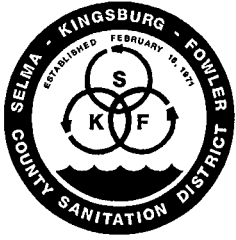


Committed to our communities. Protecting tomorrow's water resources by treating today's wastewater through innovation and superior level of service.



**SELMA-KINGSBURG-FOWLER
COUNTY SANITATION DISTRICT**

ADOPTED

**BUDGET
FOR
FISCAL YEAR 2018-19**

S-K-F CSD BOARD OF DIRECTORS

DAVID CÁRDENAS,
CHAIRMAN

CITY OF FOWLER MAYOR

BUDDY MENDES,
VICE-CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

YVETTE MONTIJO,
DIRECTOR

CITY OF SELMA COUNCIL MEMBER

MICHELLE ROMAN,
DIRECTOR

CITY OF KINGSBURG MAYOR

NATHAN MAGSIG,
DIRECTOR

FRESNO COUNTY SUPERVISOR DISTRICT 5

BUDGET ADOPTED ON _____ May 10, 2018 _____

S-K-F CSD BOARD RESOLUTION NO. _____ 2018-08 _____

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

TABLE OF CONTENTS (BUDGET FY 2018-19)

General Manager Memo to the Board	1-2
All Functions Activities Summary	3
O&M Activities Summary No. 1	4
District Capital Expansion Summary No. 2	5
District Capital Refurbishment & Replacement Summary No. 3	6
Selma Collection Systems R&R Summary No. 4	7
Kingsburg Collection Systems R&R Summary No. 5	8
Fowler Collection Systems R&R Summary No. 6	9
Appendix	
Organizational Chart	10
Salaries and Benefits Expenditures By Division	11
Salary Distribution By Job Classification	12
Non-Represented Employees Salary Schedule	13
Bargaining Unit Employees Salary Schedule	14
Services and Supplies Expenditures By Division	15
Pretreatment Program Cost Allocation	16
Chart of Accounts	17-22
Repair & Maintenance Project Schedule	23

MEMORANDUM

(April 12, 2018)

To: S-K-F CSD Board of Directors
From: Ben Muñoz, Jr., General Manager
Date Prepared: March 12, 2018
Subject: Fiscal Year 2018-19 Draft Budget First Presentation (Version 4-12-18)

Agenda Item: 6-B
Action: None

BUDGET MESSAGE

Enclosed is the draft budget for fiscal year (FY) 2018-19, version 4-12-18. The budget proposes to increase the rate from \$401.67 to \$451.85 per year for Selma, from \$385.67 to \$422.85 per year for Kingsburg and from \$391.67 438.85 per year for Fowler for each equivalent single family residence (ESFR), which was approved by the Board July 13, 2017. The sewer rate increases are necessary due to increased costs of repair, refurbishment & replacement of facilities & equipment; services & supplies; salaries & benefits; labor costs; and a reduction in usage of the plant by industrial dischargers. The per year increases are showed below.

ESFR Annual Unit Cost Breakdown is as follows:

Operation and Maintenance Service Charge	\$313.56 per year
District Refurbishment and Replacement	<u>\$73.29 per year</u>
Sub-Total	\$386.85 per year
Selma Refurbishment and Replacement	\$65.00 per year
Kingsburg Refurbishment and Replacement	\$36.00 per year
Fowler Refurbishment and Replacement	\$52.00 per year
Selma Total Annual Sewer Service Charge	\$451.85 per year
Kingsburg Total Annual Sewer Service Charge	\$422.85 per year
Fowler Total Annual Sewer Service Charge	\$438.85 per year

All users pay the same rates per gallon of wastewater, per pound of suspended solids (SS) and per pound of biochemical oxygen demand (BOD), whether the users are industrial, commercial, institutional, multi-residential or single family residence.

Staff recommends an annual budget transfer for FY 2018-19 of \$1,837,088 from the O&M fund to the R&R fund.

REVIEW OF BUDGET PAGES

In table format, pages 3 to 9 summarize the activities of each of the District functions. Summaries 1 through 6 itemize the beginning balance, revenues, expenditures, transfers and ending balance. All functions are summarized on page 3.

The treatment plant is over 43 years old and requires various major refurbishments. Some projects may carry through to subsequent fiscal years.

Cities' Collection Systems Capital R&R reserves are carried in the sub-function accounting for each city for emergency or miscellaneous repairs to the cities' sewer systems and for refurbishment and replacement of aging equipment and facilities.

The cash reserve in the O&M function ends the year at \$2.6 million, which is within the policy of \$2.6 million year-ending balance. However, the reserve is being reviewed and is subject to change.

The staffing level will be at 32 full-time employees. The Organizational Chart on page 10 shows the lines of responsibility and reporting.

Services and Supplies Expenditures on page 15 shows divisional detail for services & supplies expenditures. The Pretreatment Program Cost Allocation on page 16 shows resources allocated to the federal pretreatment program.

The District's Chart of Accounts on pages 17 to 22 shows in detail the types of expenditures that are budgeted under each account number.

Table 10 of the current Capital Improvement Program is on page 23 and shows the repair and maintenance project schedule from the O&M fund.

BACKGROUND

The proposed increases for the Cities' R&R sewer rates are necessary due to increased cost of repair, refurbishment and replacement of aging equipment and facilities in the collection system, and are substantiated in the Capital Improvement Program, Sewer System Management Plan assessments and District's 2016 Collection System Master Plan update. The Selma R&R is also impacted by the need for a State Revolving Fund loan to rehabilitate the McCall Avenue sewer that is past its useful life.

The increase in sewer rates for the District's Capital Refurbishment & Replacement fund and General Operation & Maintenance fund and are necessary due to increased costs of repair; refurbishment and replacement of aging equipment and facilities; services and supplies; salaries and benefits; labor costs; and a reduction in usage of the plant by industrial dischargers.

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2018-19)**

BEGINNING CASH BALANCES

APPROVED

Function #1 Operations & Maintenance	\$	2,957,934
Function #2 Capital Expansion		3,295,161
Function #2 Capital Refurbishment & Replacement		4,346,693
Function #3 City Collection System Capital R&R - Selma		1,134,576
Function #3 City Collection System Capital R&R - Kingsburg		1,723,627
Function #3 City Collection System Capital R&R - Fowler		<u>1,229,338</u>
BEGINNING BALANCE ALL FUNCTIONS		14,687,329

REVENUES

Function #1 Operations & Maintenance		9,464,510
Function #2 Capital Expansion		847,457
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion)		2,968,969
Function #3 City Collection System Capital R&R - Selma (With Loan Proceeds)		7,380,637
Function #3 City Collection System Capital R&R - Kingsburg		263,679
Function #3 City Collection System Capital R&R - Fowler		<u>287,534</u>
REVENUE ALL FUNCTIONS		21,212,786

EXPENDITURES

Function #1 Operations & Maintenance (includes transfer to R&R)		9,822,439
Function #2 Capital Expansion (includes transfer to R&R)		3,058,885
Function #2 Capital Refurbishment & Replacement		4,515,480
Function #3 City Collection System Capital R&R - Selma		7,387,109
Function #3 City Collection System Capital R&R - Kingsburg		325,000
Function #3 City Collection System Capital R&R - Fowler		<u>275,000</u>
EXPENDITURES ALL FUNCTIONS		25,383,913

ENDING CASH BALANCES

Function #1 Operations & Maintenance		2,600,005
Function #2 Capital Expansion		1,083,733
Function #2 Capital Refurbishment & Replacement		2,800,182
Function #3 City Collection System Capital R&R - Selma		1,128,104
Function #3 City Collection System Capital R&R - Kingsburg		1,662,307
Function #3 City Collection System Capital R&R - Fowler		<u>1,241,872</u>
ENDING BALANCE ALL FUNCTIONS		10,516,203

SUMMARY NO. 1 - O&M

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2018-19)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 2,957,934	\$ 2,957,934
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REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
Residential, Commercial & Institutional Service Charges	4,656,045	4,656,045
Industrial Service Charges	3,194,333	3,194,333
Fixed Capital Service Charge	1,088,282	1,088,282
IRS Tax Credit (CREB)	280,912	280,912
Interest Earnings	71,010	71,010
Septic Hauler Fees	96,910	96,910
Rental of Property	61,206	61,206
Plan Check & Inspection Fees	<u>15,812</u>	<u>15,812</u>
TOTAL REVENUE	9,464,510	9,464,510

EXPENDITURES

A) O&M SERVICE CHARGE

Salaries and Employee Benefits	3,494,597	3,494,597
Services and Supplies	2,337,467	2,337,467
Cities' Franchise Payments	370,000	370,000
Solar Lease Principal Payments	420,000	420,000
Solar Lease Interest Payments	<u>498,015</u>	<u>498,015</u>
	7,120,079	7,120,079

B) FIXED CAPITAL SERVICE CHARGE

Transfer to Function #2 Refurbishment & Replacement	<u>2,702,360</u>	<u>2,702,360</u>
Subtotal	2,702,360	2,702,360

TOTAL EXPENDITURES	9,822,439	9,822,439
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ENDING BALANCE

Ending FY Cash Balance Reserve	2,600,005	2,600,005
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SUMMARY NO. 2 - DISTRICT EXPANSION

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2018-19)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$	3,295,161	\$	3,295,161
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges		\$783,394		\$783,394
5200-200-01 Annexation Fees		\$20,708		\$20,708
5400-200-01 Interest Earnings		\$43,355		\$43,355
	TOTAL REVENUE	847,457		847,457

EXPENDITURES

A) <u>PLANT OPERATIONS (DIV-03)</u>				
8070-203-01** MLSS Line Refurbishment and RAS Line Replacement (1/2)		879,620		879,620
8071-203-01** District Lift Station Refurbishment-D4 (18th Street)		520,660		520,660
8075-203-01** Clarifier 1/2 (2/3)		1,220,707		1,220,707
8077-203-01 Asset Management Software		154,500		154,500
8078-203-01 Biosolids and Organic Resource Recovery Center Feasibility Study		87,550		87,550
	TOTAL EXPENDITURES	2,863,037		2,863,037
B) <u>Capacity Fee Offset</u>				
Transfer to Function #2 Refurbishment & Replacement		195,848		195,848
	Subtotal	195,848		195,848
	TOTAL EXPENDITURES	3,058,885		3,058,885
Ending FY Cash Balance Reserve		1,083,733		1,083,733

NOTES

1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) **Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

SUMMARY NO. 3 - DISTRICT R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2018-19)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 4,346,693	\$ 4,346,693
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1	2,702,360	2,702,360
5400-200-02 Interest Earnings	70,761	70,761
5410-200-02 Capacity Fee Offset transfer from Capital Expansion Function #2	195,848	195,848
TOTAL REVENUE	2,968,969	2,968,969

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>		
8152-203-02** MLSS Line Refurbishment and RAS Line Replacement (1/2)	1,319,430	1,319,430
8155-203-02** District Lift Station Refurbishment-D4 (18th Street)	780,990	780,990
8159-203-02** Clarifier R&R 1/2 (1/3)	1,831,060	1,831,060
8160-203-02 O&M and Administration Building Roof Refurbishment	275,000	275,000
8161-203-02 Replace 2 Floating Aerators	309,000	309,000
TOTAL EXPENDITURES	4,515,480	4,515,480

ENDING BALANCE

Ending FY Cash Balance Reserve	2,800,182	2,800,182
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NOTES

1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) **Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

SUMMARY NO. 5 - KINGSBURG R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2018-19)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,723,627	\$ 1,723,627
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-04 Service Charges	230,155	230,155
5400-300-04 Interest Earnings	<u>33,524</u>	<u>33,524</u>
TOTAL REVENUE	263,679	263,679

EXPENDITURES

8000-305-04 Miscellaneous Repairs	45,000	45,000
8018-305-04 CCTV Inspection and Review	75,000	75,000
8019-305-04 Riverside Alley Improvements Project Phase II	<u>205,000</u>	<u>205,000</u>
TOTAL EXPENDITURES	325,000	325,000

ENDING BALANCE

Ending FY Cash Balance Reserve	1,662,307	1,662,307
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NOTES

1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

2) **Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

SUMMARY NO. 6 - FOWLER R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2018-19)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,229,338	\$ 1,229,338
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<u>REVENUE</u>	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-05 Service Charges	263,067	263,067
5400-300-05 Interest Earnings	24,467	24,467
TOTAL REVENUE	287,534	287,534

EXPENDITURES

8000-305-05 Miscellaneous Repairs	35,000	35,000
8011-305-05 CCTV Inspection and Review	65,000	65,000
8012-305-05 City of Fowler Collection System R&R	175,000	175,000
TOTAL EXPENDITURES	275,000	275,000

ENDING BALANCE

Ending FY Cash Balance Reserve	1,241,872	1,241,872
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NOTES

1) *Asterisk denotes item previously authorized by Board for expenditure. The amount shown is the total approved budget and may be expended over more than one fiscal year. *Asterisk plus "encumbered" or (enc.) denotes a previously-authorized item with the amount shown being the anticipated remaining budget for this fiscal year.

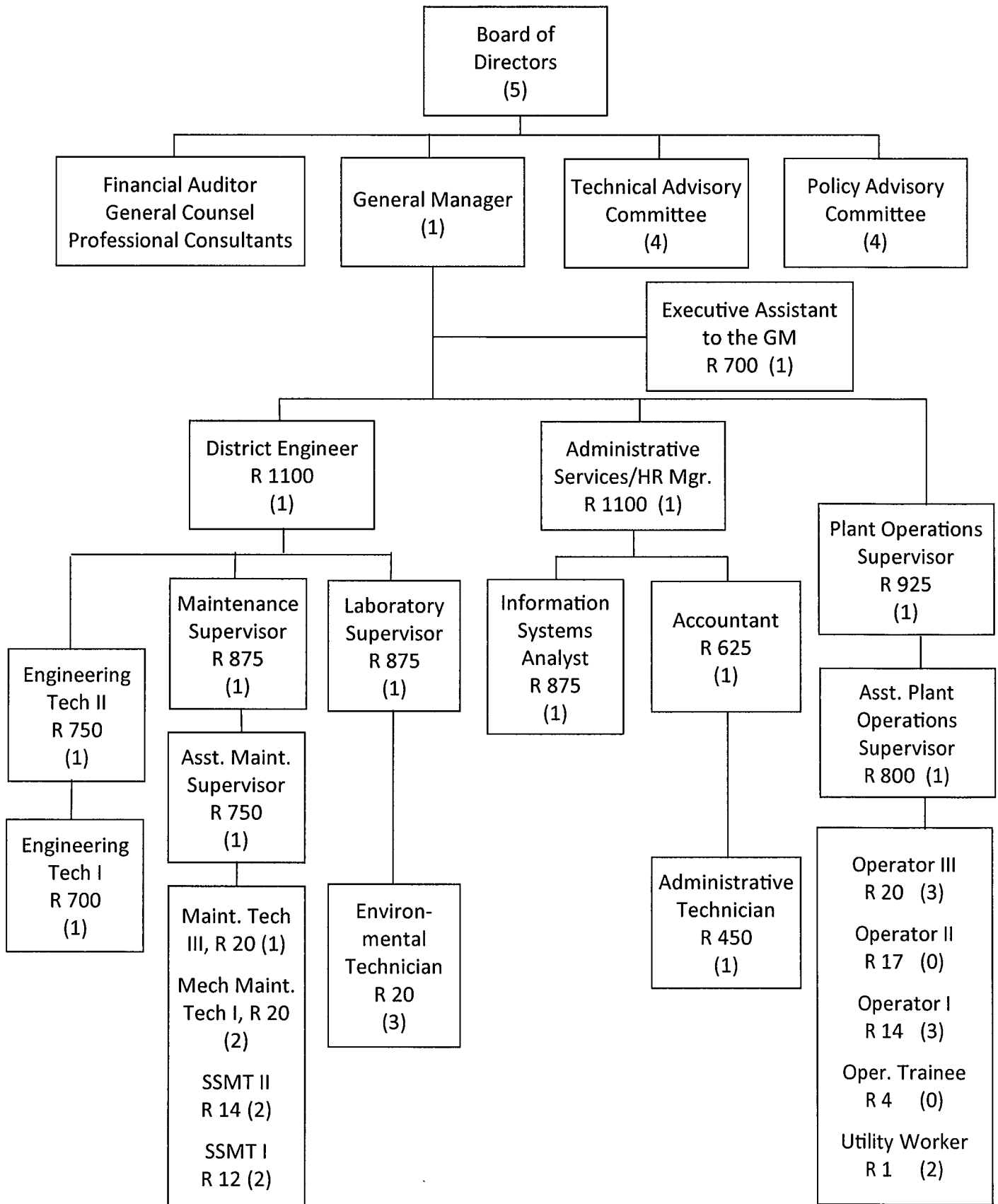
2) **Asterisks denotes the item is a multiple-year project as noted in the Form B of the Capital Improvement Project.

Appendix

ORGANIZATIONAL CHART

FY 2018-19

R = Salary Range; () = No. of Authorized Positions; Total Number of Authorized Positions = 32



SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARIES AND BENEFITS EXPENDITURES BY DIVISION (FY 2018-19)

ACCT NO.	DESCRIPTION	ADMIN DIV 01	LAB DIV 02	PT OPS DIV 03	PT MNT DIV 04	CS MNT DIV 05	CS OPS DIV 06	DISTRICT TOTAL
6000	Salaries - Nonrep	\$ 498,104	\$ 131,027	\$ 238,451	\$ 160,257	\$ 108,798	\$ 120,653	\$ 1,257,289
6100	Salaries - Barg Unit	-	163,968	401,959	205,899	124,548	61,270	957,644
6200	Extra Help	-	-	-	-	-	-	-
6300	Shift Differential	-	-	600	-	-	-	600
6310	Standby Pay	-	-	7,000	-	5,000	4,000	16,000
6320	Overtime	2,000	1,100	10,000	5,000	3,000	3,000	24,100
6330	Holiday Pay	-	-	3,100	-	-	-	3,100
6340	Vac-SkLv Cash Out	1,813	1,344	3,250	1,969	875	750	10,000
6400	FICA / Medicare	5,479	3,245	7,045	4,028	2,567	2,001	24,364
6420	S.U.I.	906	672	1,625	984	438	375	5,000
6500	Retirement	137,404	81,376	176,660	101,006	64,370	50,184	611,000
6510	RBP IRC 415 - Retirees	500	-	-	-	-	-	500
6520	Health	63,438	47,031	113,750	68,906	30,625	26,250	350,000
6530	Dental/Vision	6,344	4,703	11,375	6,891	3,063	2,625	35,000
6540	Life	906	672	1,625	984	438	375	5,000
6610	OPEB-Pre 65	50,000	-	-	-	-	-	50,000
6615	OPEB-Post 65	90,000	-	-	-	-	-	90,000
6700	Workers Comp Ins	9,063	6,719	16,250	9,844	4,375	3,750	50,000
6900	Contingency (0.1%)	906	672	1,625	984	438	375	5,000
	TOTAL	866,863	442,528	994,315	566,752	348,532	275,608	3,494,597

NOTES:

1) This page is a worksheet for management information and control. See page 4 for the authorized limit of expenditure for total salaries & benefits.

2) As an item of information, the "Benefits Cost Added to Salary," which includes FICA/Medicare, Retirement, Health-Dental-Life, Workers Comp, Sick Leave, Vacation, Holidays, Vacation Sick Leave Cash Out, and Post-Employment Health Benefits, is the following average % compared to salary: **55.7%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2018-19)**

<u>CLASSIFICATION</u>	ADMIN	LAB	PT OPS	PT MNT	CS MNT	CS OPS	<u>TOTAL</u>
	<u>DIV 01</u>	<u>DIV 02</u>	<u>DIV 03</u>	<u>DIV 04</u>	<u>DIV 05</u>	<u>DIV 06</u>	
General Manager	\$ 162,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,649
District Engineer	35,566	11,855	23,710	11,855	11,855	23,710	118,552
Admin Services/HR Mgr	54,382	10,876	10,876	10,876	10,876	10,876	108,764
Plant Operations Supv	-	-	99,734	-	-	-	99,734
Maintenance Supv	-	-	-	52,254	17,418	17,418	87,090
Laboratory Supv	-	92,316	-	-	-	-	92,316
<u>Info Systems Analyst</u>	<u>47,464</u>	<u>9,493</u>	<u>9,493</u>	<u>9,493</u>	<u>9,493</u>	<u>9,493</u>	<u>94,928</u>
EXEMPT SUBTOTAL	300,061	124,540	143,814	84,479	49,642	61,498	764,033
Asst Plant Ops Supv	-	-	88,150	-	-	-	88,150
Asst Maint Supv	-	-	-	33,247	16,624	16,624	66,494
Engineering Tech II	20,976	-	-	20,976	20,976	20,976	83,903
Engineering Tech I	15,069	-	-	15,069	15,069	15,069	60,276
Executive Asst to the GM	32,436	6,487	6,487	6,487	6,487	6,487	64,872
Accountant	\$ 68,035	-	-	-	-	-	68,035
<u>Admin Tech II</u>	<u>\$ 61,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,528</u>
NONEXEMPT SUBTOTAL	198,043	6,487	94,638	75,779	59,155	59,155	493,258
Environmental Tech	-	55,978	-	-	-	-	55,978
Environmental Tech	-	55,978	-	-	-	-	55,978
Environmental Tech	-	52,012	-	-	-	-	52,012
Maint Tech III	-	-	-	32,815	32,815	-	65,629
Mech Maint Tech I	-	-	-	46,233	15,411	-	61,644
Mech Maint Tech I	-	-	-	45,158	15,053	-	60,210
Operator III	-	-	63,823	-	-	-	63,823
Operator III	-	-	60,784	-	-	-	60,784
Operator III	-	-	52,012	-	-	-	52,012
Operator III	-	-	53,249	-	-	-	53,249
Operator III	-	-	47,176	-	-	-	47,176
Operator I	-	-	56,592	-	-	-	56,592
Operator Trainee	-	-	-	-	-	-	-
Swr Sys Maint Tech II	-	-	-	22,014	16,510	16,510	55,034
Swr Sys Maint Tech II	-	-	-	21,391	16,043	16,043	53,477
Swr Sys Maint Tech I	-	-	-	20,360	15,270	15,270	50,900
Swr Sys Maint Tech I	-	-	-	17,929	13,447	13,447	44,823
Utility Worker	-	-	34,162	-	-	-	34,162
<u>Utility Worker</u>	<u>-</u>	<u>-</u>	<u>34,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,162</u>
BRG UNIT SUBTOTAL	-	163,968	401,959	205,899	124,548	61,270	957,644
EMPLOYEE COUNT	5.30	4.40	10.50	5.60	3.55	2.65	32.00
TOTAL SALARIES	<u>498,104</u>	<u>294,996</u>	<u>640,410</u>	<u>366,156</u>	<u>233,346</u>	<u>181,923</u>	<u>2,214,935</u>

Note: Bargaining Unit employees' salaries are set by the MOU; Non-Represented employees' and General Manager's salaries are set by the Board.

S-K-F CSD NON-REPRESENTED EMPLOYEES SALARY SCHEDULE EFFECTIVE 7-1-17							
RANGE	CLASSIFICATION	A	B	C	D	E	Y
450	ADMINISTRATIVE TECHNICIAN II	3,737.11	3,923.96	4,120.16	4,326.17	4,542.48	4,769.60
475							
500							
525							
550							
575							
600							
625	ACCOUNTANT	4,442.24	4,664.36	4,897.57	5,142.45	5,399.58	5,669.55
650							
675							
700	ENGINEERING TECHNICIAN I or	4,783.81	5,023.00	5,274.15	5,537.86	5,814.75	6,105.49
725	EXECUTIVE ASSISTANT TO THE GM						
750	ASST MAINT SUPERVISOR or	5,025.99	5,277.29	5,541.16	5,818.21	6,109.12	6,414.58
775	ENGINEERING TECHNICIAN II						
800	ASST. PLANT OPERATIONS SUPV	5,280.43	5,544.45	5,821.68	6,112.76	6,418.40	6,739.32
825							
850							
875	*MAINTENANCE SUPV, LAB SUPV,	5,686.45	5,970.77	6,269.31	6,582.77	6,911.91	7,257.51
900	INFO SYST ANALYST						
925	*SUPERVISOR PLANT OPERATIONS	5,974.32	6,273.04	6,586.69	6,916.03	7,261.83	7,624.92
950							
975							
1000							
1025							
1050							
1075							
1100	*DISTRICT ENGINEER or	7,101.59	7,456.67	7,829.51	8,220.98	8,632.03	9,063.63
1125	ADMINISTRATIVE SERVICES/HUMAN						
1150	RESOURCES MANAGER						
1175							
1200							
NOTES:	1) *Classification exempt from overtime and compensation time.						
	2) Overtime compensation is at the rate of 1.5 times annual salary divided by 2080.						
	3) Private vehicle used on District business is compensated at Federal IRS standard mileage rate.						
	4) Employee is eligible for step "Y" two years after attainment of step "E."						
	5) Amounts shown are monthly dollar amounts.						
	6) Employees hired before April 14, 2011 are eligible for an additional maximum of 9.0% certification compensation.						
	7) Employees hired on or after April 14, 2011 are eligible for an additional maximum of 7.5% certification comp.						

S-K-F CSD BARGAINING UNIT SALARY SCHEDULE EFFECTIVE 7-1-17							
RANGE	CLASSIFICATION	A	B	C	D	E	Y
1	UTILITY WORKER	2,459.17	2,582.13	2,711.24	2,846.80	2,989.14	3,138.60
2							
3							
4	OPERATOR TRAINEE	2,648.26	2,780.67	2,919.71	3,065.69	3,218.98	3,379.93
5							
6							
7							
8							
9							
10							
11							
12	SEWER SYSTEM MAINT TECH I	3,226.65	3,387.98	3,557.38	3,735.25	3,922.01	4,118.11
13							
14	OPERATOR I or SSMT II	3,390.00	3,559.50	3,737.47	3,924.35	4,120.56	4,326.59
15							
16							
17	OPERATOR II	3,650.66	3,833.19	4,024.85	4,226.09	4,437.40	4,659.27
18							
19							
20	MECHANICAL MAINTENANCE TECH I or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or OPERATOR III	3,931.36	4,127.93	4,334.32	4,551.04	4,778.59	5,017.52
NOTES:							
1) Overtime compensation is at the rate of 1.5 times annual salary divided by 2080 as per MOU.							
2) Holiday worked receives 2.5 times annual salary divided by 2080 as per MOU.							
3) Private vehicle used on District business is compensated at Federal IRS standard mileage rate.							
4) Employee is eligible for step "Y" two years after attainment of step "E."							
5) Amounts shown are monthly dollar amounts.							
6) Employees hired before April 14, 2011 are eligible for an additional maximum of 9.0% certification compensation.							
7) Employees hired on or after April 14, 2011 are eligible for an additional maximum of 7.5% certification comp.							

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SERVICES & SUPPLIES EXPENDITURES BY DIVISION (FY 2018-19)**

ACCT NO.	DESCRIPTION	ADMIN DIV-01	LAB DIV-02	PT OPS DIV-03	PT MAINT DIV-04	CS MAINT DIV-05	CS OPS DIV-06	DISTRICT TOTAL
7000	Uniforms	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
7010	Safety Supplies	1,000	1,000	3,000	2,000	3,000	1,000	11,000
7020	Safety Awards	5,000	-	-	-	-	-	5,000
7100	General Insurance	110,000	-	-	-	-	-	110,000
7110	Honesty Bond	200	-	-	-	-	-	200
7200	Permits	800	4,000	37,000	1,000	3,000	2,200	48,000
7210	Directors' Fees	12,000	-	-	-	-	-	12,000
7220	Memberships	22,000	-	-	-	-	-	22,000
7230	Certification Fees	6,000	-	-	-	-	-	6,000
7250	State Equalization Board Taxes	3,000	-	-	-	-	-	3,000
7260	Property Taxes & Assessments	2,800	-	-	-	-	-	2,800
7300	Office Supplies	12,000	-	-	-	-	-	12,000
7310	Office Equipment	5,000	-	-	-	-	-	5,000
7320	Information Systems	56,800	-	18,000	4,000	5,000	-	83,800
7330	Miscellaneous Mileage - P/U & Delivery	200	-	-	-	-	-	200
7340	Postage	2,400	-	-	-	-	-	2,400
7350	Printing - Advertising	7,500	-	-	-	-	-	7,500
7360	Printing - Forms	4,000	-	-	-	-	-	4,000
7370	Books & Publications	500	-	-	-	-	-	500
7380	Communications	35,000	-	-	-	-	-	35,000
7390	Outreach	20,000	-	-	-	-	-	20,000
7400	Travel & Training	40,000	-	-	-	-	-	40,000
7410	Employee Recognition Program	5,000	-	-	-	-	-	5,000
7500	Laboratory Supplies & Equipment	-	18,000	-	-	-	-	18,000
7510	External Laboratory Services	-	28,000	-	-	-	-	28,000
7600	Maintenance - Nuisance Abatement	-	-	2,000	-	2,000	-	4,000
7610	Maintenance - Auto	2,000	500	3,500	3,500	2,000	2,000	13,500
7620	Maintenance - Equipment	1,000	7,000	15,000	243,000	50,000	2,000	318,000
7630	Maintenance - Buildings & Grounds	5,000	15,000	20,000	70,000	2,000	-	112,000
7640	Chemicals	-	-	170,000	1,000	1,000	-	172,000
7650	Lubricants	-	-	2,000	4,000	-	-	6,000
7660	Fuel - Diesel & Propane	-	-	6,000	4,000	15,000	-	25,000
7670	Fuel - Gasoline	7,000	2,000	10,000	6,000	7,000	3,000	35,000
7680	Utilities	-	-	300,000	-	-	75,000	375,000
7700	Rent & Lease Equipment	7,000	500	14,000	2,000	1,000	500	25,000
7710	Small Tools	500	500	1,000	500	1,000	500	4,000
7720	Repair & Maintenance	2,500	6,000	135,000	220,000	150,000	-	513,500
7800	Special Services - Air & Ground Spray	-	-	9,500	-	500	-	10,000
7810	Prof Svcs - Engineering & Technical	35,000	-	-	-	-	-	35,000
7820	Prof Svcs - Accounting & Financial	35,000	-	-	-	-	-	35,000
7830	Prof Svcs - Legal	30,000	-	-	-	-	-	30,000
7840	Prof Svcs - Medical & Safety	7,000	-	-	-	-	-	7,000
7850	Prof Svcs - Mgt & Human Relations	25,000	-	-	-	-	-	25,000
7860	Prof Svcs - Other	8,000	-	-	-	-	-	8,000
7910	Solar & Battery Maintenance	-	-	69,248	-	-	-	69,248
7920	Solar Measurement & Verification	-	-	21,819	-	-	-	21,819
	TOTAL SERVICES & SUPPLIES	528,200	82,500	837,067	561,000	242,500	86,200	2,337,467
7270-	101-03 City Franchise Fee - Selma	127,000	-	-	-	-	-	127,000
7270-	101-04 City Franchise Fee - Kbrg	150,000	-	-	-	-	-	150,000
7270-	101-05 City Franchise Fee - Fowler	93,000	-	-	-	-	-	93,000
7900	Solar Lease Principal Payments	420,000	-	-	-	-	-	420,000
7910	Solar Lease Interest Payments	498,015	-	-	-	-	-	498,015
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,288,015	-	-	-	-	-	1,288,015

NOTE: This page is for management information and departmental control. See page 12 for authorization limits for expenditure.

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

PRETREATMENT PROGRAM COST ALLOCATION (FY 2017-18)

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP	\$5,000	\$18,000	\$23,000
6100	SALARY - BARG UNIT	7,500	45,000	52,500
6400	FICA / MEDICARE	-	2,000	2,000
6500	RETIREMENT	3,000	3,000	6,000
6600	HEALTH-DENT-LIFE	3,100	20,000	23,100
6700	WORKERS COMP INSURANCE	2,500	7,000	9,500
7000	UNIFORMS	2,500	-	2,500
7010	SAFETY SUPPLIES	2,000	2,000	4,000
7100	GENERAL INSURANCE	18,000	-	18,000
7300	OFFICE SUPPLIES	-	4,500	4,500
7310	OFFICE EQUIPMENT	6,000	20,000	26,000
7320	INFORMATION SYSTEMS	-	6,000	6,000
7370	BOOKS & PUBLICATIONS	2,500	-	2,500
7380	COMMUNICATIONS	2,500	-	2,500
7400	TRAVEL & TRAINING	3,500	-	3,500
7500	LAB SUPPLIES	4,000	-	4,000
7510	EXTERNAL LAB SERVICES	30,000	-	30,000
7610	MAINTENANCE - AUTO	2,500	-	2,500
7670	FUEL - GASOLINE	3,500	-	3,500
7810	PROF SRVCS - ENGNR	<u>20,000</u>	<u>-</u>	<u>20,000</u>
	TOTAL	118,100	127,500	245,600

NOTE: This page is a breakdown of projected expenditures for the implementation of the federally-mandated industrial pretreatment program. These expenditure amounts are accounted for in budgeted amounts on other pages in this budget.

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
CHART OF ACCOUNTS (FY 2018-19)**

Acct. No.	<u>Category</u>	<u>Expenditure Examples and Summary Descriptions</u>
6000	Salaries - Nonrepresented	Regular wages, certification compensation, longevity/recognition bonuses, sick leave payoff and vacation payoff. For management, supervisory, professional and confidential personnel. Includes medical and dental expenses to the extent that employees participate in the IRS 125 premium-only-plan.
6100	Salaries – Bargaining Unit	Regular wages, certification compensation, longevity/recognition bonuses, sick leave payoff and vacation payoff. For bargaining unit personnel. Includes medical and dental expenses to the extent that employees participate in the IRS 125 premium-only-plan.
6200	Extra Help	Temporary personnel hired through an agency. Includes retired employees hired to fill in as needed.
6300	Shift Differential	Paid to operators working a non-regular shift, including a late shift.
6310	Standby Pay	Paid to collection system personnel and to operations personnel who are on call to respond to alarms and stoppage calls after hours and on weekends.
6320	Overtime	Paid for time worked over eight hours per day.
6330	Holiday Pay	Paid for holiday worked.
6340	Vac-SkLv Cash Out	Accrued sick leave over 192 hours paid once annually at the rate of 50%.
6400	FICA/Medicare	Mandated FICA/Medicare insurance.
6420	S. U. I.	State unemployment Insurance
6500	Retirement	Employer’s and employees’ contributions to California Public Employees Retirement System.
6510	RBP IRC 415-Retires	IRC Section 415/CalPERS Replacement Benefit Plan- replacement of the annual benefit allowance amount that exceeds the Section 415(b) limit with wages.
6520	Health Insurance	Medical and prescription insurance for employees and eligible dependents. Accounted for as salaries to the extent that employees participate in the IRS 125 premium-only-plan.

6530	Dental & Vision Insurance	Dental & Vision insurance for employees and eligible dependents. Accounted for as salaries to the extent that employees participate in the IRS 125 premium-only-plan.
6540	Life Insurance	Life insurance for employees.
6610	OPEB Pre-65 years	Other post-employee benefit (OPEB) plan cost per GASB 45 for employees pre 65 years of age.
6615	OPEB-Post 65 years	Other post-employee benefit (OPEB) plan cost per GASB 45 for employees post 65 years of age.
6700	Worker's Compensation	Workers' compensation insurance.
6900	Contingency	Budgetary planning purposes only.
7000	Uniforms	Uniforms and laundry.
7010	Safety Supplies	Personnel safety gear, eye-ear-head protection, boots/shoes, raingear, reflective safety vests and jackets, chemical protection suits. First aid supplies. Fire extinguishers and maintenance. Safety equipment including traffic cones and flags. Safety training videos and other materials.
7020	Safety Awards	Safety incentive prizes and stickers. Refreshments at safety award meetings.
7100	General Insurance	General liability, errors and omissions, officers and directors, employment practices liability, property, boiler and machinery, mobile equipment.
7110	Honesty Bond	Honesty bond for designated employees.
7200	Permits	Permits for State Water Resources Control Board, Air Pollution Control District, laboratory certification, hazardous material storage, crane certification, generator and gas tank, pesticide application, agricultural burning and California Highway Patrol fleet inspection. California Department of Health Services water system fee. LAFCO fee.
7210	Directors' Fees	Boardmembers' stipend for each meeting attended and for each day's service rendered as a Board Member by request of the Board, not to exceed six days in any calendar month.
7220	Memberships	Membership dues for Chambers of Commerce, California Association of Sanitation Agencies, California Special Districts Association, Water Environment Federation, California Water Environment Association, American Water Works Association and other professional organizations.

7230	Certification Fees	Direct costs of employee certification, testing and renewals. DMV driver's license A &B renewal fee.
7240	Depreciation Expense	Bookkeeping function to account for depreciated value of assets.
7250	State Equalization Board	Taxes for State Board of Equalization.
7260	Property Taxes & Assessments	Property taxes and assessments.
7270	City Franchise Fee - Selma	Fee of 5% of revenue collected within City of Selma boundaries. Paid for planning, engineering and administrative services.
7280	City Franchise Fee - Kingsburg	Fee of 5% of revenue collected within City of Kingsburg boundaries. Paid for planning, engineering and administrative services.
7290	City Franchise Fee - Fowler	Fee of 5% of revenue collected within City of Fowler boundaries. Paid for planning, engineering and administrative services.
7300	Office Supplies	Expendable supplies such as pens, paper, calculators, calendars, staplers, photocopy supplies and desk organizers. Lunchroom supplies such as coffee, plates, napkins and board room snacks. Bottled water and water dispenser rental.
7310	Office Equipment	Office, lunchroom and meeting room furniture, equipment and maintenance contracts.
7320	Information Systems	Hardware and software components of computerized information system, including CPU's, monitors, printers, server, network, and internet and their accessories, parts and supplies. Digital or electronic information such as RealQuest. Licenses and standard, regular support for information software such as Op 10, MAS 200, Hansen, and SCADA.
7330	Misc. Mileage – P/U & Delivery	Mileage reimbursement for errands.
7340	Postage	Postage and shipping expenses.
7350	Printing - Advertising	Legal and recruitment advertisements.
7360	Printing - Forms	Printing and binding of forms, reports, and business cards.
7370	Books & Publications	Reference books, handbooks, newspapers, parcel maps from County, journals, newsletters, and report subscriptions, whether in printed form, on electronic data storage format or through the internet.

7380	Communications	Service, replacement and repair of telephones, radios, telemetry, alarms, alarm monitoring service, pagers, internet access, mobile broadband devices and leased lines, process monitoring and security cameras. After-hours answering service.
7390	Outreach	Outreach, community relation, public information, sponsored activities, community functions, parades, school tours & presentations, brochures, flyers, displays, newsletters, and media.
7400	Travel & Training	Registration, tuition, textbooks, fees, lodging, subsistence, per diem, mileage, common carrier fare, parking and costs of workshops, conferences, seminars, courses and classes and District business meetings. CWEA and Chambers of Commerce dinners. Working lunches.
7410	Employee Recognition Program	Award for Employee-of-the-Year and incentives for length-of-service and attendance such as jackets, pins, plaques and cash. Employee relations program including Chairperson's barbecue, retirement luncheons and condolence flowers. Employees Activities Committee functions such as annual family picnic and winter dinner. Wellness Program reimbursements.
7500	Laboratory Supplies & Equipment	Reagents, glassware, filters, tubing, stoppers, and expendable materials. Lab equipment service, calibration, repair, replacement, support contracts, supplies and accessories. Non-depreciable equipment.
7510	External Laboratory Services	Laboratory analyses of water, wastewater, biosolids and soil performed by outside commercial laboratories.
7600	Maintenance – Nuisance Abatement	Supplies for staff control and abatement of odors, pests, weeds and insects. Wildlife support.
7610	Maintenance - Auto	Repair and preventive maintenance, smog checks, car washes, tires, parts, supplies, materials, fluids and lubricants for pickups, vans and sedans, whether by District forces or outside services.
7620	Maintenance - Equipment	Regular repair, maintenance, replacement and fabrication of interceptors, treatment plant and collection system. Covers equipment, parts, supplies, and stock materials. Includes pumps, filters, brush aerators, seals, rotors, filters, pipe fittings, ladders, breakers, electrical supplies, welding supplies, fasteners, paint, coatings and solvents.
7630	Maintenance – Building & Grounds	Repair, replacement and maintenance materials and supplies for lighting, HVAC, plumbing, electrical, janitorial (cleaners, shop & lab towels, mats), irrigation, landscaping and tree pruning. Seeds for nitrogen-uptake crop.
7640	Chemicals	Treatment chemicals such as coagulants, nutrients, pH control, chlorine, scum degreaser, and toxic substance neutralizer.

7650	Lubricants	Plant and pump station lubricants such as grease, gear lube and heavy oil.
7660	Fuel –Diesel & Propane	Diesel and propane fuel.
7670	Fuel - Gasoline	Gasoline.
7680	Utilities	Electricity, natural gas, water, trash pick up and dump fees.
7700	Rent & Lease Equipment	Rental or lease of any type of office, information systems, laboratory, treatment, collection system, pumping, biosolids processing, or maintenance equipment. Disking and ripping equipment for disposal pond or buffer property maintenance.
7710	Small Tools	Hand tools, power tools and shop tools.
7720	Repairs/Maintenance	Repairs to treatment plant and collection system facilities and equipment. Includes equipment, parts and materials. Biosolids removal. Collection system video inspection. Hazardous waste removal. Clean-up and repairs due to sewage overflows, including lodging and reimbursements. Disposal pond maintenance. Electrical system infra-red inspection.
7800	Special Services – Air & Ground	Aerial or ground spraying for pests, odors, weeds. Aerial or ground seeding of biosolids application area.
7810	Professional Services – Engineering & Technical	Engineering, technical, computer, hydrogeological, agronomic, surveying, graphic arts and drafting services.
7820	Professional Services – Accounting & Financial	Annual independent audit. General accounting services, MAS 200 support services, rate-setting, grants, loans and other financial services. Fresno County data base and tax roll processing fees. Lobbyist, grant researcher, grant writer consultant.
7830	Professional Services – Legal	Attorney fees and costs for review of District activities, attendance at Board Meetings, annexations and special projects. Legal services and advice. Liability prevention. Participation in group litigation, such as with CASA.
7840	Professional Services – Medical & Safety	Hearing tests, physical exams for DMV and pre-employment, CPR training, first aid training, and drug and alcohol testing.
7850	Professional Services – Management & Human Relations	Human relations, employee relations, labor relations services. Pre-employment investigation services. COBRA administration. California Employers Association dues. IRS 125 POP plan fees.

7860	Professional Services – Other	Professional services in addition to, or other than, those listed above, such as security patrol and notary services. Residential/ agricultural property appraisal, management, clean-up, hazardous materials assessment and abatement, and demolition.
7900	Solar Lease Principal Payments	Principal payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7910	Solar Lease Interest Payments	Interest payments on debt service for Direct Purchase Agreement on Clean Renewable Energy Project.
7920	Solar & Battery Maintenance	Annual fee for maintenance, inspection, testing and cleaning on the solar panels, inverters and battery storage system equipment.
7930	Solar Measurement & Verification	Annual fee for measurement and verification of projected energy savings for the solar project.
8000- 8999	Fixed Assets – Facilities & Equipment (Depreciable Capital Items)	Planned expansion, refurbishment or replacement of District-owned facilities and equipment including collection system maintenance equipment, interceptor system facilities & equipment, treatment/disposal facilities & equipment, administrative/technical services facilities & equipment. Must be over \$8,000.

Table 10
Selma-Kingsburg-Fowler County Sanitation District
Repair & Maintenance Improvement Projects Schedule for District Facilities From O&M Fund (current dollars)

Project No.		Fiscal Year	District O&M Expense
1	Disposal Pond 1 Outfall Pipe Replacement	2018/19	25,000
2	Removal of District Rental Homes	2018/19	35,000
3	Centrifuge 2 Rotating assembly 12,000-hour overhaul	2018/19	75,000
4	Clean EP1	2018/19	50,000
5	Process Water Piping Replacement (1/2)	2018/19	35,000
	Subtotal 2018/19		\$ 220,000
1	Information Systems Hardware/Software Replacement	2019/20	50,000
2	Asset Center Software Installation	2019/20	50,000
3	Clean Aeration Basin No. 2	2019/20	100,000
4	Process Water Piping Replacement (1/2)	2019/20	35,000
5	West Sludge Beds Refurbishment	2019/20	100,000
	Subtotal 2019/20		\$ 335,000
1	Electrical System Components Infrared Inspection/Repair	2020/21	50,000
2	Removal of District Rental Homes	2020/21	35,000
3	Convert Manholes 1 and 2 to Pressure Manholes	2020/21	35,000
4	Disposal Pond Preventive Maintenance Program	2020/21	100,000
5	Replace Scada Hardware/Upgrade Software(Possible Virtualization)	2020/21	50,000
	Subtotal 2020/21		\$ 270,000
1	Disposal Pond Preventive Maintenance Program	2021/22	115,000
2	Repair and Maintenance Projects	2021/22	185,000
	Subtotal 2021/22		\$ 300,000
1	Repair and Maintenance Projects	2022/23	225,000
2	Centrifuge 1 Rotating assembly 12,000-hour overhaul	2022/23	75,000
	Subtotal 2022/23		\$ 300,000
1	Electrical System Components Infrared Inspection/Repair	2023/24	40,000
2	Information Systems Hardware/Software Replacement	2023/24	50,000
3	Repair and Maintenance Projects	2023/24	210,000
	Subtotal 2023/24		\$ 300,000
1	Repair and Maintenance Projects	2024/25	200,000
2	Demolish Incinerator	2024/25	100,000
	Subtotal 2024/25		\$ 300,000
1	Repair and Maintenance Projects	2025/26	300,000
	Subtotal 2025/26		\$ 300,000
1	Repair and Maintenance Projects	2026/27	300,000
	Subtotal 2026/27		\$ 300,000
1	Repair and Maintenance Projects	2027/28	300,000
	Subtotal 2027/28		\$ 300,000
Total Ten-Year R&M Improvement Projects 2017/18 thru 2026/27 (current dollars)			2,925,000