

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>DEPARTMENT REQUEST 2024-25</u>	<u>CAO RECOMMENDED 2024-25</u>
<u>ESTIMATED REVENUES:</u>				
<u>INTERGOVERNMENTAL REVENUE</u>				
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	2,713,109	3,864,258	3,707,068	3,707,068
662700 Other Charges for Services	5,865	0	0	0
662780 SD-Admin Overhead	10,491	0	0	0
662800 Interfund Revenue	220,922	186,817	198,566	198,566
TOTAL CHARGES FOR CURRENT SERVICES	2,950,388	4,051,075	3,905,634	3,905,634
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	63,604	3,650	2,500	2,500
TOTAL MISCELLANEOUS REVENUE	63,604	3,650	2,500	2,500
<u>TOTAL ESTIMATED REVENUES</u>	<u>3,013,992</u>	<u>4,054,725</u>	<u>3,908,134</u>	<u>3,908,134</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,309,162	1,709,596	1,676,898	1,676,898
710105 Overtime	115,410	100,000	100,000	100,000
710106 Stand-By Pay	49,685	51,500	51,500	51,500
710107 Premium Pay	780	780	780	780
710200 Retirement	508,492	670,790	708,154	708,154
710300 Health Insurance	238,534	380,343	380,425	380,425
710400 Workers' Compensation Insurance	33,222	27,472	21,605	21,605
TOTAL SALARIES & EMPLOYEE BENEFITS	2,255,286	2,940,481	2,939,363	2,939,363
SERVICES & SUPPLIES				
720200 Clothing & Personal Supplies	24,851	18,500	22,000	22,000
720300 Communications	9,585	11,000	10,000	10,000
720500 Household Expense	8,996	8,250	9,500	9,500

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	ACTUAL 2022-23	BOARD APPROVED 2023-24	DEPARTMENT REQUEST 2024-25	CAO RECOMMENDED 2024-25
SERVICES & SUPPLIES (CONTINUED)				
720600 Insurance	358,593	221,121	262,205	262,205
720800 Maintenance - Equipment	18,597	13,500	20,000	20,000
720900 Maintenance - Structures & Grounds	659	500	500	500
720910 Maintenance - Water/Sewer	1,913	5,000	0	0
721000 Medical, Dental & Lab Supplies	0	200	500	500
721100 Memberships	2,129	1,500	1,500	1,500
721300 Office Expense	7,523	1,500	1,500	1,500
721400 Professional & Specialized Services	70,409	75,000	70,000	70,000
721601 Rent/Lease CO Vehicle	320,732	396,000	330,000	330,000
721602 Rent/Lease Other Eqpt	0	5,000	5,000	5,000
721800 Small Tools & Instruments	8,266	7,500	27,500	27,500
721900 Special Departmental Expense	1,021	5,000	5,000	5,000
722000 Transportation & Travel	3,975	5,000	5,000	5,000
TOTAL SERVICES & SUPPLIES	837,251	774,571	770,205	770,205
<u>TOTAL EXPENDITURES</u>	3,092,537	3,715,052	3,709,568	3,709,568
<u>NET COUNTY COST (EXP - REV)</u>	<u>78,545</u>	<u>(339,673)</u>	<u>(198,566)</u>	<u>(198,566)</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 streetlight 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** (\$3,707,068) 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** (\$198,566) is recommended for reimbursement from the individual districts for the A-87 Cost plan.
- 673000** **Miscellaneous Revenue** (\$2,500) 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** (\$1,676,898) are recommended 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 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 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 authorized staff for bilingual pay.
- 710200** **Retirement** (\$708,154) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$380,425) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$21,605) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720200** **Clothing & Personal Supplies** (\$22,000) is recommended increased \$3,500 for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations.
- 720300** **Communications** (\$10,000) is recommended decreased \$1,000 for communications expenses.
- 720500** **Household Expense** (\$9,500) is recommended increased (\$1,250) 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** (\$262,205) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance – Equipment** (\$20,000) is recommended increased \$6,500 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** (\$0) is recommended reduced. This account was reimbursed by valley Districts based on pro-rata share of improved water and sewer units but is no longer used. The expenses in this account are now paid directly by the impacted district(s).
- 721000** **Medical, Dental & Laboratory Supplies** (\$500) is recommended increased (\$300) for first aid and safety supplies for the field shops, county vehicles, and the District office.
- 721100** **Memberships** (\$1,500) is recommended unchanged for the cost of memberships to industry groups, locally and nationally.
- 721300** **Office Expense** (\$1,500) is recommended unchanged for office supplies for the 3 maintenance shops.
- 721400** **Professional & Specialized Services** (\$70,000) is recommended for the following services:
 Bill printing/mailing/Lockbox services: \$70,000
- 721601** **Rent/Lease CO Vehicle** (\$330,000) is recommended decreased \$66,000 for the use of 21 vehicles from County Central Garage, per the new rate adopted and implemented in January 2023 and then later reduced by Board approval.
- 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** (\$27,500) is recommended increased \$20,000 to purchase and replace small equipment items, tools and instruments carried on District vehicles and used in the District shops.

SPECIAL DISTRICTS DIVISION

SERVICES & SUPPLIES (continued)

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 unchanged for staff to attend required training.

FIXED ASSETS

740300 Equipment (\$0) is recommended. No Fixed Assets are budgeted for the 24/25 FY.

INTRAFUND TRANSFER

770000 Intrafund Expense Staffing (\$0) is recommended. 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 2024-25**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24 Authorized Positions</u>		<u>2024-25 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		-		
	TOTAL	25.0	-	25.0	-	-	-	

NOTES: