

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	3,129,427	3,086,207	3,086,207	3,086,207
662800 Interfund Revenue	81,618	383,669	383,669	383,669
TOTAL CHARGES FOR CURRENT SERVICES	3,211,045	3,469,876	3,469,876	3,469,876
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	3,150	3,000	3,000	3,000
TOTAL MISCELLANEOUS REVENUE	3,150	3,000	3,000	3,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>3,214,195</u>	<u>3,472,876</u>	<u>3,472,876</u>	<u>3,472,876</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,425,696	1,447,535	1,447,535	1,447,535
710103 Extra Help	0	20,232	20,232	20,232
710105 Overtime	100,000	85,000	85,000	85,000
710106 Stand-By Pay	36,000	36,000	36,000	36,000
710200 Retirement	493,319	554,059	554,059	554,059
710300 Health Insurance	262,876	241,267	241,267	241,267
710400 Workers' Compensation Insurance	42,867	37,509	37,509	37,509
TOTAL SALARIES & EMPLOYEE BENEFITS	2,360,758	2,421,602	2,421,602	2,421,602
SERVICES & SUPPLIES				
720200 Clothing & Personal Supplies	10,700	10,500	10,500	10,500
720300 Communications	13,500	13,500	13,500	13,500
720500 Household Expense	2,400	3,500	3,500	3,500
720600 Insurance	286,047	325,053	325,053	325,053
720800 Maintenance - Equipment	23,500	25,000	25,000	25,000

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SERVICES & SUPPLIES (continued)				
720900 Maintenance - Structures & Grounds	500	500	500	500
720910 Maintenance - Water/Sewer	10,000	5,000	5,000	5,000
721000 Medical, Dental & Lab Supplies	500	200	200	200
721400 Professional & Specialized Services	150,000	115,000	115,000	115,000
721601 Rent/Lease CO Vehicle	150,000	170,000	170,000	170,000
721602 Rent/Lease Other Eqpt	10,000	5,000	5,000	5,000
721800 Small Tools & Instruments	15,000	17,500	17,500	17,500
721900 Special Departmental Expense	3,000	1,500	1,500	1,500
TOTAL SERVICES & SUPPLIES	675,147	692,253	692,253	692,253
FIXED ASSETS				
740300 Equipment	140,000	6,000	6,000	6,000
TOTAL FIXED ASSETS	140,000	6,000	6,000	6,000
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	265,000	265,000	265,000
<u>TOTAL EXPENDITURES</u>	3,175,905	3,384,855	3,384,855	3,384,855
<u>NET COUNTY COST (EXP - REV)</u>	<u>(38,290)</u>	<u>(88,021)</u>	<u>(88,021)</u>	<u>(88,021)</u>

SPECIAL DISTRICTS DIVISION

COMMENTS

This budget is administered under the jurisdiction of the Public Works Department. 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** (\$3,086,207) is recommended decreased \$43,220 for reimbursement from the individual districts back to 01340 for field staff salaries and benefits and equipment used within the individual districts, as well as all items listed in Service and Supplies and Fixed Assets.
- 662780** **SD-Admin Overhead** (\$0) is recommended reduced. All administrative costs are now included in revenue collected in 660803 or 662800.
- 662800** **Interfund Revenue** (\$383,669) is recommended increased \$302,051 for reimbursement from the individual districts for the A-87 Cost plan, as well as expenses listed in Intrafund Transfer (770100) which included all administrative staff time and things like office supplies, travel/training, etc.
- 673000** **Miscellaneous Revenue** (\$3,000) is recommended for the payment of backflow device testing on specific properties.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,447,535) are recommended increased \$21,839, based on the cost of recommended staff.

SPECIAL DISTRICTS DIVISION

SALARIES & EMPLOYEE BENEFITS (continued)

- 710103** **Extra Help** (\$20,232) is recommended increased due to water conservation efforts in order to comply with the current State mandate.
- 710105** **Overtime** (\$85,000) is recommended decreased \$15,000 due to projected current costs. 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 2,428 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** (\$554,059) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$241,267) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$37,509) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720200** **Clothing & Personal Supplies** (\$10,500) is recommended decreased \$200 for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations.
- 720300** **Communications** (\$13,500) is recommended for communications expenses.
- 720500** **Household Expense** (\$3,500) is recommended increased \$1,100 based on current expenditures for required uniforms for field staff, miscellaneous cleaning and restroom supplies.

SPECIAL DISTRICTS DIVISION

SERVICES & SUPPLIES (continued)

- 720600** **Insurance** (\$325,053) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance – Equipment** (\$25,000) is recommended increased \$1,500 based on current and projected expenses for maintaining heavy equipment (trucks, tractors, and implements), generators, pumps, welders, sewer cleaning equipment, etc.
- 720900** **Maintenance – Grounds** (\$500) is recommended unchanged for minor maintenance costs for the valley shop facilities including herbicides, paint, and fence repair materials.
- 720910** **Maintenance – Water/Sewer Systems** (\$5,000) is recommended decreased \$5,000 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** (\$200) is recommended decreased \$300 for first aid and safety supplies for the field shops, county vehicles, and the District office.
- 721400** **Professional & Specialized Services** (\$115,000) is recommended for the following services:
 Septage Hauling: \$36,000
 Utility Billing Software: \$29,000
 Bill printing/mailing/Lockbox services: \$50,000
- 721601** **Rent/Lease CO Vehicle** (\$170,000) is recommended for the use of 21 vehicles from County Central Garage.
- 721602** **Rent/Lease Other Eqpt** (\$5,000) is recommended 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.
- 721800** **Small Tools & Instruments** (\$17,500) is recommended increased \$2,500 to purchase and replace tools and instruments carried on District vehicles and used in the District shops.
- 721900** **Special Departmental Expense** (\$1,500) is recommended reduced \$1,500, based on current and projected expenses for employees' State Sewer and Water Certifications and continuing education units.

SPECIAL DISTRICTS DIVISION

FIXED ASSETS

740300 **Equipment** (\$6,000) is recommended decreased \$80,000 for the purchase of: 1 Utility Trailer

INTRAFUND TRANSFER

770000 **Intrafund Expense Staffing** (\$265,000) all reimbursements to the Public Works Org 01300 for administrative staff time spent on Special Districts functions as well as reimbursement for operating costs such as office supplies, computer equipment, travel/training, etc. are paid directed by the districts based a pro-rata share.

**COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2020-21**

Department: **SPECIAL DISTRICTS
 SERVICES (01340)**
 Function: **General**
 Activity: **Property Management**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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	16.0	-	16.0	-	-	-	
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	-	-	-	
3744	Utilities Superintendent	1.0		1.0		-		
	TOTAL	23.0	-	23.0	-	-	-	

NOTES: