



NORTH SAN MATEO COUNTY SANITATION DISTRICT

a subsidiary of the City of Daly City

333 – 90TH STREET, DALY CITY, CALIFORNIA 94015-1895

(650) 991-8127

Regular Meeting - SANITATION DISTRICT

AGENDA

Monday, February 9, 2026 - 6:45 PM

There are two ways to submit public comments: (1) submit written comments by meeting day and (2) attend the meeting in person.

1. To submit written comments by meeting day, please email dwwr@dalycity.org and include "Public Comment" in the subject line. All written comments received by 4:00 pm on meeting day will be provided to the Board members prior to the meeting.

Please note: Any emailed comments received after 4:00 p.m. on the meeting date are not guaranteed to be received by the Board members prior to the meeting. Comments are not read aloud into the record.

2. To speak at the meeting in person, please complete a Speaker Card located at the entrance to the Council Chamber and submit it to a Staff Member as early in the meeting as possible.

Persons with disabilities who require auxiliary aids or services in attending or participating in this meeting should call the office of the Board Clerk at (650) 991-8200 as soon as possible.

AVAILABILITY OF PUBLIC RECORDS:

All public record to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body will be available for public inspection at the City Clerk's Office, City Hall located at 333 90th Street, Daly City, CA during normal business hours, at the same time that the public records are distributed or made available to the legislative body.

CALL TO ORDER:

ROLL CALL:

APPROVAL OF AGENDA:

CONSENT AGENDA

All items listed on the Consent Agenda are considered to be routine and may be approved by one roll call vote of the Board of Directors. There shall be no separate discussion of the matters on the Consent Agenda unless requested by a member of the Board. If discussion is required, that item will be removed from the Consent Agenda and will be considered separately at the end of the Agenda.

Minutes:

1. Minutes of Special Meeting of January 6, 2026

Action Items:

2. Sewer Service Charge Appeals - Fiscal Year 2025-26
3. Accept the Fiscal Year 2025 Annual Financial Statements

END OF CONSENT AGENDA

PUBLIC APPEARANCES/ORAL COMMUNICATIONS

Speakers are limited to two minutes unless modified by the Chair. The District cannot take action on any matter raised under this item.

NEW BUSINESS

REPORTS:

4. Board of Directors
5. Staff

ADJOURNMENT:

SPECIAL MEETING - BOARD OF DIRECTORS

MINUTES

January 6, 2026

The Board of Directors of the North San Mateo County Sanitation District convened in a Special Meeting on January 6, 2026, in the City Council Chamber, City Hall, 333 - 90th Street, Daly City, California.

The meeting was called to order by Chair Dr. Rod Daus-Magbual at 6:46 p.m.

ROLL CALL:

Present: Manalo, Proaño, Sylvester, Daus-Magbual

Absent: DiGiovanni

Staff Present: General Manager Thomas J. Piccolotti, Assistant City Manager/Acting Director of Finance and Administrative Services Tim Nevin, District Counsel Rose Zimmerman, Director of Water and Wastewater Resources Joshua Cosgrove, Assistant to the Director of WWR Kaila DeFries, Senior Management Analyst Anthony Tofiga, and Office Assistant III Ester Cabral as Recording Secretary.

APPROVAL OF AGENDA:

Motion was made, seconded (Manalo/Proaño) and unanimously approved.

REORGANIZATION OF BOARD OF DIRECTORS

A. Election of Chair

Motion was made, seconded (Daus-Magbual/Manalo) and unanimously carried to elect Glenn Sylvester as Chair.

B. Election of Vice Chair

Motion was made, seconded (Manalo/Daus-Magbual) and unanimously carried to elect Teresa Proaño as Vice Chair.

CONSENT AGENDA:

1. **Minutes of Regular Meeting of November 24, 2025**
2. **Approve Amendment to the Professional Services Agreement with Professional TreeCare Company for the Vista Grande – Lake Merced Compensatory Mitigation Project**
3. **Approve Amendment to the Professional Services Agreement with Environmental Science Associates for the Vista Grande Drainage Basin Improvement Project**

Motion was made, seconded (Manalo/Daus-Magbual) and unanimously carried to adopt the consent agenda.

NEW BUSINESS:

None.

REPORTS:

4. Board of Directors

None.

5. **Staff**

None.

ADJOURNMENT:

At 6:50 p.m., call of adjournment of Special Meeting by Chair Glenn Sylvester.



North San Mateo County Sanitation District

a subsidiary of the City of Daly City

Meeting Date: February 9, 2026

Subject: SEWER SERVICE CHARGE APPEALS - FISCAL YEAR 2025-26

Recommended Action

Based on staff review, I recommend that the sewer service charge be revised and based on annual water consumption or average yearly consumption excluding the base period.

Daly City Water

Calonsag, Estrellita
APN# 003-427-180

Hernandez, Felicitas
Hernandez, Carlos
APN# 001-281-040

Liu, Fei Xue
APN# 003-041-280

Yiu, Chi Ho
Wong, Tsz Wun
APN# 091-161-160

Yohannes, Woldu
Yohannes Adhanet Debsay
APN# 008-272-400

Yuing Chin Trust
APN# 091-301-620

Zhao, Zhi Tao
Vanmak, Hui
APN# 004-262-470

Staff is available to provide any additional information desired by the Chair or Board Members.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tim Nevin".

Tim Nevin
Director of Finance and Administrative Services
City of Daly City

Attachment: Sewer Service Charge Appeals

cc: District General Manager
City Attorney
Department of Water and Wastewater Resources

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE

PARCEL NO. 003-427-180 2025-26
CUSTOMER NAME Estrellita F. Calonsag
SERVICE ADDRESS 101 Bismark St. Daly City, CA 94014

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BILLED BASE PERIOD	66
		ACTUAL BASE PERIOD	66
		2 MONTHS PRIOR	21
2 MONTHS AFTER	10	4 MONTHS PRIOR	22
4 MONTHS AFTER	12	6 MONTHS PRIOR	21
		8 MONTHS PRIOR	36
		10 MONTHS PRIOR	37
ACTUAL ANNUAL USAGE			203
BASE PERIOD ANNUALIZED			396
ANNUAL CREDIT IN UNITS			
(MUST BE OVER 15 UNITS)			193
PERCENTAGE CHANGE			
(MUST BE OVER 10%)			95%
ANNUAL CREDIT IN DOLLARS			\$2,067.03
(N.S.M.C.S.D. \$10.71 per unit)			

REASON FOR APPEAL

There was a toilet leak in one of the apartment units during the base period. Usage decreased after repair was completed.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE

PARCEL NO.	001-281-040	2025-26
CUSTOMER NAME	Felicitas Hernandez & Carlos Hernandez	
SERVICE ADDRESS	147 Winchester St., Daly City CA 94014	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	47
		2 MONTHS PRIOR	7
2 MONTHS AFTER	16	4 MONTHS PRIOR	8
4 MONTHS AFTER	12	6 MONTHS PRIOR	14
		8 MONTHS PRIOR	16
		10 MONTHS PRIOR	10
ACTUAL ANNUAL USAGE			102
BASE PERIOD ANNUALIZED			282
ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)			180
PERCENTAGE CHANGE (MUST BE OVER 10%)			176%
ANNUAL CREDIT IN DOLLARS			\$1,927.80
(N.S.M.C.S.D. \$10.71 per unit)			

REASON FOR APPEAL

There was toilet leak during the base period. Repairs were completed and usage began to decrease afterwards.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING

PARCEL NO. 003-041-280 2025-26
CUSTOMER NAME Fei Xue Liu
SERVICE ADDRESS 66 Bepler St., Daly City CA 94014

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	162
		2 MONTHS PRIOR	148
2 MONTHS AFTER	153	4 MONTHS PRIOR	119
4 MONTHS AFTER	175	6 MONTHS PRIOR	104
		8 MONTHS PRIOR	76
		10 MONTHS PRIOR	0
		ACTUAL ANNUAL USAGE	609
		BASE PERIOD ANNUALIZED	972
		ANNUAL CREDIT IN UNITS	
		(MUST BE OVER 15 UNITS)	363
		PERCENTAGE CHANGE	
		(MUST BE OVER 10%)	60%
		ANNUAL CREDIT IN DOLLARS	\$3,887.73
		(N.S.M.C.S.D. \$10.71 per unit)	

REASON FOR APPEAL

Owner states they were not aware of any leak or high usage during the time their tenants occupied the property between February 2023 through August 2025. Usage started to decrease after August 2025, when owner regained access and possession of the home.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING

PARCEL NO.	091-161-160	2025-26
CUSTOMER NAME	Chi Ho Yiu & Tsz Wun Wong	
SERVICE ADDRESS	88 Canterbury Ave., Daly City CA 94015	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	76
		2 MONTHS PRIOR	21
2 MONTHS AFTER	17	4 MONTHS PRIOR	25
4 MONTHS AFTER	20	6 MONTHS PRIOR	17
		8 MONTHS PRIOR	1
		10 MONTHS PRIOR	2
ACTUAL ANNUAL USAGE			142
BASE PERIOD ANNUALIZED			456
ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)			314
PERCENTAGE CHANGE (MUST BE OVER 10%)			221%
ANNUAL CREDIT IN DOLLARS			\$3,362.94
(N.S.M.C.S.D. \$10.71 per unit)			

REASON FOR APPEAL

Usage increased during the base period. Homeowners sent a maintenance crew to look for leaks, however no leaks were found. Tenants unaware of any leaks as well. High usage issue resolved itself and decreased by next billing period.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE

PARCEL NO. 008-272-400 2025-26
CUSTOMER NAME Woldu Yohannes Yohannes & Adhanet Debsay Yohannes
SERVICE ADDRESS 301 St. Francis Blvd, Daly City CA 94015

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BILLED BASE PERIOD	62
		ACTUAL BASE PERIOD	62
		2 MONTHS PRIOR	58
2 MONTHS AFTER	10	4 MONTHS PRIOR	36
4 MONTHS AFTER	12	6 MONTHS PRIOR	34
		8 MONTHS PRIOR	35
		10 MONTHS PRIOR	36
		ACTUAL ANNUAL USAGE	261
		BASE PERIOD ANNUALIZED	372
		ANNUAL CREDIT IN UNITS	
		(MUST BE OVER 15 UNITS)	111
		PERCENTAGE CHANGE	
		(MUST BE OVER 10%)	43%
		ANNUAL CREDIT IN DOLLARS	\$1,188.81
		(N.S.M.C.S.D. \$10.71 per unit)	

REASON FOR APPEAL

Customer unaware any leaks during the base period. However, usage went down after 2 billing cycles.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE

PARCEL NO. 091-301-620 2025-26
CUSTOMER NAME Yuing Chin Trust
SERVICE ADDRESS 172 Wembley Dr., Daly City CA 94015

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BILLED BASE PERIOD	136
		ACTUAL BASE PERIOD	71
		2 MONTHS PRIOR	35
2 MONTHS AFTER	10	4 MONTHS PRIOR	38
4 MONTHS AFTER	12	6 MONTHS PRIOR	43
		8 MONTHS PRIOR	31
		10 MONTHS PRIOR	61
		ACTUAL ANNUAL USAGE	279
		BASE PERIOD ANNUALIZED	816
		ANNUAL CREDIT IN UNITS	
		(MUST BE OVER 15 UNITS)	537
		PERCENTAGE CHANGE	
		(MUST BE OVER 10%)	192%
		ANNUAL CREDIT IN DOLLARS	\$5,751.27

(N.S.M.C.S.D. \$10.71 per unit)

REASON FOR APPEAL

There were multiple leaks at the property during the base period. Usage decreased after repairs to the toilet, kitchen sink and laundry sink were completed.

STAFF RECOMMENDATION TO BOARD

Grant Adjustment - Based on actual annual usage

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL 2025-26
BOARD MEETING

PARCEL NO: 004-262-470
CUSTOMER NAME Zhi Tao Zhao & Hui Vanmak
SERVICE ADDRESS: 109 Acton St., Daly City CA 94014

CREDIT BASED ON AVERAGE ANNUAL CONSUMPTION

ACTUAL BASE PERIOD USAGE	85	AVERAGE BIMONTHLY USAGE	43
		2 MONTHS PRIOR	45
		4 MONTHS PRIOR	43
		6 MONTHS PRIOR	36
		8 MONTHS PRIOR	36
		10 MONTHS PRIOR	55
2 MONTHS AFTER	86		
4 MONTHS AFTER	35		
		AVERAGE ANNUAL USAGE	258
		ACTUAL BASE PERIOD ANNUALIZED	510
		ANNUAL CREDIT IN UNITS (Must be over 15 units)	252
		PERCENTAGE CHANGE (Must be over 10%)	49%
		ANNUAL CREDIT IN DOLLARS	<u>\$2,698.92</u>

SANITATION CHARGE IS \$ 10.71
PER UNIT

REASON FOR APPEAL

There was a toilet leak and a clogged sewer pipe during the base period. Usage began to decrease after all repairs were completed.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON AVERAGE ANNUAL CONSUMPTION.



North San Mateo County Sanitation District

A subsidiary of the City of Daly City

Meeting Date: February 9, 2026

Subject: Accept the Fiscal Year 2025 Annual Financial Statements

Recommended Action

Acceptance, by motion, of the Fiscal Year 2025 Annual Financial Statements of the North San Mateo County Sanitation District.

Discussion

Attached is an excerpt from the City of Daly City's Annual Comprehensive Financial Report showing the financial position, results of operations, and cash flows for the District for the fiscal years ended June 30, 2024 and June 30, 2025.

The District is considered a component unit of the City, and complete footnote disclosure and other information is included in the City's Annual Comprehensive Financial Report.

Staff is available to provide any additional information desired by the Chair or Board Members.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Timothy J. Nevin".

Timothy J. Nevin
Interim Director of Finance and Administrative Services

Attachment: NSMCSD FY 2025 Annual Financial Statements

CITY OF DALY CITY
NORTH SAN MATEO COUNTY SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2025 AND JUNE 30, 2024

ASSETS	2025	2024
Current Assets		
Cash and investments	\$29,638,149	\$34,146,040
Accounts receivable	\$1,391,030	\$1,191,815
Inventories	1,621,082	1,656,614
Prepaid expenses	350	41,271
Total Current Assets	<u>32,650,611</u>	<u>37,035,740</u>
Capital Assets		
Land	233,547	233,547
Buildings	893,519	893,519
Sewage facilities	63,162,264	59,413,041
Subsurface treatment lines	26,871,004	26,871,004
Equipment	10,523,811	10,281,888
Furniture and fixtures	114,174	114,174
Construction in progress	14,977,680	13,664,605
Total Capital Assets	116,775,999	111,471,778
Accumulated depreciation	<u>(72,315,736)</u>	<u>(70,099,235)</u>
Net Capital Assets	44,460,263	41,372,543
Advances to other funds	-	-
Total Noncurrent Assets	<u>44,460,263</u>	<u>41,372,543</u>
Gain (loss) from disposal of capital assets		
Total Assets	<u>77,110,874</u>	<u>78,408,283</u>
DEFERRED OUTFLOW OF RESOURCES		
Related to pension	2,784,716	3,102,120
Related to OPEB	426,210	569,426
Total Deferred Outflow of Resources	<u>3,210,926</u>	<u>3,671,546</u>
LIABILITIES		
Current Liabilities		
Accounts payable	\$1,938,487	\$1,936,772
Retentions payable		
Accrued payroll	182,045	150,597
Interest payable		
Unearned Revenue		
Compensated absences due within one year	744,889	663,861
Loans payable due within one year		
Total Current Liabilities	<u>2,865,421</u>	<u>2,751,230</u>
Noncurrent Liabilities		
Compensated absences due in more than one year	1,383,479	1,389,659
Loans payable due in more than one year		
Net OPEB liability	2,815,857	3,014,793
Net Pension liability	10,376,279	9,920,691
Total Noncurrent Liabilities	<u>14,575,615</u>	<u>14,325,143</u>
Total Liabilities	<u>17,441,036</u>	<u>17,076,373</u>
DEFERRED INFLOWS OF RESOURCES		
Related to pension		4,810
Related to OPEB	463,463	653,386
Total Deferred Inflows of Resources	<u>463,463</u>	<u>658,196</u>
NET POSITION		
Net investment in capital assets	44,460,263	41,372,543
Qualified capital outlay	716,070	605,397
Unrestricted	17,240,968	22,367,320
Total Net Position	<u>\$62,417,301</u>	<u>\$64,345,260</u>

CITY OF DALY CITY
NORTH SAN MATEO COUNTY SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND JUNE 30, 2024

	2025	2024
OPERATING REVENUES		
Sewer service charges	\$26,144,364	\$25,374,760
Water sales	267,651	80,469
Connection charges	191,914	212,450
Other revenues	77,101	99,044
Total Operating Revenues	26,681,030	25,766,723
OPERATING EXPENSES		
Salaries and benefits	12,590,382	12,791,801
Services and supplies	13,710,110	13,196,570
Utilities	2,411,469	2,267,018
Insurance	1,641,563	1,116,721
Depreciation	2,216,500	2,295,520
Other charges	2,213,468	2,171,383
Total Operating Expenses	34,783,492	33,839,013
Operating Income (Loss)	(8,102,462)	(8,072,290)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	2,895,151	2,725,057
Intergovernmental	29,319	461,116
Gain (loss) from disposal of capital assets	(684)	2,248
Interest and other income	1,367,506	2,582,011
Interest expense	(6,955)	(6,955)
Net Nonoperating Revenues	4,291,292	5,763,477
Income Before Operating Transfers	(3,811,170)	(2,308,813)
OPERATING TRANSFERS		
Operating transfers in	3,258,776	3,353,309
Operating transfers out	(1,375,565)	(1,189,780)
Net Transfers	1,883,211	2,163,529
Change in Net Position	(1,927,959)	(145,284)
Beginning Net Position	64,345,260	64,490,544
Total Net Position	\$62,417,301	\$64,345,260

CITY OF DALY CITY
NORTH SAN MATEO COUNTY SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND JUNE 30, 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$26,481,815	\$26,222,171
Payments to suppliers	(19,899,126)	(18,591,771)
Payments to employees	(11,961,547)	(12,250,044)
	<u>(5,378,858)</u>	<u>(4,619,644)</u>
Cash Flows from Operating Activities		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes	2,895,151	2,725,057
Intergovernmental	29,319	461,116
Advances to other funds		
Transfers in	3,258,776	3,353,309
Transfers out	(1,375,565)	(1,189,780)
	<u>4,807,681</u>	<u>5,349,702</u>
Cash Flows from Noncapital Financing Activities		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(5,304,220)	(2,656,265)
Proceeds from sales of assets		2,248
Principal paid on capital debt		(556,791)
Interest paid on capital debt		(15,075)
	<u>(5,304,220)</u>	<u>(3,225,883)</u>
Cash Flows from (Used for) Capital and Gain and Related Financing Activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and other income	1,367,506	2,582,011
	<u>1,367,506</u>	<u>2,582,011</u>
NET CASH FLOWS	(4,507,891)	86,186
Cash and investments at beginning of year	<u>34,146,040</u>	<u>34,059,854</u>
CASH AND INVESTMENTS AT END OF YEAR	<u><u>\$29,638,149</u></u>	<u><u>\$34,146,040</u></u>