

COUNTY OF MADERA  
 BUDGET UNIT DETAIL  
 BUDGET FOR THE FISCAL YEAR 2023-24

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

	<u>ACTUAL</u> <u>2021-22</u>	<u>BOARD</u> <u>APPROVED</u> <u>2022-23</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2023-24</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2023-24</u>
<b><u>ESTIMATED REVENUES:</u></b>				
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	2,368,127	3,964,158	3,864,258	3,864,258
662700 Other Charges for Services	33,698	0	0	0
662780 SD-Admin Overhead	571,072	0	0	0
662800 Interfund Revenue	280,779	159,893	186,817	186,817
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>3,253,676</b>	<b>4,124,051</b>	<b>4,051,075</b>	<b>4,051,075</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	2,445	3,700	3,650	3,650
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,445</b>	<b>3,700</b>	<b>3,650</b>	<b>3,650</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	42,805	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>42,805</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>3,298,927</u></b>	<b><u>4,127,751</u></b>	<b><u>4,054,725</u></b>	<b><u>4,054,725</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,394,836	1,597,232	1,709,596	1,709,596
710105 Overtime	64,473	80,000	100,000	100,000
710106 Stand-By Pay	34,459	48,000	51,500	51,500
710107 Premium Pay	580	5,000	780	780
710200 Retirement	514,884	648,636	670,790	670,790
710300 Health Insurance	249,848	299,475	380,343	380,343
710400 Workers' Compensation Insurance	33,222	42,856	27,472	27,472
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,292,303</b>	<b>2,721,199</b>	<b>2,940,481</b>	<b>2,940,481</b>

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SERVICES (01340)**  
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	<b>ACTUAL 2021-22</b>	<b>BOARD APPROVED 2022-23</b>	<b>DEPARTMENT REQUEST 2023-24</b>	<b>CAO RECOMMENDED 2023-24</b>
<b>SERVICES &amp; SUPPLIES</b>				
720200 Clothing & Personal Supplies	18,236	17,500	18,500	18,500
720300 Communications	11,025	15,000	11,000	11,000
720500 Household Expense	6,943	4,500	8,250	8,250
720600 Insurance	358,593	358,593	276,777	276,777
720800 Maintenance - Equipment	10,681	10,000	13,500	13,500
720900 Maintenance - Structures & Grounds	258	500	500	500
720910 Maintenance - Water/Sewer	0	5,000	5,000	5,000
721000 Medical, Dental & Lab Supplies	0	200	200	200
721100 Memberships	0	0	1,500	1,500
721300 Office Expense	1,489	2,000	1,500	1,500
721400 Professional & Specialized Services	32,439	225,000	75,000	75,000
721601 Rent/Lease CO Vehicle	168,465	175,500	396,000	396,000
721602 Rent/Lease Other Eqpt	389	5,000	5,000	5,000
721800 Small Tools & Instruments	9,212	7,500	7,500	7,500
721900 Special Departmental Expense	4,964	5,000	5,000	5,000
722000 Transportation & Travel	0	0	5,000	5,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>622,694</b>	<b>831,293</b>	<b>830,227</b>	<b>830,227</b>
<b>FIXED ASSETS</b>				
740300 Equipment	0	25,000	0	0
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>INTRAFUND TRANSFER</b>				
770100 Intrafund Transfer	335,756	400,000	0	0
<b>TOTAL INTRAFUND TRANSFERS</b>	<b>335,756</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>3,250,753</b>	<b>3,977,492</b>	<b>3,770,708</b>	<b>3,770,708</b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>(48,174)</u></b>	<b><u>(150,259)</u></b>	<b><u>(284,017)</u></b>	<b><u>(284,017)</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** (\$3,864,258) is recommended 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** (\$186,817) is recommended for reimbursement from the individual districts for the A-87 Cost plan.
- 673000**      **Miscellaneous Revenue** (\$3,650) is recommended for the payment of backflow device testing on specific properties and processing of applications.

## SPECIAL DISTRICTS DIVISION

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$1,709,596) are recommended increased \$112,364 based on the cost of recommended staff.
- 710103**      **Extra Help** (\$0) is recommended reduced. There are no Extra Help positions allocated this fiscal year.
- 710105**      **Overtime** (\$100,000) is recommended increased \$20,000 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. Estimates are made based on prior years expenses.
- 710106**      **Stand-by Pay** (\$51,500) is recommended increased 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 \$4.00 per hour.
- 710107**      **Premium Pay** (\$780) is recommended for payments to staff holding advanced licenses beyond what is required within their job description.
- 710200**      **Retirement** (\$670,790) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$380,343) is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$27,472) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### SERVICES & SUPPLIES

- 720200**      **Clothing & Personal Supplies** (\$18,500) is recommended increased \$1,000 for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations.
- 720300**      **Communications** (\$11,000) is recommended decreased \$4,000 for communications expenses.
- 720500**      **Household Expense** (\$8,250) is recommended increased \$3,750 based on current expenditures for required uniforms for field staff, miscellaneous cleaning and restroom supplies, hand sanitizer, etc.

## SPECIAL DISTRICTS DIVISION

### SERVICES & SUPPLIES (continued)

- 720600**      **Insurance** (\$276,777) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance – Equipment** (\$13,500) is recommended increased \$3,500 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 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** (\$1,500) is recommended decreased \$500 for office supplies for the 3 maintenance shops. This cost was previously included in reimbursement billings to Public Works.
- 721400**      **Professional & Specialized Services** (\$75,000) is recommended for the following services:  
                    Bill printing/mailing/Lockbox services: \$75,000
- 721601**      **Rent/Lease CO Vehicle** (\$396,000) is recommended increased \$220,500 for the use of 21 vehicles from County Central Garage, per the new rate adopted and implemented in January 2023.
- 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 unchanged to purchase and replace tools and instruments carried on District vehicles and used in the District shops.
- 721900**      **Special Departmental Expense** (\$5,000) is recommended unchanged based on current and projected expenses for employees' State Sewer and Water Certifications and continuing education units.
- 722000**      **Travel & Transportation** (\$5,000) is recommended for staff to attend required training.

**SPECIAL DISTRICTS DIVISION**

**FIXED ASSETS**

**740300**      **Equipment** (\$0) is recommended decreased. No Fixed Assets are budgeted for the 23/24 FY.

**INTRAFUND TRANSFER**

**770000**      **Intrafund Expense Staffing** (\$0) is recommended decreased. These expenditures are now paid directly by the individual districts rather than by 01340.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2023-24**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23 Authorized Positions</u>		<u>2023-24 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	18.0	-	18.0		-	-	
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		-		
	<b>TOTAL</b>	<u>25.0</u>	<u>-</u>	<u>25.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**NOTES:**