

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660803 Engineering Services Special Districts	1,375,174	2,147,005	2,198,833	2,198,833
662780 SD-Admin Overhead	509,597	1,225,196	993,795	993,795
662800 Interfund Revenue	230,483	230,000	394,794	394,794
TOTAL CHARGES FOR CURRENT SERVICES	2,115,254	3,602,201	3,587,422	3,587,422
MISCELLANEOUS REVENUE				
673000 Intrafund Revenue	78,309	0	0	0
TOTAL MISCELLANEOUS REVENUE	78,309	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>2,193,563</u>	<u>3,602,201</u>	<u>3,587,422</u>	<u>3,587,422</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,155,178	1,225,480	1,184,993	1,184,993
710103 Extra Help	29,803	20,154	37,935	37,935
710105 Overtime	89,694	100,000	100,000	100,000
710106 Stand-By Pay	34,524	36,000	36,000	36,000
710200 Retirement	386,682	402,605	414,181	414,181
710300 Health Insurance	200,938	185,684	238,067	238,067
710400 Workers' Compensation Insurance	70,982	70,982	46,290	46,290
TOTAL SALARIES & EMPLOYEE BENEFITS	1,967,801	2,040,905	2,057,466	2,057,466
SERVICES & SUPPLIES				
720200 Clothing & Personal Supplies	6,055	7,500	7,000	7,000
720300 Communications	13,603	0	13,500	13,500

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	<u>ACTUAL</u> <u>2016-17</u>	<u>BOARD</u> <u>APPROVED</u> <u>2017-18</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2018-19</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2018-19</u>
SERVICES & SUPPLIES (continued)				
720500 Household Expense	1,186	1,000	1,000	1,000
720600 Insurance	143,524	215,929	239,296	239,296
720800 Maintenance - Equipment	11,962	20,000	22,500	22,500
720900 Maintenance - Structures & Grounds	4,050	500	500	500
720910 Maintenance - Water/Sewer		10,000	10,000	10,000
721000 Medical, Dental & Lab Supplies	93	500	500	500
721100 Memberships	2,939	0	0	0
721200 Miscellaneous Expenses	20		0	0
721300 Office Expense	5,063	0	0	0
721314 Computer Equipment		0	0	0
721400 Professional & Specialized Services	175,216	318,000	65,000	65,000
721500 Publications & Legal Notices	581	0	0	0
721600 Rents & Leases - Equipment	151,711	206,600	50,000	50,000
721601 Rent/Lease CO Vehicle			118,000	118,000
721602 Rent/Lease Other Eqpt			10,000	10,000
721800 Small Tools & Instruments	1,921	25,000	25,000	25,000
721900 Special Departmental Expense	10,798	12,500	7,500	7,500
722000 Transportation & Travel	5,945	0	0	0
TOTAL SERVICES & SUPPLIES	534,667	817,529	569,796	569,796
FIXED ASSETS				
740300 Equipment	12,107	72,500	33,000	33,000
TOTAL FIXED ASSETS	12,107	72,500	33,000	33,000
INTRAFUND TRANSFER				
770000 Intrafund Expense	963	441,267	532,366	532,366
<u>TOTAL EXPENDITURES</u>	2,515,538	3,372,201	3,192,628	3,192,628
<u>NET COUNTY COST (EXP - REV)</u>	<u>321,975</u>	<u>(230,000)</u>	<u>(394,794)</u>	<u>(394,794)</u>

SPECIAL DISTRICTS DIVISION

COMMENTS

This budget is administered under the jurisdiction of the Public Works Department: Municipal Services, Special Districts. 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 on a County-wide Rate Study for all water/sewer Special Districts in Fiscal Year (FY) 16-17. The studies were completed in FY17-18. 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 (\$2,198,833) is recommended increased \$51,828 for reimbursement from the individual districts back to 01340 for both staff time and equipment used within the individual districts.

662780 SD-Admin Overhead (\$993,795) is recommended reduced \$231,401 for reimbursements made from the individual districts back to 01340 for insurance, communication, memberships, office supplies, computer equipment, professional & specialized services, advertising, special departmental expenses, as well as transportation & travel expenses.

662800 Interfund Revenue (\$394,794) is recommended increased \$164,794 for reimbursement from the individual districts for the A-87 Cost plan.

673000 Intrafund Revenue (\$0) is recommended to remain at zero.

SALARIES & EMPLOYEE BENEFITS

710102 Permanent Salaries (\$1,184,993) are recommended reduced \$40,487 based on the cost of recommended staff.

710103 Extra Help (\$37,935) is recommended for an Account Clerk I/II.

SPECIAL DISTRICTS DIVISION

SALARIES & EMPLOYEE BENEFITS (continued)

- 710105** **Overtime** (\$100,000) is recommended unchanged due to water conservation efforts in order to comply with the current State mandate. This increase is also based on current expenditures and added demands of SRF, Proposition 84, USDA and EPA projects and impacts of the current drought conditions. 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 2,857 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** (\$414,181) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$238,067) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$46,290) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720200** **Clothing & Personal Supplies** (\$7,000) is recommended reduced \$500 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** (\$13,500) is recommended for communications expenses.
- 720500** **Household Expense** (\$1,000) is recommended unchanged based on current expenditures for miscellaneous 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** (\$239,296) 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** (\$22,500) is recommended 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 direct rental charges and shared 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.
- 720910** **Maintenance – Water/Sewer Systems** (\$10,000) 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** (\$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** (\$0) is recommended at zero as membership expenditures are now incurred in the newly Public Works Admin Org and are charged back as Interfund Expenses in Account 731400 below.
- 721300** **Office Expense** (\$0) is recommended at zero as office expenses are now incurred in the Public Works Admin Org and are charged back as Interfund Expenses in Account 731400 below.
- 721314** **Computer Equipment** (\$0) is recommended at zero as computer equipment are now incurred in the Public Works Admin Org and are charged back as Interfund Expense in Account 731400 below.
- 721400** **Professional & Specialized Services** (\$65,000) is recommended for the following services:
 Backflow and Cross Connection Survey services: \$15,000
 Public outreach, emergency and any other professional services: \$50,000
This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 721500** **Publications & Legal Notices** (\$0) is recommended at zero as publications and legal notices are now incurred in the Public Works Admin Org and are charged back as Intrafund Expenses in Account 770000 below.

SPECIAL DISTRICTS DIVISION

SERVICES & SUPPLIES (continued)

- 721600** **Rents & Leases - Equipment** (\$50,000) 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. This account is reimbursed by all Districts based on miles driven while servicing each District or where the equipment was used.
- 721601** **Rent/Lease CO Vehicle** (\$118,000) is recommended for the use of 21 vehicles from County Central Garage.
- 721602** **Rent/Lease Other Eqpt** (\$10,000) is recommended for the use of copier equipment.
- 721800** **Small Tools & Instruments** (\$25,000) is recommended 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** (\$7,500) is recommended reduced \$5,000, based on current and projected expenses for employees' State Sewer and Water Certifications, and Cascade System Software maintenance agreements for accounting software and utility billing software (\$6,000). This account is reimbursed by all Districts based on pro-rata share of improved water and sewer units.
- 722000** **Transportation & Travel** (\$0) is recommended at zero as transportation and travel expenditures are now incurred in the Public Works Admin Org and are charged back as Interfund Expense in Account 770000 below.

FIXED ASSETS

- 740300** **Equipment** (\$33,000) is recommended reduced \$42,000 for the purchase of one compact excavator.

INTRAFUND TRANSFER

- 770000** **Intrafund Expense Staffing** (\$532,366) reflects reimbursement to the Public Works Org 01300 for staff time spent on Special Districts functions as well as reimbursement for operating costs now being paid out of Org 01300 Public Works.

**COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2018-19**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2017-18 Authorized Positions</u>		<u>2018-19 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	15.0	-	15.0	-	-	-	
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	-	-	-	
	TOTAL	21.0	-	21.0	-	-	-	

NOTES: