

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2014-15**

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

<u>ACCOUNT CLASSIFICATION</u>	<b>ACTUAL EXPENDITURES 2012-13</b>	<b>BOARD APPROVED EXPENDITURES 2013-14</b>	<b>DEPARTMENT REQUEST 2014-15</b>	<b>CAO RECOMMENDED 2014-15</b>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,030,166	1,173,816	1,196,874	1,196,874
710103 Extra Help	109,634	43,682	22,614	22,614
710105 Overtime	48,591	60,000	60,000	60,000
710106 Stand-By Pay	33,194	40,000	40,000	40,000
710200 Retirement	297,134	331,829	354,655	354,655
710300 Health Insurance	193,715	255,600	234,276	234,276
710400 Workers' Compensation Insurance	95,310	149,526	119,927	119,927
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,807,745</b>	<b>2,054,453</b>	<b>2,028,346</b>	<b>2,028,346</b>
<b>SERVICES &amp; SUPPLIES</b>				
720200 Clothing & Personal Supplies	5,539	7,550	7,550	7,550
720300 Communications	6,938	10,000	10,000	10,000
720500 Household Expense	638	1,000	1,000	1,000
720600 Insurance	41,883	34,013	57,680	57,680
720800 Maintenance - Equipment	-3,459	17,000	30,000	30,000
720900 Maintenance - Structures & Grounds	506	500	500	500
721000 Medical, Dental & Lab Supplies	249	1,500	1,500	1,500
721100 Memberships	3,848	5,000	5,000	5,000
721300 Office Expense	7,822	8,000	8,000	8,000
721314 Computer Equipment	0	0	8,000	8,000
721400 Professional & Specialized Services	108,773	120,000	120,000	120,000
721500 Publications & Legal Notices	898	1,000	1,000	1,000
721600 Rents & Leases - Equipment	167,523	160,000	160,000	160,000
721800 Small Tools & Instruments	294	7,500	7,500	7,500
721900 Special Departmental Expense	4,728	3,500	4,500	4,500
722000 Transportation & Travel	850	4,000	5,000	5,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>347,031</b>	<b>380,563</b>	<b>427,230</b>	<b>427,230</b>

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FIXED ASSETS				
740300 Equipment	3,530	47,000	25,000	25,000
<b>TOTAL FIXED ASSETS</b>	<b>3,530</b>	<b>47,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL - SPECIAL DISTRICTS SERVICES</b>	<b>2,158,306</b>	<b>2,482,016</b>	<b>2,480,576</b>	<b>2,480,576</b>

## SPECIAL DISTRICTS DIVISION

### COMMENTS

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

### REVENUE

The revenue for the Special Districts Budget is obtained through charges to the individual County Maintenance Districts and 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 A87 plan are billed to the districts based on a pro-rata share of Improved Water and Sewer Units. 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 continues to evaluate District rates and propose increases where needed to provide adequate revenues to cover all costs in this budget. The addition of a cost-of-living adjustment when rates have been increased is helping to ensure rates keep pace with expenses. Changes in fee collection policy and enforcement will help stabilize the revenues in all Districts' budgets.

<u>REVENUE</u>	<u>Actual 2012-13</u>	<u>Estimated 2013-14</u>	<u>Projected 2014-15</u>
District Revenue (660803)	\$1,541,604	\$1,937,260	\$1,716,158
Administrative Service Fee (662780)	536,655	544,756	763,736
Indirect Related Revenue (662801)	<u>221,325</u>	<u>230,000</u>	<u>230,000</u>
Total Revenue	\$2,299,584	\$2,712,016	\$2,710,576
<u>EXPENSES</u>			
Expenditures	\$2,158,306	\$2,482,016	\$2,480,576
Indirect Costs (Budgeted)	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>
Total Cost	\$2,388,306	\$2,712,016	\$2,710,576
Deficit	(\$88,722)**		

\*\*The deficit is being tracked and repaid when funds become available.

## SPECIAL DISTRICTS DIVISION

### REVENUE (continued)

**Note:**

- \*Even though the Special Districts Division has made significant progress in having the Districts fully reimburse the County General Fund for their direct expenses, there are Districts that fall short in full reimbursement due to inadequate rates and/or rate payers that are delinquent in their rate payments; therefore, this stated revenue may not actually be fully realized. In March 2014, Special Districts and the Board of Directors passed a new collections program that includes penalties and service shutoffs on accounts that are delinquent, this program has begun and will be fully implemented in the 2014-15 fiscal year. Implementation of this program and additional rate increases will resolve this deficit to the General Fund.
  
- \*\*In April 2008, a presentation was made to the Board of Supervisors showing that indirect costs fluctuated significantly over the prior ten (10) years. The report requested that the annual indirect cost be given a more stable amount each year for the fees charged to each District. At this time, it is recommended that the amount of \$230,000 continue to serve as an indirect cost to be recovered from Districts through charges for services.

### STAFFING

<u>Permanent</u>	<u>2013-14 Authorized</u>	<u>2014-15 Recommended</u>
Account Clerk I/II	1	1
Administrative Analyst I/II	1	1
Licensed Utility Worker I/II, or Utility Worker	15	15
Senior Account Clerk	0	1*
Special Districts Electrician	1	1
Special Districts Manager	1	1
Special Districts Utility Manager	1	1
Supervising Licensed Utility Worker	<u>3</u>	<u>3</u>
Total Permanent	23	24

\*It is recommended to add a Senior Account Clerk in order to manage 6,400 customer accounts with the implementation of the new billing system starting July 1, 2014, as well as to act as liaison between the County and the billing company.

### SALARIES & EMPLOYEE BENEFITS

**710102**      Permanent Salaries (\$1,196,874) are recommended increased \$23,058 based on the cost of recommended staff.

## SPECIAL DISTRICTS DIVISION

### **SALARIES & EMPLOYEE BENEFITS (continued)**

- 710103**      **Extra Help** (\$22,614) is recommended reduced \$21,068 to fund an Extra Help Account Clerk I/II in order to adequately perform new customer and Accounts Payable duties, as well as to help prepare for the move to the Government Center.
- 710105**      **Overtime** (\$60,000) is recommended unchanged based on current expenditures and added demands of SRF, Proposition 84, USDA and EPA projects. 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.
- 710106**      **Stand-by Pay** (\$40,000) 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.
- 710200**      **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

### **SERVICES & SUPPLIES**

- 720200**      **Clothing & Personal Supplies** (\$7,550) is recommended unchanged for uniform rental, rain gear, boot reimbursement as per MOU, and needed protective garments required by safety regulations. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 720300**      **Communications** (\$10,000) is recommended unchanged for telephone, cell phone, internet, and answering service costs. Cell phones are used as the primary method of communication for field staff. The cell phones are used to monitor web-based SCADA. The answering service is needed to receive alarm calls and reports of problems, and to dispatch District employees who are on stand-by. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 720500**      **Household Expense** (\$1,000) is recommended unchanged based on current expenditures for cleaning and restroom supplies at the valley shop. This account is reimbursed by valley Districts based on pro-rata share of improved water and sewer units.
- 720600**      **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.

## SPECIAL DISTRICTS DIVISION

### SERVICES & SUPPLIES (continued)

- 720800**      **Maintenance – Equipment** (\$30,000) is recommended increased \$13,000 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 rental charges and charges to all Districts based on pro-rata share of improved water and sewer units.
- 720900**      **Maintenance – Grounds** (\$500) is recommended unchanged for minor maintenance costs for the valley shop facilities including herbicides, paint, and fence repair materials. This account is reimbursed by valley Districts based on pro-rata share of improved water and sewer units.
- 721000**      **Medical, Dental & Laboratory Supplies** (\$1,500) is recommended unchanged for first aid and safety supplies for the field shops, county vehicles, and the District office. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721100**      **Memberships** (\$5,000) is recommended unchanged for memberships in the Regional Water Management Group, American Water Works Association, the California Rural Water Association, the California Special Districts Association, and the California Water Environment Association. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721300**      **Office Expense** (\$8,000) is recommended unchanged for office supplies. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721314**      **Computer Equipment** (\$8,000) is recommended for new computer equipment: six desktop computers for the three District shops (two at each) (\$6,000) and two desktop computers for District's office staff (\$2,000). This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721400**      **Professional & Specialized Services** (\$120,000) is recommended unchanged for the following services: Engineering (\$50,000), public outreach (\$5,000) and emergency and other services (\$65,000). These services could be provided by the County or private providers. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721500**      **Publications & Legal Notices** (\$1,000) is recommended unchanged for publishing official notices and required newspaper announcements. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.

## SPECIAL DISTRICTS DIVISION

### SERVICES & SUPPLIES (continued)

- 721600**      **Rents & Leases - Equipment** (\$160,000) is recommended unchanged for the rental of 21+ vehicles from Central Garage. These vehicles are driven a total of 290,000 miles during the year in servicing the Districts. This account is reimbursed by all Districts based on miles driven while servicing each District.
- 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. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721900**      **Special Departmental Expense** (\$4,500) is recommended increased \$1,000 based on current and projected expenses for employees' State Sewer and Water Certifications and costs associated with employees' class A and B Driver's License testing and endorsements. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 722000**      **Transportation & Travel** (\$5,000) is recommended increased \$1,000 based on current and projected expenses for registration fees, travel, meals, and lodging for training ranging from personnel management and Special District's management to water and sewer operations and regulations. This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.

### FIXED ASSETS

- 740300**      **Equipment** (\$25,000) is recommended reduced \$22,000 for the purchase of two fire hydrant water meters (\$6,000), a trailer to store and transport emergency response equipment and signs (\$5,000), and network services for the Oakhurst Wastewater Treatment Plant (\$14,000). This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.