

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2021-22

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

	<u>ACTUAL</u> <u>2019-20</u>	<u>BOARD</u> <u>APPROVED</u> <u>2020-21</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u>
<b><u>ESTIMATED REVENUES:</u></b>				
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
654000 State - Other	759	0	0	0
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>	<b>759</b>	<b>0</b>	<b>0</b>	<b>0</b>
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	2,581,725	3,086,207	3,752,162	3,752,162
662700 Other Charges for Services	1,870	0	0	0
662780 SD-Admin Overhead	161,702	0	0	0
662800 Interfund Revenue	123,902	383,669	249,881	249,881
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>2,869,200</b>	<b>3,469,876</b>	<b>4,002,043</b>	<b>4,002,043</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	3,119	3,000	3,700	3,700
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,119</b>	<b>3,000</b>	<b>3,700</b>	<b>3,700</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>2,873,078</u></b>	<b><u>3,472,876</u></b>	<b><u>4,005,743</u></b>	<b><u>4,005,743</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,250,600	1,447,535	1,601,504	1,601,504
710103 Extra Help	0	20,232	0	0
710105 Overtime	62,259	85,000	85,000	85,000
710106 Stand-By Pay	35,361	36,000	36,000	36,000
710200 Retirement	446,068	554,059	629,821	629,821
710300 Health Insurance	235,142	241,267	287,275	287,275
710400 Workers' Compensation Insurance	42,867	37,509	33,222	33,222
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,072,297</b>	<b>2,421,602</b>	<b>2,672,822</b>	<b>2,672,822</b>

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	<u>ACTUAL</u> <u>2019-20</u>	<u>BOARD</u> <u>APPROVED</u> <u>2020-21</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u>
<b>SERVICES &amp; SUPPLIES</b>				
720200 Clothing & Personal Supplies	6,512	10,500	15,000	15,000
720300 Communications	10,490	13,500	12,000	12,000
720500 Household Expense	3,231	3,500	4,000	4,000
720600 Insurance	286,047	325,053	358,593	358,593
720800 Maintenance - Equipment	24,483	25,000	25,000	25,000
720900 Maintenance - Structures & Grounds	467	500	500	500
720910 Maintenance - Water/Sewer	1,888	5,000	5,000	5,000
721000 Medical, Dental & Lab Supplies	0	200	200	200
721300 Office Expense	281	0	2,000	2,000
721400 Professional & Specialized Services	71,762	115,000	200,000	200,000
721601 Rent/Lease CO Vehicle	176,156	170,000	175,500	175,500
721602 Rent/Lease Other Eqpt	2,268	5,000	5,000	5,000
721800 Small Tools & Instruments	2,989	17,500	7,500	7,500
721900 Special Departmental Expense	2,646	1,500	2,000	2,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>589,218</b>	<b>692,253</b>	<b>812,293</b>	<b>812,293</b>
<b>FIXED ASSETS</b>				
740300 Equipment	116,012	6,000	0	0
<b>TOTAL FIXED ASSETS</b>	<b>116,012</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
<b>INTRAFUND TRANSFER</b>				
770100 Intrafund Transfer	39,816	265,000	300,000	300,000
<b><u>TOTAL EXPENDITURES</u></b>	<b>2,817,344</b>	<b>3,384,855</b>	<b>3,785,115</b>	<b>3,785,115</b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>(55,734)</u></b>	<b><u>(88,021)</u></b>	<b><u>(220,628)</u></b>	<b><u>(220,628)</u></b>

## 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** (\$3,752,162) is recommended increased \$665,955 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** (\$249,881) is recommended decreased \$133,788 for reimbursement from the individual districts for the A-87 Cost plan.
- 673000**      **Miscellaneous Revenue** (\$3,700) is recommended for the payment of backflow device testing on specific properties.

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$1,601,504) are recommended increased \$153,969, based on the cost of recommended staff.

## SPECIAL DISTRICTS DIVISION

### SALARIES & EMPLOYEE BENEFITS (continued)

- 710103**      **Extra Help** (\$0) is recommended reduced. There are no Extra Help positions allocated this fiscal year.
- 710105**      **Overtime** (\$85,000) is recommended unchanged 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** (\$629,821) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$287,275) is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$33,222) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720200**      **Clothing & Personal Supplies** (\$15,000) is recommended increased \$4,500 for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations.
- 720300**      **Communications** (\$12,000) is recommended decreased \$1,500 for communications expenses.
- 720500**      **Household Expense** (\$4,000) is recommended increased \$500 based on current expenditures for required uniforms for field staff, miscellaneous cleaning and restroom supplies, hand sanitizer and surgical masks.
- 720600**      **Insurance** (\$358,593) reflects the Department's contribution to the County's Self-Insured Liability Program.

## SPECIAL DISTRICTS DIVISION

### SERVICES & SUPPLIES (continued)

- 720800**      **Maintenance – Equipment** (\$25,000) is recommended unchanged 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 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** (\$200) is recommended unchanged for first aid and safety supplies for the field shops, county vehicles, and the District office.
- 721300**      **Office Expense** (\$2,000) is recommended increased \$2,000 for office supplies for the 3 maintenance shops. This cost was previously included in reimbursement billings to Public Works.
- 721400**      **Professional & Specialized Services** (\$200,000) is recommended for the following services:  
                 Septage Hauling: \$30,000  
                 Utility Billing Software: \$25,000  
                 Bill printing/mailing/Lockbox services: \$25,000  
                 Auditing services: \$120,000
- 721601**      **Rent/Lease CO Vehicle** (\$175,500) 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** (\$7,500) is recommended decreased \$10,000 to purchase and replace tools and instruments carried on District vehicles and used in the District shops.
- 721900**      **Special Departmental Expense** (\$2,000) is recommended increased \$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 (\$0) is recommended. There are no fixed assets budgeted for this fiscal year.

### INTRAFUND TRANSFER

**770000**      Intrafund Expense Staffing (\$300,000) 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 directly by the districts based a pro-rata share.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2021-22**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2020-21 Authorized Positions</u>		<u>2021-22 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	<b>16.0</b>	-	<b>18.0</b>	-	<b>2.0</b>	-	<b>A</b>
3740	Special Districts Electrician	<b>1.0</b>	-	<b>1.0</b>	-	-	-	
3231	Special Districts Utility Manager	<b>2.0</b>	-	<b>2.0</b>	-	-	-	
3741	Supervising Licensed Utility Worker	<b>3.0</b>	-	<b>3.0</b>	-	-	-	
3744	Utilities Superintendent	<b>1.0</b>		<b>1.0</b>		-		
<b>TOTAL</b>		<b>23.0</b>	-	<b>25.0</b>	-	<b>2.0</b>	-	

**NOTES:**

**A** With the addition of the CSA22C sewer treatment plant, two (2) FTE additional licensed operators are needed