



Town of Discovery Bay CSD

AGENDA REPORT

Meeting Date

May 18, 2011

Prepared By: Rick Howard, General Manager
Submitted By: Rick Howard, General Manager *RHX*

Agenda Title

Report on progress of DRAFT FY2011/12 Operating and Capital Improvement Program Budgets

Recommended Action

Review and Comment

Executive Summary

The attached Draft FY 2011-12 Operating, Capital, Capital Replacement and Revenue Budgets are presented for Board comment and public review. The Draft Budget represents a spending plan that is sustainable based upon revenues meeting expenditures of \$6,481,120. The Draft Budget will also be before the Board on June 1 and again on June 15 for final adoption.

This Draft budget represents a considerable effort on behalf of staff as well as the FY 2011-12 Budget Review Committee. Key to the preparation of this budget was to ensure all carry-over projects were properly accounted for, that there are solid revenue projections based upon historic and anticipated data, and that spending is prudent and sensible. This budget also includes for the first time a Capital Replacement component that is to be utilized for above and below ground infrastructure replacement needs.

The Operating and Maintenance (O&M) section of the Draft budget is \$4,449,696. Increases to the Operating plan can be seen in Salary and Wages where it is proposed that an increase of \$109,589 be authorized over current year projected actuals. This increase represents a variety of factors, including properly accounting for payroll taxes, accurately attributing staff time to landscape related activities, and the elimination of one position and the addition of another position. Additionally, it should be noted that a Classification and Compensation Study was recently completed. The results of that study recommend establishing a benchmark wage schedule, correcting one out of class condition, recommend certain title changes to more accurately reflect the work performed, and make salary adjustments to acknowledge current market conditions and to remain competitive in the job marketplace. It is proposed that the position to be eliminated is an Account Clerk position that became available when a member of the staff accepted a new position with a neighbor agency. This provided the opportunity to readdress current staffing needs. Based upon a variety of factors, including comments raised by the District's financial auditors, the position of Finance Manager is proposed to be added to the District's Position Schedule. The attached job description and Draft Organization Chart more clearly outline the new position and its associated responsibilities. Overall, staffing is projected to continue with the same number of Full Time Equivalents (FTE) as the current fiscal year. The Draft FY 2011-12 Position Schedule is attached.

Continued...

Fiscal Impact:

Amount Requested \$N/A

Sufficient Budgeted Funds Available?: (If no, see attached fiscal analysis)

Prog/Fund # Category: Pers. Optg. Cap. -or- CIP# Fund#

Previous Relevant Board Actions for This Item

N/A

Attachments

Draft FY 2011-12 Operating, Capital, Capital Replacement and Revenue Budgets; Organization Chart; Position Schedule; Finance Manager Job Description

AGENDA ITEM: I-3

Other areas of increased spending in the Draft O&M Budget include a more accurate reflection of expenditures based upon past years' historical data as well as current and future contractual obligations. This is evident in the increase in the contract with Veolia Water, as well as increases in the "General Repairs" line items. Other notable increases can be seen in Chemicals and Odor Supplies and Office Equipment/Software. In this area, staff is proposing to migrate from "Quick Books" to a Caselle based financial module (the District currently uses Caselle for all water billing) that will provide all of our financial information in one location, provide enhanced GL accounting software, and improve budgeting processes. Currently, Quick Books cannot accommodate these unified services. The selected software upgrade package is \$20,290.

The Draft Capital Improvement Program (CIP) represents \$1,593,665, with a large portion of those needs derived from the Water and Wastewater Master Plan studies. While the studies are currently in the review stage, there are certain recommendations that the consultants and staff believed were necessary for inclusion into this Draft FY 2011-12 CIP. Those recommendations include \$835,000 for additional belt presses and bio solids containment areas; \$100,000 for an additional water filter at the Willow Lake Water Treatment site, and \$40,000 for preliminary work towards the establishment of an additional water well on the west portion of town.

As previously discussed, the Draft budget also includes \$437,759 in a Capital Replacement fund for above and below ground infrastructure needs. The addition of the Capital Replacement Fund was specifically recommended by the Budget Review Committee and staff believes this to be prudent.

Revenues are projected to be \$6,481,120, which includes a projected rate increase of 20%. For the prior two years, rate increases were proposed by staff to be 14% respectively. Actual increases represented 3% and 9%.

This Draft budget is a balanced budget where revenues match expenditures, it maintains existing staffing levels while it also provides for improved financial accounting and reporting, and it is a budget that begins to acknowledge some of the capital challenges facing the District. It is important to note that this draft budget also maintains a \$3.0M emergency reserve fund.

TOWN OF DISCOVERY BAY CSD						
O&M BUDGET - DRAFT						
Fiscal Year 2011-12						
Obj #	Account Description	2009/2010 ACTUALS	2010/2011 BUDGET	2010/2011 Projected ACTUALS	2010/2011 Year End Variance	2011/2012 DRAFT Budget
	Salary & Wages					
7001	Salary & Wages	\$492,397	\$526,000	\$516,870	\$9,130	\$531,551
7005	Overtime	\$0	\$0	\$5,000	(\$5,000)	\$5,000
7007	Auto Allowance			\$4,200	(\$4,200)	\$4,200
7010	Payroll Taxes	\$0	\$0	\$52,607	(\$52,607)	\$53,655
7011	Group Insurance (Partial EE Reimb)		\$52,500	\$22,200	\$30,300	\$44,400
7021	Landscape Related Salary & Wages (Reimb)	\$0	\$121,000	\$107,150	\$13,850	\$157,737
7022	Landscape Related Overtime (Reimb)	\$0	\$0	\$1,000	(\$1,000)	\$3,000
7023	Landscape Related Payroll Taxes (Reimb)	\$0	\$0	\$10,800	(\$10,800)	\$16,073
7024	Landscape Related Group Ins (Partial EE Reimb)	\$0		\$11,800	(\$11,800)	\$23,600
7030	Worker's Comp	\$0	\$6,000	\$6,000	\$0	\$8,000
	Sub-Total	\$492,397	\$705,500	\$737,627	(\$32,127)	\$847,216
	Board of Directors					
7101	Compensation	\$25,038	\$36,000	\$25,000	\$11,000	\$36,000
7102	Travel & Training	\$312	\$600	\$300	\$300	\$2,500
	Sub-Total	\$25,350	\$36,600	\$25,300	\$11,300	\$38,500
	Contractual Services					
7205	Legal Services	\$87,417	\$80,000	\$76,000	\$4,000	\$80,000
7210	Consulting Services *	\$104,787	\$210,000	\$165,000	\$45,000	\$210,000
7215	Water & Wastewater Services Contract	\$1,079,476	\$1,173,000	\$1,060,000	\$113,000	\$1,148,000
7220	Liability Insurance	\$102,503	\$48,000	\$48,000	\$0	\$50,000
7225	Accounting Financial Services	\$21,025	\$35,000	\$29,580	\$5,420	\$30,000
	Sub-Total	\$1,395,208	\$1,546,000	\$1,378,580	\$167,420	\$1,518,000
	Operations & Maintenance					
7301	General Repairs - Water/Sewer	\$554,147	\$350,000	\$650,000	(\$300,000)	\$550,000
7305	General Repairs - Pumps	\$0	\$150,000	\$85,000	\$65,000	\$100,000
7310	NTR/SIP Testing - RWQCB	\$0	\$15,000	\$0	\$15,000	\$5,000
7312	Preventive & Corrective Fund	\$101,819	\$80,000	\$70,000	\$10,000	\$107,000
7330	Chemicals/Odor Supplies	\$97,797	\$65,000	\$100,000	(\$35,000)	\$100,000
7385	NPDES NOV Fines (s)	\$0	\$25,000	\$15,000	\$10,000	\$25,000
7410	Copier Maintenance	\$4,697	\$4,500	\$3,000	\$1,500	\$4,500
7414	Outsource of Water Billing	0	\$24,000	\$0	\$24,000	\$15,000
7420	Postage	\$0	\$2,500	\$12,000	(\$9,500)	\$2,500
7430	Office Supplies	\$17,497	\$8,000	\$6,500	\$1,500	\$8,000
7440	Public Communications & Noticing	\$13,367	\$5,000	\$4,000	\$1,000	\$5,000
7450	Election Expenses	\$0	\$12,000	\$5,281	\$6,719	\$0
7460	Memberships	\$28,073	\$16,000	\$16,023	(\$23)	\$17,500
7470	Rent - Public Meetings	\$0	\$500	\$0	\$500	\$500
7480	Permits	\$29,233	\$50,000	\$38,000	\$12,000	\$40,000
7490	Travel & Training	\$1,716	\$2,500	\$2,700	(\$200)	\$3,000
7510	Info Systems Maintenance	\$29,109	\$1,000	\$4,500	(\$3,500)	\$2,500
7520	Cellular Communications/Data	\$4,849	\$4,500	\$6,300	(\$1,800)	\$6,500
7535	Electrical Cost (water)	\$328,208	\$300,000	\$335,000	(\$35,000)	\$335,000
7537	Electrical Cost (sewer)	\$371,784	\$325,000	\$370,000	(\$45,000)	\$370,000
7550	Telephone	\$6,371	\$4,000	\$4,200	(\$200)	\$4,800
7620	Special Equipment	\$4,699	\$3,000	\$1,000	\$2,000	\$3,000
7630	Facility Maintenance/Landscape	\$23,632	\$15,000	\$20,000	(\$5,000)	\$15,000
7665	Office Buildings/Improvements	\$21,877	\$10,000	\$6,000	\$4,000	\$10,000
7670	Office Equipment/Software	\$30,035	\$8,000	\$3,500	\$4,500	\$30,000
7680	Office Furnishings	\$1,456	\$1,000	\$397	\$603	\$1,000
7685	Miscellaneous Small Tools	\$6,193	\$3,500	\$6,500	(\$3,000)	\$3,500
7690	Equipment Maintenance/Fuel	\$25,323	\$19,000	\$25,100	(\$6,100)	\$20,000
7925	Miscellaneous Bank Charges	\$0	\$0	\$450	(\$450)	\$500
7950	Miscellaneous Services & Supplies	\$161,203	\$12,000	\$2,000	\$10,000	\$2,500
7951	Miscellaneous Reimbursable	\$0	\$10,000	\$500	\$9,500	\$1,000
7952	Landscape Related Reimbursables	\$0	\$100,000	\$100,000	\$0	\$200,000
7970	Unrecoverable Charges			\$5,000	(\$5,000)	\$5,000
7990	G.F. Expenditures			\$0	\$0	\$24,000
	Sub-Total	\$1,863,085	\$1,626,000	\$1,897,951	(\$271,951)	\$2,017,300
	Inter-Governmental Charges					
7805	Revenue Collection	\$5,153	\$5,500	\$4,640	\$860	\$6,000
7810-0810	Investment Fee	\$0	\$700	\$400	\$300	\$200
7815-2315	Data Processing/Payroll Wire Transfer Fees	\$0	\$0	\$480	(\$480)	\$480
7820	Accounting (A/P, A/R, GL)	\$0	\$2,500	\$2,000	\$500	\$2,000
7825	Public Works - Permits	\$21,180	\$6,000	\$13,000	(\$7,000)	\$10,000
7850	Property Taxes			\$8,313	(\$8,313)	\$10,000
	Sub-Total	\$26,333	\$14,700	\$28,833	(\$14,133)	\$28,680
	TOTAL O&M Budget	\$3,802,373	\$3,928,800	\$4,068,291	(\$139,491)	\$4,449,696

TOWN OF DISCOVERY BAY CSD						
CAPITAL Improvement Program - DRAFT						
Fiscal Year 2011-12						
Acct. #	Account Description	2009/2010 ACTUALS	2010/2011 BUDGET	2010/2011 Projected ACTUALS	2010/2011 Year End Variance	2011/2012 DRAFT Budget
SEWER						
0106-006	Carport for Plant 2 for Equipment	\$765	\$0		\$0	
0107-008	Wetlands Trial @ WWTP #1 - Voted in 3/21/07	\$12,090	\$0		\$0	
0809-008	UV System Upgrade	\$0			\$0	
0910-001	Carport for Equipment	\$9,427	\$0		\$0	\$110,000
0910-002	Catch Basin for Vac-Truck	\$55,387	\$0		\$0	
0910-003	Trailer Trash Pump	\$0			\$0	
0910-004	Manhole Rehabilitation Project	\$0	\$15,000	\$24,070	(\$9,070)	\$15,000
0910-005	Landscape @ Plant #1	\$2,636	\$5,000	\$0	\$5,000	\$7,000
0910-006	Replace Sewer Main	\$0	\$0	\$175,550	(\$175,550)	
0910-007	UV System *	\$457,297	\$0	\$315,027	(\$315,027)	\$23,665
0910-008	Salinity Study Project	\$0	\$200,000	\$0	\$200,000	\$200,000
0910-009	Pumps/Motors Replacement	\$35,470	\$0	\$0	\$0	
0910-010	Wetlands	\$8,304	\$85,000	\$0	\$85,000	
1011-001	By-Pass Pipeline	\$0	\$80,000	\$10,708	\$69,292	
1011-002	Upgrade/Replace PLC's (Multi Year)	\$0	\$20,000	\$0	\$20,000	\$10,000
1011-003	Bio-Solids Pumps (2) Wet Well	\$0	\$22,000	\$0	\$22,000	\$20,000
1011-004	Rehab Lift Station W	\$0	\$60,000	\$500	\$59,500	\$20,000
1011-005	Bypass Valve Lift Station S	\$0	\$12,000	\$0	\$12,000	\$10,000
1011-006	Metal Cover for UV Area *	\$0	\$125,000	\$0	\$125,000	\$25,000
1011-007	Clarifier Cleaning Devices	\$0	\$25,000	\$0	\$25,000	
1011-008	Paving for Bio-Solids Containment Area	\$0	\$15,000	\$0	\$15,000	\$15,000
1011-009	New Moles (2)	\$0	\$80,000	\$78,000	\$2,000	
1011-010	Road Crossing Ramps	\$0	\$25,000	\$0	\$25,000	\$15,000
1011-022	Emergency Sewer Main Repairs - Cherry Hills			\$100,000	(\$100,000)	
1112-003	Trailerred Trash-Pump				\$0	\$20,000
1112-004	Raise Manholes				\$0	\$20,000
1112-005	Beltpress - Bio-sollids Area (Multi-year)				\$0	\$800,000
1112-006	Upgrade SCADA Communications (Multi-Year)				\$0	\$15,000
1112-007	Develop Lagoon #3 Emergency Storage Facility				\$0	\$20,000
	Sewer Sub Total	\$581,376	\$769,000	\$703,855	\$65,145	\$1,345,665

TOWN OF DISCOVERY BAY CSD						
CAPITAL Improvement Program - DRAFT						
Fiscal Year 2011-12						
Acct. #	Account Description	2009/2010 ACTUALS	2010/2011 BUDGET	2010/2011 Projected ACTUALS	2010/2011 Year End Variance	2011/2012 DRAFT Budget
WATER						
0105-003	Develop Water Meter Plan	\$592			\$0	
0708-016	Portable Shoring Trailer	\$0			\$0	
0809-002	Well #6 Design & Drill Test Hole	\$475,615	\$0		\$0	
0809-003	Changeout of Chemical Pumps	\$0			\$0	
0910-011	Security Door Locks (12)	\$12,980	\$6,000		\$6,000	\$8,000
0910-012	Ladder Vandel Guard	\$0	\$2,000		\$2,000	\$10,000
0910-013	Pumps / Motors Replacement	\$2,972	\$0		\$0	
0910-014	Water Meter Program (Multi-Year)	\$63,079	\$500,000	\$21,360	\$478,640	\$500,000
0910-000	Water Meter Program: Reimbursements		-\$500,000	\$0	(\$500,000)	(\$500,000)
1011-011	Filter Media Replacement		\$40,000	\$45,769	(\$5,769)	
1011-013	Rehabilitate Well(s)		\$30,000	\$10,335	\$19,665	\$30,000
1011-015	Water Meter Trailer		\$20,000	\$0	\$20,000	\$20,000
1112-011	New Filter "D" Willow Lake				\$0	\$100,000
1112-012	New Well #7 (Multi-Year)				\$0	\$40,000
	Water Sub Total	\$555,238	\$98,000	\$77,464	\$20,536	\$208,000
MISC.						
0910-015	Replace District Office Roof	\$0	\$0	\$20,000	(\$20,000)	
0910-016	Entrance Gate Guide Rail	\$0			\$0	
0910-017	Forklift	\$7,251			\$0	
0910-018	Copier				\$0	
1011-016	Pickup Truck (1)		\$20,000	\$0	\$20,000	
1011-017	K-Rail for Bulk Material		\$15,000	\$0	\$15,000	
1011-018	Portable Message Units		\$30,000	\$0	\$30,000	\$30,000
1011-019	GPS Tracking Device		\$12,000	\$0	\$12,000	
1011-020	Replace Fence Near Marina		\$15,000	\$0	\$15,000	
1011-021	New Chairs for Board Room		\$6,000	\$0	\$6,000	
1112-013	Fuel Tank (Regular Fuel)				\$0	\$10,000
	Misc. Sub Total	\$7,251	\$98,000	\$20,000	\$78,000	\$40,000
	Total Capital Budget	\$1,143,865	\$965,000	\$801,319	\$163,681	\$1,593,665

Infrastructure Replacement Fund						
R1112-001	Annual Sewer Main Replacement Fund					\$150,000
R1112-002	Annual Pumps/Motors Replacement Fund					\$40,000
R1011-014	Annual Water Main Replacement Fund		\$50,000	\$0	\$50,000	\$50,000
R1112-015	Facilities and Vehicles Replacement Fund					\$197,759
	Total Replacement Fund	\$0	\$50,000	\$0	\$50,000	\$437,759
	Total Replacement Fund & Capital Budget	\$1,143,865	\$1,015,000	\$801,319	\$213,681	\$2,031,424

Acct#	TOWN OF DISCOVERY BAY CSD REVENUE PROJECTIONS - DRAFT Fiscal Year 2011-12 Account Description	2009/2010 ACTUALS	2010/2011 BUDGET	2010/2011 Projected ACTUALS	2010/2011 Year End Variance	2011/2012 DRAFT Budget
9000	Revenue					
9110	General Fund			\$2,000	\$2,000	\$24,000
9210	Property Tax Revenue	\$3,822,128	\$4,165,000	\$4,120,050	(\$44,950)	\$4,944,000
9220	Commercial Water & Sewer	\$233,496	\$240,000	\$240,000	\$0	\$288,000
9230	Residential Water	\$342,509	\$372,000	\$432,000	\$60,000	\$518,400
9240	Sewer/Water Permits	\$1,150	\$1,150	\$950	(\$200)	\$0
9250	Sewer Capacity Fee	\$2,789	\$2,789	\$0	(\$2,789)	\$0
9260	Water Capacity Fee	\$297	\$297	\$0	(\$297)	\$0
9270	Investments/CCC	\$10,778	\$10,778	\$8,000	(\$2,778)	\$10,000
9310	Misc. Reimbursements	\$91,100	\$39,882		(\$39,882)	\$10,000
9320	Misc Receivables	\$13,910	\$13,686	\$2,000	(\$11,686)	\$2,000
9410	EE Group Insurance Contributions		\$0	\$8,590	\$8,590	\$17,052
9420	Landscape Related Payroll Reimbursements			\$118,950	\$118,950	\$176,810
9430	Landscape Related Reimbursements			\$100,000	\$100,000	\$200,000
9450	Landscape Related Group Ins (Partial EE Reimb)			\$6,110	\$6,110	\$23,600
9999	Emcumberance(s) / Carry Over (Re-Budget)*				\$0	\$267,258
	Contribution from Reserves		\$0	\$100,000	\$100,000	
	GRAND TOTAL REVENUE	\$4,518,157	\$4,845,582	\$5,138,650	\$293,068	\$6,481,120

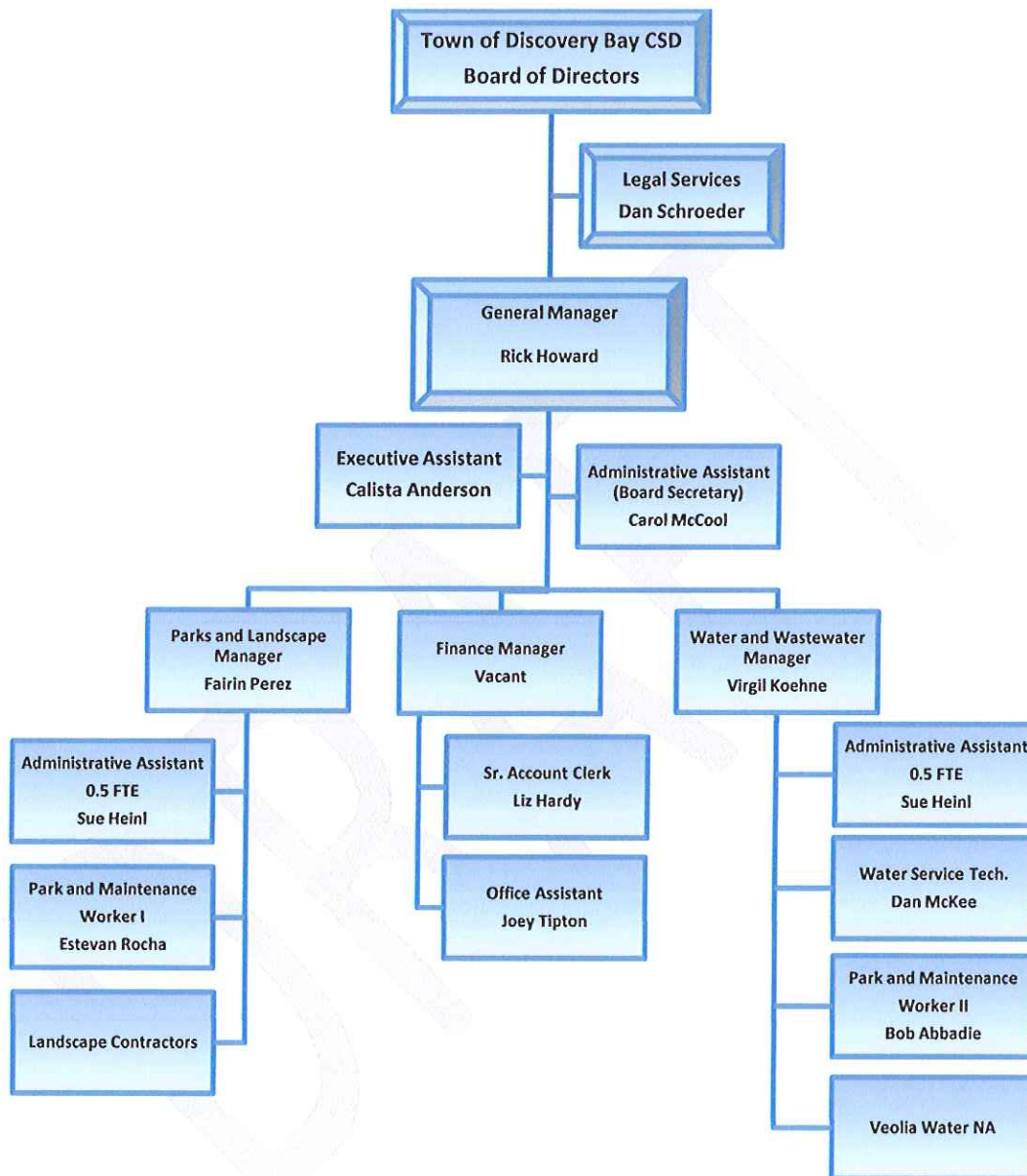
	TOWN OF DISCOVERY BAY CSD SUMMARY 2010/2011	2009/2010 ACTUALS	2010/2011 BUDGET	2010/2011 Projected ACTUALS	2010/2011 Year End Variance	2011/2012 DRAFT Budget
	TOTAL O&M BUDGET	\$3,802,373	\$3,928,800	\$4,068,291	(\$139,491)	\$4,449,696
	TOTAL CAPITAL BUDGET	\$1,143,865	\$965,000	\$801,319	\$163,681	\$1,593,665
	TOTAL REPLACEMENT FUND	\$0	\$50,000	\$0	\$50,000	\$437,759
	CONTRIBUTION TO RESERVES		\$0	\$100,000	(\$100,000)	
	GRAND TOTAL EXPENSE BUDGETS	\$4,946,238	\$4,893,800	\$4,969,610	(\$25,810)	\$6,481,120
	GRAND TOTAL REVENUE BUDGETS	\$4,518,157	\$4,845,582	\$5,138,650	\$293,068	\$6,481,120
	VARIANCE	(\$428,081)	(\$48,218)	\$169,040	\$267,258	\$0
	Rebudget Remaining Funds				\$267,258	

* Emcumberance(s) Carry Over (Re-Budget):
Listing of Carry-Overs

Listing of Carry-Overs		Remaining Funds Carried Over/Reallocated	
Capitol Projects		Rebudget Remaining Funds from 2010/2011	
0910-007	McFadden Retention UV 3000+ \$ 23,665	Total moved to Revenue Acct# 9999 \$267,258	
1011-006	McFadden Change Order - UV Cover \$ 25,000		
	Sub-Total... \$ 48,665	Remaining Funds from DRAFT Budget 2011/2012	
		Total moved to Acct# R112-015 \$197,759	
Consulting Services		Consulting Services DRAFT 2011/2012	
7210	Herwit Engineering (WWMP) \$ 20,000	7210 Herwit Engineering	\$ 75,000
7210	Luhdorff Scalmanini (WMP) \$ 30,000	7210 Luhdorff Scalmanini	\$ 50,000
7210	Misc. Small Contracts \$ 10,000	7210 Hornberger Engineering	\$ 15,000
	Sub-Total... \$ 60,000	7210 Misc. Small Contracts	\$ 10,000
	Carry-Over Total... \$ 108,665	Sub-Total... \$ 150,000	
	(This total included in Remaining Funds from 2010/2011)		(This total included in O&M Budget for 2011/2012)



Town of Discovery Bay CSD Organizational Chart FY 2011-12 (Draft)





**Town of Discovery Bay CSD
 FY 2011-12 Authorized Positions (Proposed)
 Regular Positions/Full Time Equivalents (FTE's)**

Position Title	Actual FY 2009-10	Actual FY 2010-11	Proposed FY 2011-12
Director	5.0	5.0	5.0
General Manager	1.0	1.0	1.0
Water and Wastewater Manager	0.0	1.0	1.0
Landscape Manager	1.0	1.0	0.0
Finance Manager	0.0	0.0	1.0
Parks and Landscape Manager	0.0	0.0	1.0
Administrative Assistant	3.0	3.0	2.0
Executive Assistant	0.0	0.0	1.0
Office Clerk	1.0	1.0	0.0
Office Assistant	0.0	0.0	1.0
Account Clerk	1.0	1.0	0.0
Sr. Account Clerk	1.0	1.0	1.0
Water Services Worker	1.0	1.0	0.0
Water Services Technician	0.0	0.0	1.0
Parks and Maintenance Worker I	1.0	1.0	1.0
Parks and Maintenance Worker II	1.0	1.0	1.0
Totals	16.0	17.0	17.0

TOWN OF DISCOVER BAY COMMUNITY SERVICES DISTRICT

FINANCE MANAGER

Class Description

DEPARTMENT: Financial Services

DEFINITION

Under general direction, plans, organizes, oversees, coordinates and reviews the work of staff performing difficult and complex professional, technical and office support activities related to the processing of financial transactions and preparing and reconciling financial and accounting records and reports; performs professional accounting work to ensure regulatory compliance with governmental accounting standards; maintains and improves the District's accounting system; provides highly complex and responsible support to the General Manager; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction by the General Manager. Exercises general and direct supervision over accounting, professional, technical and customer service staff.

CLASS CHARACTERISTICS

This is a single-position mid-management classification. The incumbent organizes and oversees day-to-day financial processing, reporting, and record keeping activities and is responsible for providing professional-level support to the General Manager in a variety of areas. Responsibilities include oversight of the payroll, accounts payable, accounts receivable, general ledger, and fixed assets. Performs a variety of customer service, analysis of accounts and revenue, record keeping, reconciliation and financial report preparation activities. Responsibilities regularly include the use of one or more automated systems, although some manual processing may be required. This class is distinguished from the General Manager in that the latter has overall responsibility for all administrative service functions and for developing, implementing and interpreting public policy.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Manages and participates in the development and implementation of goals, objectives, policies and priorities for assigned programs; recommends within departmental policy, appropriate service and staffing levels; recommends and administers policies and procedures.
- Develops and standardizes procedures and methods to improve the efficiency and effectiveness of District financial operations; continuously monitors and evaluates the service delivery methods and procedures and identifies opportunities for improvement; recommends improvements to the Director and implements new procedures and methods.
- Plans, directs, coordinates, and reviews the work plan for the Financial Services Division; meets with staff to identify and resolve problems; assigns work activities, projects and programs; monitors work flow; reviews and evaluates work products, methods and procedures.
- Selects, trains, motivates, and evaluates assigned personnel; provides or coordinates staff training; works with employees to correct deficiencies; implements discipline and termination procedures.
- Performs complex and difficult accounting and financial support work within programmatic and procedural guidelines.
- Oversees the payroll process; ensures that data submitted and payments made are correct; audits payroll deductions and earning registers for correctness.

- Researches and audits a variety of reports, records and documents to reconcile ledgers and journals and to produce a variety of specialized reports; may develop report formats and utilize varied databases.
- Assists in monitoring various accounts, verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve concerns.
- Updates District records and procedures in assigned areas pursuant to changes in law, District policies and procedures, Memoranda of Understanding, and other pertinent rules and regulations.
- Confers with other departments on questions regarding matters related to assigned areas of responsibility; negotiates and resolves significant issues.
- Oversees and reviews accounts payable check processing; answers questions related to proper coding, proper authorizations and available budget.
- Assists in formulating fiscal policy and develops effective procedures for financial record keeping and accounting systems that comply with current Generally Accepted Accounting Principles and practices, legal mandates, special grant funding and special programs.
- Ensures that tax reporting is in compliance with Internal Revenue Service regulations and guidelines.
- Prepares the year-end close of District books; coordinates various audits and provides information to outside auditors during annual audit; gives expert assistance to auditors for questions, data gathering and compiling reports; prepares annual audit book containing all schedules requested by auditors.
- Assists with fixed assets accounting procedures, contract procedures, miscellaneous holding accounts and purchasing requirements consistent with public contract code.
- Prepares District's annual Operating and Capital Improvement Program budgets, including developing salary and benefits projections, account, revenue and expenditure projections, and preparing the initial draft of the District's annual budgets; revises and edits budget documents and reports for accuracy and content.
- Provides technical information and instruction regarding applicable procedures and methods; interprets and explains rules, regulations and procedures; answers questions and resolves concerns.
- Oversees reconciliation of District bank accounts to the general ledger on a monthly basis, inclusive of providing support for fiscal agent and investment reconciliation.
- Records and verifies a variety of complex financial transactions; prepares and maintains records and a variety of periodic and special financial, accounting and statistical reports; may present reports to Board of Directors and other groups as requested.
- Attends District Board meetings, as necessary.
- Attends and participates in professional group meetings; keeps abreast of new trends and innovations in the field of municipal accounting.
- Coordinates employee development, training, work evaluation and recognition programs; provides training to District employees involving human resources issues and current topics; conducts specialized training for key personnel on management techniques and policies and procedures.
- Develops, reviews, and presents staff reports related to assigned activities and services.
- Provides highly complex staff assistance to the General Manager.
- Conducts a variety of organizational studies, investigations, and operational studies; recommends modifications to assigned programs, policies, and procedures, as appropriate.
- Implements adopted human resources plans, policies and standards, as appropriate.

- Attends and participates in professional group meetings; stays abreast of new trends and innovations in the field of public agency finance and accounting; researches emerging products and enhancements and their applicability to District needs.
- Monitors changes in regulations and technology that may affect operations; implements policy and procedural changes after approval.
- Receives, investigates, and responds to difficult and sensitive problems and inquiries in a professional manner; identifies and reports findings and takes necessary corrective action.
- Assists customers, departments, and employees by providing answers and information regarding specific account information, discrepancies and/or general accounting procedures; and updates related files and departments on action items.
- Contributes to a positive work environment by participating in solutions to problems as they occur.
- Attendance and punctuality that is observant of scheduled hours on a regular basis.
- Assists General Manager with Special Projects as required.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Administrative principles and practices, including goal setting, program development, implementation and evaluation and supervision of staff, either directly or through subordinate levels of supervision.
- Principles and practices of governmental accounting, public finance administration and budgeting, auditing, reconciliation; federal and state regulations and guidelines as they pertain to municipal finance; municipal taxation and revenue management.
- Organizational and management practices as applied to the analysis and evaluation of programs, policies and operational needs.
- Practices and techniques of automated and manual financial and accounting document processing and record keeping.
- Principles and practices of employee supervision, including work planning, assignment, review and evaluation, and the training of staff in work procedures.
- Public agency payroll principles and practices.
- Standard office support practices and procedures, including the use of standard office equipment.
- Computer applications related to the work, including word processing, spreadsheet and database applications.
- Records management principles and practices.
- Techniques for effectively representing the District in contacts with governmental agencies, community groups, various business, professional, educational and regulatory organizations and with property owners, developers, contractors and the public.
- Applicable Federal, State, and local laws, ordinances, regulations, and guidelines relevant to assigned duties.
- Principles and practices used in dealing with the public.
- Principles and procedures of record keeping and cash handling.
- English usage, spelling, vocabulary, grammar, and punctuation.
- General principles of risk management related to the functions of the assigned area.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors and District staff, in person and over the telephone.
- Basic computer software related to work, including computer devices.

- Modern office practices, methods and computer equipment; related software application methods and procedures related to work.
- Safe driving principles and practices.
- Safe work practices.

Skill in:

- Developing and implementing goals, objectives, policies, procedures, work standards for the finance department.
- Planning, organizing, scheduling, assigning, reviewing and evaluating the work of staff.
- Performing difficult, professional and technical accounting and financial support work accurately and in a timely manner.
- Interpreting, applying and explaining complex laws, codes, regulations and ordinances.
- Recommending improvements in financial record keeping systems.
- Entering and retrieving data from a computer with sufficient speed and accuracy to perform assigned work.
- Preparing clear and concise reports, correspondence, procedures and other written materials.
- Maintaining accurate records and files of work performed.
- Making sound, independent decisions within established policy and procedural guidelines.
- Following District and department policies and procedures related to assigned duties.
- Preparing and maintaining accurate logs, records, and written reports of work performed.
- Giving, as well as understanding and following, oral and written instructions.
- Making accurate arithmetic, financial and statistical computations.
- Exercising good judgment, flexibility, creativity, and sensitivity in response to changing situations and needs.
- Organizing own work, setting priorities, and meeting critical time deadlines.
- Working independently in the absence of supervisor.
- Using English effectively to communicate in person, over the telephone, and in writing.
- Establishing and maintaining effective working relationships with employees and those contacted in the course of the work.
- Providing exceptional customer service to other District staff and the public.
- Operating modern office equipment including computer equipment and software programs.
- Accessing, retrieving, entering, and updating information using a computer terminal.
- Effectively representing the District in meetings with governmental and regulatory agencies, and the public.
- Using tact, initiative, prudence and independent judgment within general policy, procedural and legal guidelines.
- Training other staff and volunteers in work procedures.
- Operating a motor vehicle safely.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to graduation from an accredited four-year college or university with major course work in accounting, finance, business administration, or a related field supplemented by four (4) years of increasingly responsible experience in professional accounting, preferably in a public agency setting, with a minimum of two (2) years at a supervisory level.

License:

Must possess and maintain a valid California class C driver's license and have a satisfactory driving record. Possess and maintain proof of auto liability insurance.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person, before groups and over the telephone. This is primarily a sedentary office classification although standing in work areas and walking between work areas may be required. Finger dexterity is needed to access, enter and retrieve data using a computer keyboard, typewriter keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push and pull drawers open and closed to retrieve and file information. Positions in this classification occasionally lift and carry reports and records that typically weigh less than 20 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

May be required to work on evenings, weekends and holidays.