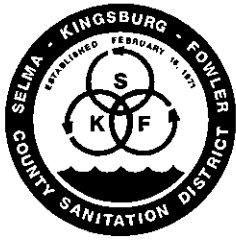


Committed to our communities. Protecting tomorrow's water resources by treating today's wastewater through innovation and superior level of service.



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

ADOPTED

**BUDGET
FOR
FISCAL YEAR 2019-20**

S-K-F CSD BOARD OF DIRECTORS

MICHELLE ROMAN,
CHAIRWOMAN

CITY OF KINGSBURG MAYOR

BUDDY MENDES,
VICE-CHAIRMAN

FRESNO COUNTY SUPERVISOR DISTRICT 4

JIM AVALOS,
DIRECTOR

CITY OF SELMA COUNCIL MEMBER

DAVID CÁRDENAS,
DIRECTOR

CITY OF FOWLER MAYOR

NATHAN MAGSIG,
DIRECTOR

FRESNO COUNTY SUPERVISOR DISTRICT 5

BUDGET ADOPTED ON _____ July 11, 2019 _____

S-K-F CSD BOARD RESOLUTION NO. _____ 2019-20 _____

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT

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MEMORANDUM

(April 16, 2019)

To: S-K-F CSD Board of Directors and Policy Advisory Committee
From: Ben Muñoz, Jr., General Manager
Date Prepared: April 16, 2019
Subject: Fiscal Year 2019-20 Draft Budget First Presentation (Version 4-16-19)

Agenda Item: B-3
Action: None

BUDGET MESSAGE

Enclosed is the draft budget for fiscal year (FY) 2019-20, version 4-16-19. The budget proposes to increase the rate from \$451.85 to \$466.40 per year for Selma, from \$422.85 to \$436.40 per year for Kingsburg and from \$438.85 to \$452.40 per year for Fowler for each equivalent single family residence (ESFR). 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 shown below.

ESFR Annual Unit Cost Breakdown is as follows:

Operation and Maintenance Service Charge	\$324.54 per year
District Refurbishment and Replacement	<u>\$75.86 per year</u>
Sub-Total	\$386.85 per year
Selma Refurbishment and Replacement	\$66.00 per year
Kingsburg Refurbishment and Replacement	\$36.00 per year
Fowler Refurbishment and Replacement	\$52.00 per year
Selma Total Annual Sewer Service Charge	\$466.40 per year
Kingsburg Total Annual Sewer Service Charge	\$436.40 per year
Fowler Total Annual Sewer Service Charge	\$452.40 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 2019-20 of \$1,425,553 from the O&M fund to the R&R fund and \$87,091 from District Expansion 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 44 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 \$3,287,665, which is within the O&M reserve policy of 50% of annual O&M expenses at the end of the year. 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 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.

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 impacted by the need for a State Revolving Fund loan to rehabilitate the McCall Avenue sewer that is past its useful life.

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
ALL FUNCTIONS ACTIVITIES SUMMARY (FY 2019-20)

BEGINNING CASH BALANCES

APPROVED

Function #1 Operations & Maintenance	\$	2,847,362
Function #2 Capital Expansion		3,168,662
Function #2 Capital Refurbishment & Replacement		6,078,894
Function #3 City Collection System Capital R&R - Selma		1,533,158
Function #3 City Collection System Capital R&R - Kingsburg		2,566,470
Function #3 City Collection System Capital R&R - Fowler		1,517,318
BEGINNING BALANCE ALL FUNCTIONS		17,711,864

REVENUES

Function #1 Operations & Maintenance	9,347,783
Function #2 Capital Expansion	412,100
Function #2 Capital Refurbishment & Replacement (includes transfer from O&M & Expansion)	1,578,607
Function #3 City Collection System Capital R&R - Selma (With Loan Proceeds)	5,805,693
Function #3 City Collection System Capital R&R - Kingsburg	299,270
Function #3 City Collection System Capital R&R - Fowler	299,771
REVENUE ALL FUNCTIONS	17,743,224

EXPENDITURES

Function #1 Operations & Maintenance (includes transfer to R&R)	8,907,479
Function #2 Capital Expansion (includes transfer to R&R)	2,424,321
Function #2 Capital Refurbishment & Replacement	7,074,053
Function #3 City Collection System Capital R&R - Selma	5,605,090
Function #3 City Collection System Capital R&R - Kingsburg	120,000
Function #3 City Collection System Capital R&R - Fowler	100,000
EXPENDITURES ALL FUNCTIONS	24,230,943

ENDING CASH BALANCES

Function #1 Operations & Maintenance	3,287,665
Function #2 Capital Expansion	1,156,441
Function #2 Capital Refurbishment & Replacement	583,448
Function #3 City Collection System Capital R&R - Selma	1,733,760
Function #3 City Collection System Capital R&R - Kingsburg	2,745,740
Function #3 City Collection System Capital R&R - Fowler	1,717,089
ENDING BALANCE ALL FUNCTIONS	11,224,143

SUMMARY NO. 1 - O&M

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #1 OPERATIONS & MAINTENANCE ACTIVITIES (FY 2019-20)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 2,847,362	\$ 2,847,362
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
Residential, Commercial & Institutional Service Charges	4,846,389	4,846,389
Industrial Service Charges	2,859,434	2,859,434
Fixed Capital Service Charge	1,132,771	1,132,771
IRS Tax Credit (CREB)	268,829	268,829
Interest Earnings	74,857	74,857
Septic Hauler Fees	97,879	97,879
Rental of Property	51,652	51,652
Plan Check & Inspection Fees	15,970	15,970
TOTAL REVENUE	<u>9,347,783</u>	<u>9,347,783</u>

EXPENDITURES

A) O&M SERVICE CHARGE

Salaries and Employee Benefits	3,629,556	3,629,556
Services and Supplies	2,445,667	2,445,667
OPEB CalPERS Contribution	105,104	105,104
Cities' Franchise Payments	395,000	395,000
Solar Lease Principal Payments	430,000	430,000
Solar Lease Interest Payments	476,595	476,595
	<u>7,481,923</u>	<u>7,481,923</u>

B) FIXED CAPITAL SERVICE CHARGE

Transfer to Function #2 Refurbishment & Replacement	1,425,553	1,425,553
Subtotal	<u>1,425,553</u>	<u>1,425,553</u>

TOTAL EXPENDITURES	8,907,479	8,907,479
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ENDING BALANCE

Ending FY Cash Balance Reserve	3,287,665	3,287,665
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SUMMARY NO. 2 - DISTRICT EXPANSION
SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL EXPANSION) ACTIVITIES (FY 2019-20)

BEGINNING BALANCE

Beginning FY Cash Balance	\$	3,168,662	\$	3,168,662
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REVENUE

		<u>PROPOSED BUDGET</u>		<u>APPROVED BUDGET</u>
5000-200-01 Capacity Charges		348,362		348,362
5200-200-01 Annexation Fees		20,915		20,915
5400-200-01 Interest Earnings		42,823		42,823
	TOTAL REVENUE	412,100		412,100

EXPENDITURES

A) PLANT OPERATIONS (DIV-03)

8070-203-01** MLSS Line Refurbishment and RAS Line Replacement (1/2)		647,479		647,479
8071-203-01** District Lift Station Refurbishment-D4 (18th Street) (3/3)		699,531		699,531
8075-203-01** Clarifier 3/4 (3/4)		774,435		774,435
8077-203-01 Asset Management Software		154,500		154,500
8078-203-01** Biosolids and Organic Resource Recovery Center Feasibility Study (2/2)		61,285		61,285
	TOTAL EXPENDITURES	2,337,230		2,337,230

B) Capacity Fee Offset

Transfer to Function #2 Refurbishment & Replacement		87,091		87,091
	Subtotal	87,091		87,091

		TOTAL EXPENDITURES		2,424,321
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Ending FY Cash Balance Reserve		1,156,441		1,156,441
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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. 3 - DISTRICT R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #2 (DISTRICT CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2019-20)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 6,078,894	\$ 6,078,894
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
5500-200-02 Annual Transfer from General O&M Function #1	1,425,553	1,425,553
5400-200-02 Interest Earnings	65,964	65,964
5410-200-02 Capacity Fee Offset transfer from Capital Expansion Function #2	87,091	87,091
TOTAL REVENUE	1,578,607	1,578,607

EXPENDITURES

<u>PLANT OPERATIONS (DIV-03)</u>		
8152-203-02** MLSS Line Refurbishment and RAS Line Replacement (3/3)	2,589,917	2,589,917
8155-203-02** District Lift Station Refurbishment-D4 (18th Street) (3/3)	1,049,296	1,049,296
8158-203-02** Clarifier R&R 3/4 (3/4)	3,097,740	3,097,740
8162-203-02 Fleet Replacement Program-V12 Chevy C150 (2001)	28,100	28,100
8163-203-02 Replace Two Floating Aerators	309,000	309,000
TOTAL EXPENDITURES	7,074,053	7,074,053

ENDING BALANCE

Ending FY Cash Balance Reserve	583,448	583,448
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NOTES

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

SUMMARY NO. 4 - SELMA R&R

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
FUNCTION #3 (COLLECTION SYSTEM CAPITAL REFURBISHMENT & REPLACEMENT) ACTIVITIES (FY 2019-20)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,533,158	\$ 1,533,158
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-03 Service Charges	575,347	575,347
5400-300-03 Interest Earnings	32,346	32,346
TOTAL REVENUE	607,693	607,693
 Loan Proceeds	 5,198,000	 5,198,000
TOTAL	5,805,693	5,805,693

EXPENDITURES

8100-305-03 SRF Loan Debt Service (McCall Avenue Sewer R&R)	232,090	232,090
8000-305-03 Miscellaneous Repairs	75,000	75,000
8020-305-03** McCall Avenue Sewer R&R	5,198,000	5,198,000
8021-305-03** CCTV Inspection and Review	100,000	100,000
TOTAL EXPENDITURES	5,605,090	5,605,090

ENDING BALANCE

Ending FY Cash Balance Reserve	1,733,760	1,733,760
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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 2019-20)

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 2,566,470	\$ 2,566,470
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-04 Service Charges	246,674	246,674
5400-300-04 Interest Earnings	<u>52,596</u>	<u>52,596</u>
TOTAL REVENUE	299,270	299,270

EXPENDITURES

8000-305-04 Miscellaneous Repairs	45,000	45,000
8018-305-04 CCTV Inspection and Review	<u>75,000</u>	<u>75,000</u>
TOTAL EXPENDITURES	120,000	120,000

ENDING BALANCE

Ending FY Cash Balance Reserve	2,745,740	2,745,740
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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 2019-20)**

BEGINNING BALANCE

Beginning FY Cash Balance	\$ 1,517,318	\$ 1,517,318
---------------------------	--------------	--------------

REVENUE

	<u>PROPOSED BUDGET</u>	<u>APPROVED BUDGET</u>
4400-300-05 Service Charges	267,747	267,747
5400-300-05 Interest Earnings	<u>32,024</u>	<u>32,024</u>
TOTAL REVENUE	299,771	299,771

EXPENDITURES

8000-305-05 Miscellaneous Repairs	35,000	35,000
8011-305-05 CCTV Inspection and Review	<u>65,000</u>	<u>65,000</u>
TOTAL EXPENDITURES	100,000	100,000

ENDING BALANCE

Ending FY Cash Balance Reserve	1,717,089	1,717,089
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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.

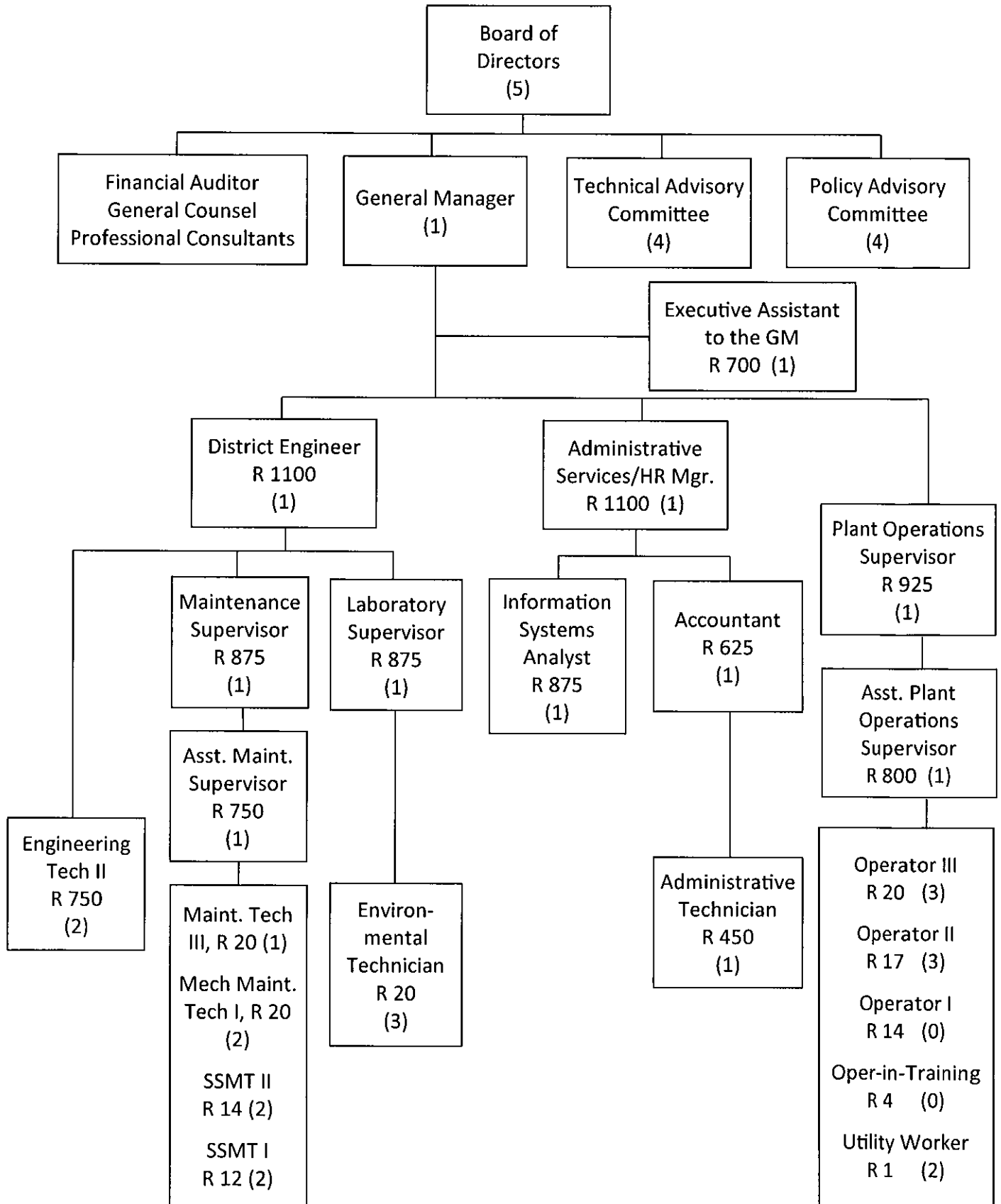
Appendix



ORGANIZATIONAL CHART

FY 2019-20

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 2019-20)

<u>ACCT NO.</u>	<u>DESCRIPTION</u>	<u>ADMIN DIV 01</u>	<u>LAB DIV 02</u>	<u>PT OPS DIV 03</u>	<u>PT MNT DIV 04</u>	<u>CS MNT DIV 05</u>	<u>CS OPS DIV 06</u>	<u>DISTRICT TOTAL</u>
6000	Salaries - Nonrep	\$ 514,691	\$ 134,958	\$ 245,605	\$ 169,235	\$ 115,375	\$ 127,586	\$ 1,307,449
6100	Salaries - Barg Unit	-	167,614	398,356	216,349	130,498	64,528	977,345
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 Work 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	5,662	3,328	7,084	4,241	2,705	2,113	25,133
6420	S.U.I.	906	672	1,625	984	438	375	5,000
6500	Retirement	154,383	90,757	193,158	115,657	73,750	57,625	685,329
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	15,000	-	-	-	-	-	15,000
6615	OPEB-Post 65	90,000	-	-	-	-	-	90,000
6700	Workers Comp Ins	13,594	10,078	24,375	14,766	6,563	5,625	75,000
6900	Contingency (0.1%)	<u>906</u>	<u>672</u>	<u>1,625</u>	<u>984</u>	<u>438</u>	<u>375</u>	<u>5,000</u>
	TOTAL	870,141	462,929	1,022,527	605,967	372,765	295,227	3,629,556

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: **56.9%**

**SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
SALARY DISTRIBUTION BY JOB CLASSIFICATION (FY 2019-20)**

CLASSIFICATION	ADMIN	LAB	PT OPS	PT MNT	CS MNT	CS OPS	TOTAL
	DIV 01	DIV 02	DIV 03	DIV 04	DIV 05	DIV 06	
General Manager	\$ 166,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,715
District Engineer	36,633	12,211	24,422	12,211	12,211	24,422	122,109
Admin Services/HR Mgr	56,013	11,203	11,203	11,203	11,203	11,203	112,027
Plant Operations Supv	-	-	102,726	-	-	-	102,726
Maintenance Supv	-	-	-	53,822	17,941	17,941	89,703
Laboratory Supv	-	95,085	-	-	-	-	95,085
<u>Info Systems Analyst</u>	<u>48,888</u>	<u>9,778</u>	<u>9,778</u>	<u>9,778</u>	<u>9,778</u>	<u>9,778</u>	<u>97,776</u>
EXEMPT SUBTOTAL	308,249	128,276	148,128	87,013	51,132	63,343	786,140
Asst Plant Ops Supv	-	-	90,795	-	-	-	90,795
Asst Maint Supv	-	-	-	35,957	17,978	17,978	71,913
Engineering Tech II	21,605	-	-	21,605	21,605	21,605	86,420
Engineering Tech II	17,978	-	-	17,978	17,978	17,978	71,913
Executive Asst to the GM	33,409	6,682	6,682	6,682	6,682	6,682	66,818
Accountant	70,076	-	-	-	-	-	70,076
<u>Admin Tech II</u>	<u>63,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,374</u>
NONEXEMPT SUBTOTAL	206,442	6,682	97,477	82,222	64,243	64,243	521,309
Environmental Tech	-	53,572	-	-	-	-	53,572
Environmental Tech	-	60,470	-	-	-	-	60,470
Environmental Tech	-	53,572	-	-	-	-	53,572
Maint Tech III	-	-	-	33,799	33,799	-	67,598
Mech Maint Tech I	-	-	-	50,001	16,667	-	66,668
Mech Maint Tech I	-	-	-	46,512	15,504	-	62,016
Operator III	-	-	62,607	-	-	-	62,607
Operator III	-	-	65,737	-	-	-	65,737
Operator III	-	-	62,016	-	-	-	62,016
Operator II	-	-	47,378	-	-	-	47,378
Operator II	-	-	45,122	-	-	-	45,122
Operator II	-	-	45,122	-	-	-	45,122
Operator-in-Training	-	-	-	-	-	-	-
Swr Sys Maint Tech II	-	-	-	22,674	17,006	17,006	56,685
Swr Sys Maint Tech II	-	-	-	22,032	16,524	16,524	55,081
Swr Sys Maint Tech I	-	-	-	20,971	15,728	15,728	52,427
Swr Sys Maint Tech I	-	-	-	20,360	15,270	15,270	50,900
Utility Worker	-	-	35,186	-	-	-	35,186
<u>Utility Worker</u>	<u>-</u>	<u>-</u>	<u>35,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,186</u>
BRG UNIT SUBTOTAL	-	167,614	398,356	216,349	130,498	64,528	977,345
EMPLOYEE COUNT	5.30	4.40	10.50	5.60	3.55	2.65	32.00
TOTAL SALARIES	<u>514,691</u>	<u>302,572</u>	<u>643,961</u>	<u>385,584</u>	<u>245,873</u>	<u>192,114</u>	<u>2,284,794</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 8-1-18

<u>RANGE</u>	<u>CLASSIFICATION</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>Y</u>
450	ADMINISTRATIVE TECHNICIAN II	3,849.22	4,041.68	4,243.77	4,455.96	4,678.75	4,912.69
475							
500							
525							
550							
575							
600							
625	ACCOUNTANT	4,575.52	4,804.29	5,044.51	5,296.73	5,561.57	5,839.65
650							
675							
700	ENGINEERING TECHNICIAN I or	4,927.33	5,173.70	5,432.38	5,704.00	5,989.20	6,288.66
725	EXECUTIVE ASSISTANT TO THE GM						
750	ASST MAINT SUPERVISOR or	5,176.78	5,435.62	5,707.40	5,992.77	6,292.41	6,607.03
775	ENGINEERING TECHNICIAN II						
800	ASST. PLANT OPERATIONS SUPV	5,438.85	5,710.79	5,996.33	6,296.15	6,610.96	6,941.51
825							
850							
875	*MAINTENANCE SUPV, LAB SUPV,	5,857.05	6,149.90	6,457.40	6,780.27	7,119.28	7,475.24
900	INFO SYST ANALYST						
925	*SUPERVISOR PLANT OPERATIONS	6,153.56	6,461.24	6,784.30	7,123.52	7,479.69	7,853.68
950							
975							
1000							
1025							
1050							
1075							
1100	*DISTRICT ENGINEER or	7,314.65	7,680.38	8,064.40	8,467.62	8,891.00	9,335.55
1125	ADMINISTRATIVE SERVICES/HUMAN						
1150	RESOURCES MANAGER						
1175							
1200							
	*GENERAL MANAGER						13,892.89
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 8-1-18

<u>RANGE</u>	<u>CLASSIFICATION</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>Y</u>
1	UTILITY WORKER	2,532.95	2,659.59	2,792.57	2,932.20	3,078.81	3,232.75
2							
3							
4	OPERATOR IN TRAINING	2,727.70	2,864.09	3,007.29	3,157.66	3,315.54	3,481.32
5							
6							
7							
8							
9							
10							
11							
12	SEWER SYSTEM MAINT TECH I	3,323.44	3,489.62	3,664.10	3,847.30	4,039.67	4,241.65
13							
14	OPERATOR I or SSMT II	3,491.69	3,666.28	3,849.59	4,042.07	4,244.17	4,456.38
15							
16							
17	OPERATOR II	3,760.17	3,948.18	4,145.59	4,352.87	4,570.51	4,799.04
18							
19							
20	MECHANICAL MAINTENANCE TECH I or ENVIRONMENTAL TECHNICIAN or MAINTENANCE TECHNICIAN III or OPERATOR III	4,049.29	4,251.76	4,464.35	4,687.56	4,921.94	5,168.04
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 2019-20)**

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	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
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	24,000	-	-	-	-	-	24,000
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	118,000	-	18,000	4,000	5,000	-	145,000
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	-	30,000	-	32,000
7610	Maintenance - Auto	2,000	500	3,500	3,500	2,000	2,000	13,500
7620	Maintenance - Equipment	1,000	7,000	50,000	223,000	50,000	2,000	333,000
7630	Maintenance - Buildings & Grounds	7,000	2,000	20,000	20,000	2,000	-	51,000
7640	Chemicals	-	-	170,000	1,000	1,000	-	172,000
7650	Lubricants	-	-	1,000	7,000	-	-	8,000
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	-	-	80,000	380,000
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	235,000	180,000	-	558,500
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	42,000	-	-	-	-	-	42,000
7830	Prof Svcs - Legal	30,000	-	-	-	-	-	30,000
7840	Prof Svcs - Medical & Safety	10,000	-	-	-	-	-	10,000
7850	Prof Svcs - Mgt & Human Relations	25,000	-	-	-	-	-	25,000
7860	Prof Svcs - Other	5,000	-	-	-	-	-	5,000
7920	Solar & Battery Maintenance	-	-	69,248	-	-	-	69,248
7930	Solar Measurement & Verification	-	-	21,819	-	-	-	21,819
	TOTAL SERVICES & SUPPLIES	604,400	69,500	871,067	509,000	300,500	91,200	2,445,667
2278-	OPEB CalPERS Contribution	105,104	-	-	-	-	-	105,104
7270-	101-03 City Franchise Fee - Selma	150,000	-	-	-	-	-	150,000
7270-	101-04 City Franchise Fee - Kbrg	150,000	-	-	-	-	-	150,000
7270-	101-05 City Franchise Fee - Fowler	95,000	-	-	-	-	-	95,000
7900	Solar Lease Principal Payments	430,000	-	-	-	-	-	430,000
7910	Solar Lease Interest Payments	476,595	-	-	-	-	-	476,595
9900	Contingency	-	-	-	-	-	-	-
	TOTAL OTHER	1,406,699	-	-	-	-	-	1,406,699

SELMA-KINGSBURG-FOWLER COUNTY SANITATION DISTRICT
PRETREATMENT PROGRAM COST ALLOCATION (FY 2019-20)

<u>ACCT.</u>	<u>DESCRIPTION</u>	<u>DIV-01</u>	<u>DIV-02</u>	<u>TOTAL</u>
6000	SALARY - NONREP	\$5,150	\$18,540	\$23,690
6100	SALARY - BARG UNIT	7,725	46,350	54,075
6400	FICA / MEDICARE	-	2,060	2,060
6500	RETIREMENT	3,090	3,090	6,180
6600	HEALTH-DENT-LIFE	3,193	20,600	23,793
6700	WORKERS COMP INSURANCE	2,575	7,210	9,785
7000	UNIFORMS	2,575	-	2,575
7010	SAFETY SUPPLIES	2,060	2,060	4,120
7100	GENERAL INSURANCE	18,540	-	18,540
7300	OFFICE SUPPLIES	-	4,635	4,635
7310	OFFICE EQUIPMENT	6,180	20,600	26,780
7320	INFORMATION SYSTEMS	-	6,180	6,180
7370	BOOKS & PUBLICATIONS	2,575	-	2,575
7380	COMMUNICATIONS	2,575	-	2,575
7400	TRAVEL & TRAINING	3,605	-	3,605
7500	LAB SUPPLIES	4,120	-	4,120
7510	EXTERNAL LAB SERVICES	28,000	-	28,000
7610	MAINTENANCE - AUTO	2,575	-	2,575
7670	FUEL - GASOLINE	3,605	-	3,605
7810	PROF SRVCS - ENGNR	<u>20,600</u>	<u>-</u>	<u>20,600</u>
	TOTAL	118,743	131,325	250,068

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 2019-20)**

Acct. No.	Category	Expenditure Examples and Summary Descriptions
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 Work 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 and training 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, SAGE, HRMS, 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	Information Systems Hardware/Software Replacement	2019/20	60,000
2	Utility Carts 1 EA for OPS and Maint.	2019/20	55,000
3	Process Water Piping Replacement (2/2)	2019/20	35,000
4	East/West Sludge Beds R/R	2019/20	<u>200,000</u>
	Subtotal 2019/20	\$	350,000
1	Electrical System Components Infrared Inspection/Repair	2020/21	50,000
2	Centrifuge 1 Seepex Pump Refurbish	2020/21	45,000
3	Disposal Pond Preventive Maintenance Program	2020/21	100,000
4	Replace Scada Hardware/Upgrade Software(Possible Virtualization)	2020/21	<u>50,000</u>
	Subtotal 2020/21	\$	245,000
1	Disposal Pond Preventive Maintenance Program	2021/22	115,000
2	Repair and Maintenance Projects	2021/22	<u>185,000</u>
	Subtotal 2021/22	\$	300,000
1	Repair and Maintenance Projects	2022/23	225,000
2	Centrifuge 2 Rotating assembly 12,000-hour overhaul	2022/23	<u>75,000</u>
	Subtotal 2022/23	\$	300,000
1	Electrical System Components Infrared Inspection/Repair	2023/24	40,000
2	Information Systems Hardware/Software Replacement	2023/24	60,000
3	Clean AB 2	2023/24	<u>100,000</u>
	Subtotal 2023/24	\$	200,000
1	Repair and Maintenance Projects	2024/25	200,000
2	Demolish Incinerator	2024/25	<u>100,000</u>
	Subtotal 2024/25	\$	300,000
1	Repair and Maintenance Projects	2025/26	<u>300,000</u>
	Subtotal 2025/26	\$	300,000
1	Repair and Maintenance Projects	2026/27	\$ <u>300,000</u>
	Subtotal 2026/27	\$	300,000
1	Information Systems Hardware/Software Replacement	2027/28	60,000
2	Repair and Maintenance Projects	2027/28	<u>240,000</u>
	Subtotal 2027/28	\$	300,000
1	Repair and Maintenance Projects	2028/29	\$ <u>300,000</u>
	Subtotal 2028/29	\$	300,000
Total Ten-Year R&M Improvement Projects 2019/20 thru 2028/29 (current dollars)			2,895,000