



Maintenance Services Funding

A Finance / Public Works Convo



Speakers

- **Sara Mares, Director, NBS**

Sara Mares is a Director with more than 22 years of experience at NBS, a consulting firm working for local government agencies. She forms a variety of Special Financing Districts (SFDs), specializing in Community Facilities Districts (CFDs), as well as related bond issuances. She also has significant background in forming various types of Assessment Districts. Sara has experience working with all aspects of the formation and debt issuance process, including planning, project management, budget analysis, rate modeling, financial analyses, formulation of rate and methods of apportionment, and public presentations. She spent many years involved in ongoing SFD administration, including working with troubled districts, and brings that experience and perspective to every formation project she works on. She holds a Bachelor of Arts degree, with honors, in Economics from Mills College and is a registered Municipal Advisor Representative.

- **Janelle Samson, Director of Finance, City of Palmdale**

Janelle Samson joined the City of Palmdale as the Director of Finance in March 2022, bringing over 15 years of finance experience in private and public organizations. She is responsible for providing strategic financial leadership, expert advice, and guidance on all financial matters across the City. Her extensive leadership experience is augmented by a master's degree in accountancy and an undergraduate degree in business and accounting. She also holds a graduate certificate in public financial management. Over the past four years, she led and created the \$375 million annual budget for the City of Palmdale in collaboration with all departments, and she played a key role in City initiatives including CFD formation, the establishment of the state's largest Enhanced Infrastructure Financing District (EIFD), and the passing of a local sales tax measure. At an operational level, her team provides high-quality financial advice, along with robust financial processes which support staff in delivering the strategic initiatives of the City.

- **Tim Carney, Public Works Senior Engineering Technician, City of Palmdale**

Tim Carney is a Senior Engineering Technician with the City of Palmdale and is currently responsible for the management of assessment districts for the Public Works Division. Throughout his twenty-two years of service with the City, he has held a number of positions ranging from Public Works Inspector, Engineering Plan Checker, and most recently Collection System Manager. In this previous position, he was part of the team that successfully navigated returning the maintenance and management of the sewer system to the City from Los Angeles County. He went on to successfully manage the sewer division for ten years (including assessments, rate studies, and annual reporting). Tim received his Bachelor of Arts Degree in Social Sciences from Cal Poly, San Luis Obispo in 1992.

Session Description

Maintenance of public infrastructure is a critical component of the work of any public agency. Often staff managing and doing the maintenance work (**public works**) are not the same as the staff handling the accounting for the cost of the maintenance and perhaps revenue for such work from Special Financing Districts and other sources (**finance**).

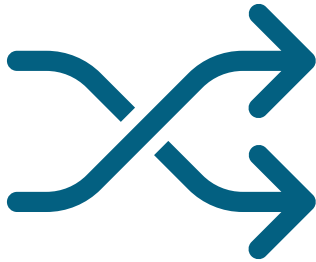
On the public works side there is a need to efficiently manage maintenance staff/contractors; on the finance side there is a need to account for costs and revenue in detail. The importance of tracking both costs and revenues will be discussed.

A case study from the City of Palmdale:

Palmdale's finance department manages hundreds of Special Financing Districts that fund maintenance services throughout the City, while the public works department executes those maintenance services. City staff from both departments will discuss their perspectives and tools for coordination of maintenance services within the City.



Learning Objectives



Understand the importance of interdepartmental work.



Identify strategies to facilitate coordination between Finance and Public Works.



Understand the importance of cost and revenue tracking.

Maintenance District Overview



Maintenance Assessment Districts

Landscape
Maintenance
District

Benefit
Assessment
District

Maintenance Special Taxes



Community
Facilities
District

Parcel Taxes

Enterprise Funds



Common Maintenance District Goals

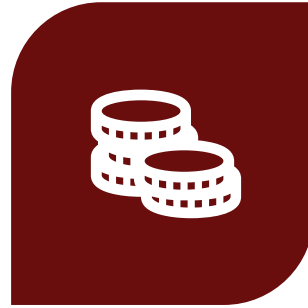
- Ensuring accurate cost estimate for maintenance at outset of District
- Procedural and legal requirements met
- Meet/exceed community expectations (value/quality of service for amount paid)
- Understanding ability of District to fund services, need for service level adjustments or rate increases



Finance Goals



Ensuring positive cash flow



Understand cost of providing
services



Data to accomplish accounting
transactions



Annual reporting/ACFR

Public Works Goals



Efficient and effective
deployment of resources
(contract or staff)



Efficient staff time
tracking



Quality of service
provided



Understand reserves &
funding and replacement
costs & asset lifecycle

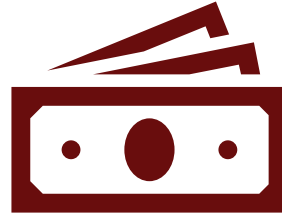
Conversation Starters

- Establish regular meetings
- Discuss status of maintenance activity/condition of improvements
- Discuss financial status
- Review Finance/Public Works and mutual goals

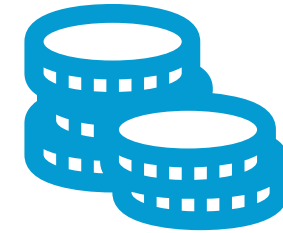
Best Practices



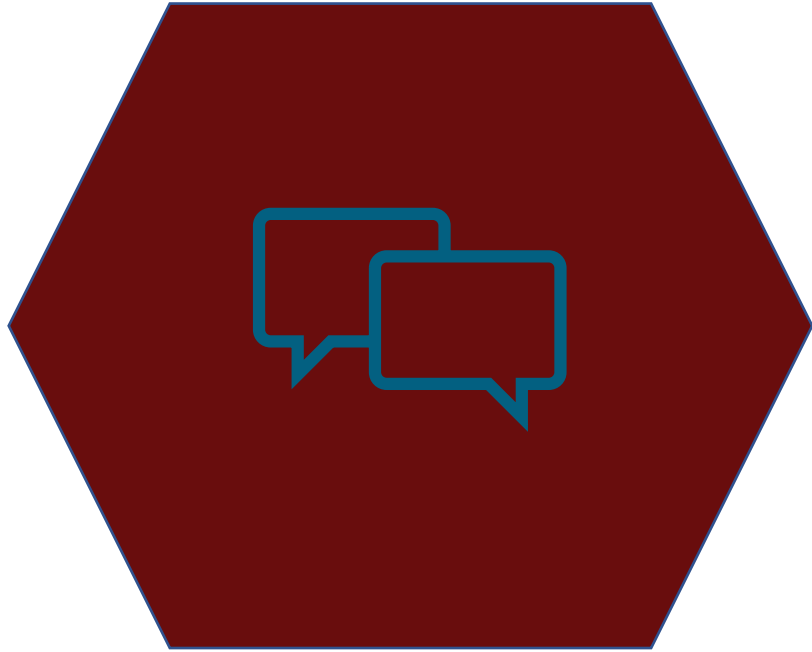
Clear and frequent
communication



Detailed budgetary
expectations (i.e.
annual revenue, capital
replacement funds,
reserves, cash flow, etc)



Separate funds for each
District along with
detailed cost data



Questions, Comments, Discussion