222-03	46 CORDONE DR	Lateral Replacement	10,000.00	1,199.66
18-089-L	001-191-26	101 CHESTER AVE	Lateral Replacement	9,450.00	1,133.66
18-090-L	022-273-11	29 VIA LA BRISA	Lateral Replacement	8,600.00	1,031.70
18-093-L	005-252-04	11 TIMOTHY AVE	Lateral Replacement	10,000.00	1,199.66
18-094-L	022-273-13	3 VIA LA BRISA	Lateral Replacement	8,800.00	1,055.68
18-095-L	007-021-18	98 HUMBOLDT AVE	Lateral Replacement	10,000.00	1,199.66
18-097-L	022-273-12	17 VIA LA BRISA	Lateral Replacement	8,600.00	1,031.70
18-098-L	007-023-01	9 HUMBOLDT AVE	Lateral Replacement	8,800.00	1,055.68
18-099-L	022-272-06	16 VIA LA BRISA	Lateral Replacement	8,600.00	1,031.70
18-100-L	174-035-05	73 GREGORY DR	Lateral Replacement	6,968.00	835.92
19-103-L	003-042-02	14 CANYON RD	Lateral Replacement	10,000.00	1,199.66
19-107-L	005-123-15	56 SUFFIELD AVE	Lateral Replacement	10,000.00	1,199.66
19-109-L	002-104-03	145 BOLINAS RD	Lateral Replacement	4,937.50	592.32
19-110-L	006-191-48	114 BARBER AVE	Lateral Replacement	15,000.00	1,804.46
19-111-L	003-102-27	377 CASCADE DR	Lateral Replacement	8,500.00	1,019.70
19-112-L	176-121-13	265 VAN WINKLE DR	Lateral Replacement	13,453.30	1,620.30
19-113-L	021-142-24	40 LARK CT	Lateral Replacement	9,475.00	1,136.68
19-114-L	005-172-12	26 BROOKSIDE DR	Lateral Replacement	8,700.00	1,046.28
19-115-L	007-084-02	4 SAVANNAH RD	Lateral Replacement	10,000.00	1,198.90
19-116-L	174-111-04	7 GLEN DR	Lateral Replacement	10,000.00	1,199.36
19-117-L	005-172-07	12 BROOKSIDE CT	Lateral Replacement	6,500.00	783.86
19-118-L	005-172-05	8 BROOKSIDE CT	Lateral Replacement	6,000.00	719.20
20-101-L	005-193-06	50 MERCED AVE	Lateral Replacement	14,500.00	1,791.94
20-104-L	074-011-22	8 LOCUST AVE	Lateral Replacement	10,000.00	1,212.90
20-105-L	070-151-40	2 ALMENAR DR	Lateral Replacement	8,985.00	1,097.14
20-107-L	074-043-05	823 SIR FRANCIS DRAKE BLVD	Lateral Replacement	9,450.00	1,150.44
21-200-L	003-131-31	53 MADRONE RD	Lateral Replacement	8,830.00	1,091.02
21-201-L	021-071-25	60 OLIVE AVE	Lateral Replacement	11,475.00	1,412.16
21-203-L	176-221-13	160 LEGEND RD	Lateral Replacement	10,576.00	1,303.32
21-204-L	005-311-03	3 ASPEN CT	Lateral Replacement	7,256.00	878.28
21-205-L	005-311-04	4 ASPEN CT	Lateral Replacement	7,256.00	878.28
21-206-L	005-311-05	5 ASPEN CT	Lateral Replacement	7,256.00	878.28
21-207-L	005-311-06	6 ASPEN CT	Lateral Replacement	7,256.00	880.00
21-210-L	005-311-10	10 ASPEN CT	Lateral Replacement	7,256.00	878.28
21-212-L	005-311-15	14 ASPEN CT	Lateral Replacement	7,256.00	880.00
21-213-L	071-111-12	25 QUISISANA DR	Lateral Replacement	12,223.54	1,479.56
21-214-L	001-231-01	202 RIDGEWAY AVE	Lateral Replacement	16,900.00	2,033.62
21-215-L	005-071-44	11 FAIRVIEW CT	Lateral Replacement	9,500.00	1,140.34
21-216-L	007-014-36	90 FLORENCE AVE	Lateral Replacement	10,350.00	1,239.42
22-217-L	005-022-03	77 ANGELA AVE	Lateral Replacement	19,637.00	2,388.52
22-218-L	006-043-24	19 AGATHA CT	Lateral Replacement	11,991.49	1,448.08

RVSD Sewer Lateral Replacement and Septic-to-Sewer Conversion Loans
FY 2025/26 Installment Summary

Loan No.	Assessor's Parcel Number	Property Address	Loan Type	Loan Amount	FY 25/26 Installment Total
22-219-L	003-041-16	488 CASCADE DR	Lateral Replacement	12,900.00	1,599.80
22-220-L	007-081-04	21 FLORIBEL AVE	Lateral Replacement	11,483.67	1,379.54
22-222-L	020-252-05	599 MAGNOLIA AVE	Lateral Replacement	24,562.88	3,042.94
22-223-L	020-253-02	549 MAGNOLIA AVE	Lateral Replacement	16,646.88	2,062.28
23-224-L	002-143-18	233 HILLSIDE DR	Lateral Replacement	14,400.00	1,783.92
23-226-L	074-043-15	26 ROSEBANK AVE	Lateral Replacement	15,875.00	1,926.42
23-227-L	007-092-26	130 ALLYN AVE	Lateral Replacement	11,880.00	1,451.56
23-228-L	002-041-13	22 WOOD LN	Lateral Replacement	15,350.00	1,856.18
23-229-L	002-213-14	33 HILL AVE	Lateral Replacement	11,500.00	1,425.30
23-230-L	174-024-14	200 OAK MANOR DR	Lateral Replacement	13,952.00	1,710.46
23-231-L	002-214-10	49 BELLE AVE	Lateral Replacement	11,500.00	1,411.50
23-232-L	005-243-06	1132 SIR FRANCIS DRAKE BLVD	Lateral Replacement	16,610.87	2,056.52
24-233-L	006-081-14	60 BELLA VISTA AVE	Lateral Replacement	14,564.00	1,901.62
24-234-L	006-042-24	71 PARK DR	Lateral Replacement	11,587.83	1,501.52
24-235-L	176-151-34	1177 BUTTERFIELD RD	Lateral Replacement	24,462.00	3,201.84
24-236-L	007-222-59	45 CEDAR ST	Lateral Replacement	12,048.00	1,594.54
24-237-L	002-022-09	222 BOLINAS RD	Lateral Replacement	14,125.00	1,862.30
24-238-L	003-083-11	348 CYPRESS DR	Septic-to-Sewer Conversion	42,351.00	5,723.16
24-239-L	022-271-16	668 RIVIERA CIR	Lateral Replacement	16,420.00	2,119.72
24-240-L	006-011-28	219 LOS ANGELES BLVD	Lateral Replacement	6,525.00	832.98
25-241-L	075-092-12	33 EVERGREEN DR	Public Sewer Extension (PSX)	63,721.79	8,234.76
25-242-L	070-272-03	235 VIA LA CUMBRE	Lateral Replacement	10,525.00	1,346.12
25-243-L	074-064-42	318 KENT AVE	Lateral Replacement	10,645.36	1,360.16
TOTALS:				\$1,102,625.24	\$133,214.10

<i>Lateral Replacement</i>	<i>96</i>
<i>Septic-to-Sewer Conversion</i>	<i>1</i>
<i>Public Sewer Extension (PSX)</i>	<i>1</i>
TOTAL:	98