

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **SPECIAL DISTRICT
SERVICES (01340)**
Function: **General**
Activity: **Property Management**
Fund: **General**

	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	2,630,588	2,198,833	3,129,427	3,129,427
662780 SD-Admin Overhead	435,033	993,795	0	0
662800 Interfund Revenue	230,037	394,794	81,618	81,618
TOTAL CHARGES FOR CURRENT SERVICES	3,295,658	3,587,422	3,211,045	3,211,045
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	105,507	0	3,150	3,150
TOTAL MISCELLANEOUS REVENUE	105,507	0	3,150	3,150
<u>TOTAL ESTIMATED REVENUES</u>	<u>3,401,165</u>	<u>3,587,422</u>	<u>3,214,195</u>	<u>3,214,195</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,103,909	1,184,993	1,425,696	1,425,696
710103 Extra Help	0	37,935	0	0
710105 Overtime	90,813	100,000	100,000	100,000
710106 Stand-By Pay	35,189	36,000	36,000	36,000
710200 Retirement	343,390	414,181	493,319	493,319
710300 Health Insurance	181,791	238,067	262,876	262,876
710400 Workers' Compensation Insurance	70,982	46,290	42,867	42,867
TOTAL SALARIES & EMPLOYEE BENEFITS	1,826,073	2,057,466	2,360,758	2,360,758
SERVICES & SUPPLIES				
720200 Clothing & Personal Supplies	7,105	7,000	10,700	10,700
720300 Communications	12,529	13,500	13,500	13,500
720500 Household Expense	842	1,000	2,400	2,400

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SERVICES & SUPPLIES (continued)				
720600 Insurance	215,929	239,296	286,047	286,047
720800 Maintenance - Equipment	22,647	22,500	23,500	23,500
720900 Maintenance - Structures & Grounds	0	500	500	500
720910 Maintenance - Water/Sewer	2,166	10,000	10,000	10,000
721000 Medical, Dental & Lab Supplies	0	500	500	500
721100 Memberships	2,959	0	0	0
721300 Office Expense	3,012	0	0	0
721400 Professional & Specialized Services	153,116	65,000	150,000	150,000
721600 Rents & Leases - Equipment	0	50,000	0	0
721601 Rent/Lease CO Vehicle	132,299	118,000	150,000	150,000
721602 Rent/Lease Other Eqpt	19,724	10,000	10,000	10,000
721800 Small Tools & Instruments	15,249	25,000	15,000	15,000
721900 Special Departmental Expense	8,799	7,500	3,000	3,000
722000 Transportation & Travel	224	0	0	0
TOTAL SERVICES & SUPPLIES	596,600	569,796	675,147	675,147
FIXED ASSETS				
740300 Equipment	63,652	33,000	140,000	140,000
TOTAL FIXED ASSETS	63,652	33,000	140,000	140,000
INTRAFUND TRANSFER				
770100 Intrafund Transfer	88,147	532,366	0	0
<u>TOTAL EXPENDITURES</u>	2,574,472	3,192,628	3,175,905	3,175,905
<u>NET COUNTY COST (EXP - REV)</u>	(826,694)	(394,794)	(38,290)	(38,290)

SPECIAL DISTRICTS DIVISION

COMMENTS

This budget is administered under the jurisdiction of the Public Works Department: Municipal Services, Special Districts. It allocates funds for expenses pertaining to salaries and wages for field and administrative staff, equipment, administrative overhead, and indirect costs associated with operation of Maintenance Districts and County Service Areas. These Districts and Service Areas provide water and wastewater services; although, there are a few that include street light and drainage services.

ESTIMATED REVENUES

The revenue for the Special Districts Budget is obtained through charges to the individual Maintenance Districts and County Service Areas Budgets. The costs incurred for the field personnel's time and equipment are billed directly to the Maintenance District or Service Area where the work was performed. The costs incurred for Special Districts Administration, Tools, Equipment, Fixed Assets, and the A-87 plan are billed to the districts based on a pro-rata share. Equipment maintenance and repair costs are recovered through a combination of prorated charges and rental fees charged to the Districts using the equipment.

Special Districts embarked on a County-wide Rate Study for all water/sewer Special Districts in Fiscal Year 2016-17. The studies were completed in the summer of 2019 and those that were approved have a volumetric rate for those districts with meters and a Consumer Price Index increase to keep up with costs over the years. Rate Studies are needed, on average, every 5 years in order to account for fluctuations in the economy, aging infrastructure, and environmental impacts.

- 660803** **Engineering Services Special Districts** (\$3,129,427) is recommended increased \$930,594 for reimbursement from the individual districts back to 01340 for both staff time and equipment used within the individual districts.
- 662780** **SD-Admin Overhead** (\$0) is recommended reduced \$993,795. The reimbursements made from the individual districts back to 01340 for insurance, communication, memberships, office supplies, computer equipment, professional & specialized services, advertising, special departmental expenses are paid through an administrative overhead rate on all field staff labor collected through 660803, Engineering Services Special Districts.
- 662800** **Interfund Revenue** (\$81,618) is recommended decreased \$313,176 for reimbursement from the individual districts for the A-87 Cost plan.
- 673000** **Miscellaneous Revenue** (\$3,150) is recommended increased for the payment of backflow device testing on specific properties.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,425,696) are recommended increased \$240,703, based on the cost of recommended staff.

SPECIAL DISTRICTS DIVISION

SALARIES & EMPLOYEE BENEFITS (continued)

- 710103** **Extra Help** (\$0) is recommended due to there being no need for Extra Help staff within Fiscal Year 2019-20.
- 710105** **Overtime** (\$100,000) is recommended unchanged due to water conservation efforts in order to comply with the current State mandate. This increase is also based on current expenditures and added demands of SRF, Proposition 84, USDA and EPA projects and impacts of the current drought conditions. Overtime is generated primarily due to alarm conditions, system failures, and other emergencies that require employees to work beyond their shift or to be called back outside of their regularly scheduled hours. Overtime is hard to specify since it depends on the hourly rate of the person called and the amount of time it takes to fix the problem. A rough estimate would be \$35 per hour x 2,857 hours per year.
- 710106** **Stand-by Pay** (\$36,000) is recommended unchanged to provide for two field staff (one in the mountain area and one in the valley area) to be on stand-by and ready to respond to alarms and emergencies after hours, nights, weekends, and holidays to ensure district coverage 24 hours per day, seven days per week at an average rate of 500 hours per month, per area at \$3.00 per hour.
- 710200** **Retirement** (\$493,319) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$262,876) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$42,867) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720200** **Clothing & Personal Supplies** (\$10,700) is recommended increased \$3,700 for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations. These expenses are included in the administrative overhead rate.
- 720300** **Communications** (\$13,500) is recommended for communications expenses. These expenses are included in the administrative overhead rate.
- 720500** **Household Expense** (\$2,400) is recommended increased \$1,400 based on current expenditures for miscellaneous cleaning and restroom supplies at the valley shop. These expenses are included in the administrative overhead rate.

SPECIAL DISTRICTS DIVISION

SERVICES & SUPPLIES (continued)

- 720600** **Insurance** (\$239,296) reflects the Department's contribution to the County's Self-Insured Liability Program. This expense is included in the administrative overhead rate.
- 720800** **Maintenance – Equipment** (\$23,500) is recommended increased \$1,000 based on current and projected expenses for maintaining heavy equipment (trucks, tractors, and implements), generators, pumps, welders, sewer cleaning equipment, etc. This account is reimbursed by a combination of direct rental charges and the administrative overhead rate.
- 720900** **Maintenance – Grounds** (\$500) is recommended unchanged for minor maintenance costs for the valley shop facilities including herbicides, paint, and fence repair materials. These expenses are included in the administrative overhead rate.
- 720910** **Maintenance – Water/Sewer Systems** (\$10,000) is recommended unchanged for universal costs and replacement parts related to the operation and maintenance of the Valley wastewater treatment plants and water systems. This account is reimbursed by valley Districts based on pro-rata share of improved water and sewer units.
- 721000** **Medical, Dental & Laboratory Supplies** (\$500) is recommended unchanged for first aid and safety supplies for the field shops, county vehicles, and the District office. These expenses are included in the administrative overhead rate.
- 721100** **Memberships** (\$0) is recommended at zero as membership expenditures are now incurred in the newly Public Works Admin Org and are charged back as Interfund Expenses in Account 731400 below.
- 721300** **Office Expense** (\$0) is recommended at zero as office expenses are now incurred in the Public Works Admin Org and are charged back as Interfund Expenses in Account 731400 below.
- 721314** **Computer Equipment** (\$0) is recommended at zero as computer equipment are now incurred in the Public Works Admin Org and are charged back as Interfund Expense in Account 731400 below.
- 721400** **Professional & Specialized Services** (\$150,000) is recommended for the following services:
 Septage Hauling: \$30,000
 Cascade software maintenance: \$7,000
 New utility billing software and data migration: \$63,000
 Tyler Technologies: \$50,000

These expenses are included in the administrative overhead rate.

SPECIAL DISTRICTS DIVISION

SERVICES & SUPPLIES (continued)

- 721600** **Rents & Leases - Equipment** (\$0) is recommended reduced for the rental of equipment not owned by the County. Equipment needed on a regular basis that may need to be rented: Inductor Trailer, Backhoe, Skid Steer, Loader/Box Scraper Tractor, 25 ton boom truck, Power Broom Street Sweeper. This account is reimbursed by all Districts based on miles driven or hours used while servicing each District or where the equipment was used.
- 721601** **Rent/Lease CO Vehicle** (\$150,000) is recommended for the use of 21 vehicles from County Central Garage.
- 721602** **Rent/Lease Other Eqpt** (\$10,000) is recommended for the use of copier equipment.
- 721800** **Small Tools & Instruments** (\$15,000) is recommended reduced \$10,000 to purchase and replace tools and instruments carried on District vehicles and used in the District shops. These expenses are included in the administrative overhead rate.
- 721900** **Special Departmental Expense** (\$3,000) is recommended reduced \$4,500, based on current and projected expenses for employees' State Sewer and Water Certifications and continuing education units. These expenses are included in the administrative overhead rate.

FIXED ASSETS

- 740300** **Equipment** (\$140,000) is recommended increased \$107,000 for the purchase of:
1 Hydroflusher at \$75,000
1 Vacuum excavator at \$65,000

INTRAFUND TRANSFER

- 770000** **Intrafund Expense Staffing** (\$0) all reimbursements to the Public Works Org 01300 for administrative staff time spent on Special Districts functions as well as reimbursement for operating costs are paid directed by the districts based a pro-rata share.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **SPECIAL DISTRICTS
SERVICES (01340)**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3743	Licensed Utility Worker I or							
3742	Licensed Utility Worker II or							
3840	Utility Worker	15.0	-	16.0	-	1.0	-	A
3740	Special Districts Electrician	1.0	-	1.0	-	-	-	
3231	Special Districts Utility Manager	2.0	-	2.0	-	-	-	
3741	Supervising Licensed Utility Worker	3.0	-	3.0	-	-	-	
	Utilities Superintendent	1.0		1.0		-		B
TOTAL		22.0	-	23.0	-	1.0	-	

NOTES:

- A.** The addition of 1 Licensed Utility worker is needed for the Bass Lake area due to the expansion of the Bass Lake sewer treatment facility.
- B.** The Utilities Superintendent was added to the 2018-19 budget mid year, after initial budget hearings.