

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

Department: **ROADS & BRIDGES
(11800)**
Function: **Public Ways & Facilities**
Activity: **Public Ways**
Fund: **Road**

| | ACTUAL 2022-23 | BOARD APPROVED 2023-24 | DEPARTMENT REQUEST 2024-25 | CAO RECOMMENDED 2024-25 |
|---|---------------------------|---------------------------------------|---|--|
| <u>ESTIMATED REVENUES:</u> | | | | |
| TAXES | | | | |
| 610802 LOCAL TRANS FUNDS RD ST MAINT | 2,822,428 | 3,306,257 | 2,971,397 | 2,971,397 |
| 610805 LOCAL TRANS FD PED/BI PROJECT | 0 | 3,000 | 0 | 0 |
| TOTAL TAXES | 2,822,428 | 3,309,257 | 2,971,397 | 2,971,397 |
| LICENSES, PERMITS & FRANCHISES | | | | |
| 620401 Road Encroachment | 356,723 | 275,000 | 285,000 | 285,000 |
| 620402 Road Dvlpmnt & Dscrtnry | 59,784 | 55,000 | 60,000 | 60,000 |
| 620403 Road Transportaton | 52,170 | 52,500 | 52,000 | 52,000 |
| TOTAL LICENSES, PERMITS & FRANCHISES | 468,678 | 382,500 | 397,000 | 397,000 |
| REVENUE FROM USE OF MONEY/PROP | | | | |
| 640101 Interest on Cash | 49,312 | 25,000 | 35,000 | 35,000 |
| 640304 HWY 41 R O W - RENTALS | 10,245 | 10,250 | 8,000 | 8,000 |
| TOTAL REVENUE FROM USE OF MONEY/PROPERTY | 59,557 | 35,250 | 43,000 | 43,000 |
| INTERGOVERNMENTAL REVENUE | | | | |
| 650200 ST - HWY USR TX 2103 | 2,465,101 | 2,998,413 | 2,696,204 | 2,696,204 |
| 650201 ST - HWY USR TX 2104 | 1,653,118 | 1,891,243 | 1,811,801 | 1,811,801 |
| 650202 ST - HWY USERS GAS TAX 2105 | 1,592,211 | 1,828,543 | 1,737,834 | 1,737,834 |
| 650207 ST - HWY USERS GAS TAX 2106 | 465,169 | 544,588 | 520,721 | 520,721 |
| 654000 ST - OTHER | 203,499 | 0 | 492,000 | 492,000 |
| 654035 ST - ISTE A EXCHANGE | 463,374 | 463,374 | 463,374 | 463,374 |
| 654517 ST - PUBLIC TRANS MOD | -10,407 | 0 | 0 | 0 |
| 655500 FED - FOREST RES REV | 221,121 | 175,000 | 175,000 | 175,000 |
| 657040 FED - BRIDGE REPLACEMENT PROG | 288,702 | 7,487,916 | 4,037,875 | 4,037,875 |
| 657103 FED - CONGESTION MIT AIR QUAL | 237,221 | 6,669,955 | 6,521,000 | 6,521,000 |
| 659020 MCTC - ISTE A EXCHANGE | 655,236 | 630,000 | 1,500,000 | 1,500,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | 8,234,346 | 22,689,032 | 19,955,809 | 19,955,809 |
| CHARGES FOR CURRENT SERVICES | | | | |
| 661703 RD & ST SVCS - RD #5 | 250,000 | 400,000 | 300,000 | 300,000 |

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|---|---------------------------|---------------------------------------|---|--|
| 661700 RD & ST SERVICES | 521 | 0 | 0 | 0 |
| 661704 RD & ST SVCS - SPEC DIST | 484,494 | 600,000 | 450,000 | 450,000 |
| 661706 RD/ST INTERFUND SERVICES | 359,108 | 400,000 | 400,000 | 400,000 |
| 661707 ROAD MITIGATION FEES | 133,085 | 150,000 | 150,000 | 150,000 |
| 661708 RD & ST SVCS - MEAS T REIM | 200,080 | 0 | 0 | 0 |
| 662700 OTHER CHARGES FOR SVCS | 92,650 | 0 | 0 | 0 |
| 662800 INTERFUND REVENUE | 128,836 | 0 | 0 | 0 |
| TOTAL CHARGES FOR CURRENT SERVICES | 1,648,774 | 1,550,000 | 1,300,000 | 1,300,000 |
| MISCELLANEOUS REVENUE | | | | |
| 670000 Intrafund Revenue | 12,592,450 | 7,449,968 | 7,952,376 | 7,952,376 |
| 673000 Miscellaneous Revenue | 366,021 | 185,000 | 150,000 | 150,000 |
| TOTAL MISCELLANEOUS REVENUE | 12,958,471 | 7,634,968 | 8,102,376 | 8,102,376 |
| <u>TOTAL ESTIMATED REVENUES</u> | <u>26,192,254</u> | <u>35,601,007</u> | <u>32,769,582</u> | <u>32,769,582</u> |
| <u>EXPENDITURES:</u> | | | | |
| SALARIES & EMPLOYEE BENEFITS | | | | |
| 710102 Permanent Salaries | 3,049,223 | 3,867,135 | 3,623,264 | 3,623,264 |
| 710105 Overtime | 29,194 | 12,000 | 25,000 | 25,000 |
| 710106 Standby Pay | 10,200 | 51,500 | 52,000 | 52,000 |
| 710200 Retirement | 1,188,921 | 1,570,444 | 1,530,104 | 1,530,104 |
| 710300 Health Insurance | 570,911 | 1,095,389 | 973,888 | 973,888 |
| 710400 Workers' Compensation Insurance | 364,130 | 364,130 | 467,885 | 467,885 |
| TOTAL SALARIES & EMPLOYEE BENEFITS | 5,212,579 | 6,960,598 | 6,672,141 | 6,672,141 |
| SERVICES & SUPPLIES | | | | |
| 710502 Refunds/RDS Auto | 2,703 | 0 | 0 | 0 |
| 720200 Clothing & Personal Supplies | 57,655 | 55,500 | 70,000 | 70,000 |
| 720300 Communications | 32,739 | 17,500 | 20,000 | 20,000 |
| SERVICES & SUPPLIES (continued) | | | | |
| 720305 Microwave Radio Services | 59,854 | 0 | 0 | 0 |
| 720500 Household Expense | 46,952 | 50,000 | 50,000 | 50,000 |
| 720600 Insurance - Liability | 394,329 | 394,329 | 1,096,783 | 1,096,783 |

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Activity: **Public Ways**
Fund: **Road**

| | ACTUAL <u>2022-23</u> | BOARD APPROVED <u>2023-24</u> | DEPARTMENT REQUEST <u>2024-25</u> | CAO RECOMMENDED <u>2024-25</u> |
|---|----------------------------------|--|--|---|
| 720601 Insurance - Other | 23,646 | 20,573 | 20,573 | 20,573 |
| 720800 Maintenance - Equipment | 759,995 | 700,000 | 700,000 | 700,000 |
| 720900 Maintenance - Buildings & Improvements | 173,575 | 25,000 | 15,000 | 15,000 |
| 721000 Medical, Dental & Lab Supplies | 195 | 0 | 250 | 250 |
| 721100 Memberships | 489 | 5,000 | 15,000 | 15,000 |
| 721300 Office Expense | 24,530 | 12,000 | 15,000 | 15,000 |
| 721400 Professional & Specialized Services | 6,853,865 | 1,500,000 | 3,350,000 | 3,350,000 |
| 721602 Rents & Leases - Equipment | 81,487 | 75,000 | 50,000 | 50,000 |
| 721800 Small Tools & Instruments | 21,440 | 35,000 | 25,000 | 25,000 |
| 721900 Special Departmental Expense | 2,161,128 | 3,520,361 | 3,235,000 | 3,235,000 |
| 722000 Transportation & Travel | 18,218 | 10,000 | 10,000 | 10,000 |
| 722100 Utilities | 129,092 | 150,000 | 150,000 | 150,000 |
| TOTAL SERVICES & SUPPLIES | 10,841,892 | 6,570,263 | 8,822,606 | 8,822,606 |
| OTHER CHARGES | | | | |
| 730330 Rents & Leases - Principal | 9,257 | 8,000 | 8,000 | 8,000 |
| 730800 Right of Ways | 1,500 | 246,000 | 369,000 | 369,000 |
| 731400 Interfund Expenses | 759,699 | 800,000 | 1,050,000 | 1,050,000 |
| 731401 Intrafund Exp - Cost Plan (A-87) | 854,638 | 151,495 | 0 | 0 |
| TOTAL OTHER CHARGES | 1,625,095 | 1,205,495 | 1,427,000 | 1,427,000 |
| FIXED ASSETS | | | | |
| 740200 Bldgs & Improve | 9,850,654 | 20,665,050 | 15,847,835 | 15,847,835 |
| 740300 Equipment | 77,982 | 199,600 | 260,000 | 260,000 |
| TOTAL FIXED ASSETS | 9,928,637 | 20,864,650 | 16,107,835 | 16,107,835 |
| <u>TOTAL EXPENDITURES</u> | <u>27,608,203</u> | <u>35,601,006</u> | <u>33,029,582</u> | <u>33,029,582</u> |
| <u>USE OF FUND BALANCE (EXP - REV)</u> | <u>1,415,948</u> | <u>(0)</u> | <u>260,000</u> | <u>260,000</u> |

ROADS AND BRIDGES

COMMENTS

The Madera County Public Works Department uses Road Funds to maintain, repair, and reconstruct roads, bridges, and traffic control devices on the County's maintained mileage system, in Maintenance Districts, and in County Service Areas within the unincorporated area except for State Highways. The Department maintains about 1,529 miles of roads and 170 bridges. This budget is primarily financed by State Fuel Taxes, Federal-State Allocations, Forest Reserve Funds, Special District Service Charges, State Transportation Improvement Program (STIP), Congestion Mitigation and Air Quality (CMAQ), Transportation Enhancement Activities (TEA), Proposition 1B, American Reinvestment Recovery Act (ARRA), and Traffic Mitigation Fees. The Department receives a five-cent property tax from District No. 5. The revenue from Measure "T" provides additional funding, some of which can be used on maintenance activities and significantly improves the Department's preventive maintenance program. In addition, the Measure also addresses congestion issues on a regional basis. Measure "T" was its own budget.

Highway Users Tax Account (HUTA) (i.e. State Fuel Tax Revenues) is the primary funding source for road maintenance and operations. General Fund revenue (i.e. Property Tax) is not used or applied for road maintenance or operations. The Road Fund receives no revenue from the General Fund. Due to the decline in HUTA revenues, mainly due to the increase in sales of electric and more fuel efficient vehicles, revenues for routine maintenance and operations have decreased and the need to supplement Road Fund activities with SB1 dollars has now become necessary. Road Fund maintenance and operational expenses versus the revenue for said activities is now in a deficit of roughly \$2,000,000. Funds, in prior years, that could be used for projects or as match to state/federal funds are now being used to provide the minimal level of service. Four(4) positions have been unfunded for Fiscal Year 24/25.

Note: The SB1 budget was established to accurately account for the projects proposed to be completed with those funds. Refer to Road SB1 Budget (Fund 11810) for specific details.

ESTIMATED REVENUES

- 610800** **Local Transit Funds** (\$2,971,397) is recommended for Road Street Maintenance
- 620400** **License & Permits** (\$397,000) is recommended for Road Encroachment \$285,000, Road Development & Discretionary \$60,000, Road Transportation \$52,000.
- 640000** **Interest & Rents** (\$43,000) is recommended for Interest on Cash \$35,000, Federal - Hwy Row Rental \$8,000.
- 650200** **State Revenue** (\$7,721,934) is recommended for Highway Users Tax – 2103 \$2,696,204, Highway Users Tax – 2104 \$1,811,801, Highway Users Tax – 2105 (Proposition 111) \$1,737,834, Highway Users Tax – 2106 \$520,721, Other State \$492,000, and ISTEAs Exchange Funds* \$463,374.

ROADS AND BRIDGES

ESTIMATED REVENUES (continued)

- 657000** **Federal Revenue** (\$12,233,875) is recommended for Forest Reserve Title I \$175,000, Federal Funded Bridges (Eng. Services Refunds) \$4,037,875, CMAQ \$6,521,000, and ISTEА Exchange from Madera County Transportation Committee** \$1,500,000.
- 660000** **Current Services** (\$1,300,000) is recommended for Road and Street Services (District #5) \$300,000, Road and Street Services (Service Areas, Maintenance Districts) \$450,000, Roads Street Interfund/Other Services \$400,000, and Road Mitigation Fees \$150,000.
- 672000** **Miscellaneous Revenue** (\$8,102,376) is recommended for Intrafund Revenue (from Measure T and SB1) \$7,952,376, Miscellaneous Refunds & Revenues \$150,000.

*ISTEA (Intermodal Surface Transportation Efficiency Act) Exchange Funds represents approximately 110% of previous FAS (Federal Aid Secondary) funds.

**ISTEA Exchange from Madera County Transportation Committee - MCTC reallocates ISTEА funds to member agencies based on population.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$3,623,264) is recommended based on the costs associated for recommended staff.
- 710105** **Overtime** (\$25,000) is recommended for the costs of overtime needed to perform emergency operations/repairs.
- 710106** **Stand-by Pay** (\$52,000) 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 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.
- 710200** **Retirement** (\$1,530,104) is recommended to cover the Department's share of employee retirement costs.
- 710300** **Health Insurance** (\$973,888) is recommended for the Department's share of employee health insurance costs.
- 710400** **Worker's Comp Insurance** (\$467,885) is recommended for the Department's share of Worker's Compensation Insurance. This amount is provided to the Department by County Administration.

ROADS AND BRIDGES

SERVICES & SUPPLIES

- 720200** **Clothing & Personal Supplies** (\$70,000) is recommended for the cost of uniforms.
- 720300** **Communications** (\$20,000) is recommended for communications expenses.
- 720305** **Microwave Radio Services** (\$0) is recommended based on microwave radio rate schedule for FY 2024-25 which is based on the number of radios in this Department utilizing the County's Microwave Radio Network. Now paid in 731400.
- 720500** **Household** (\$50,000) is recommended for the purchase of general supplies such as cleaners, gloves, etc, and for janitorial and refuse services.
- 720600** **Insurance** (\$1,096,783) is recommended for the Department's share of County Insurance.
- 720601** **Insurance - Other** (\$20,573) is recommended based on current year costs for Property and Pollution Insurance.
- 720800** **Maintenance - Equipment** (\$700,000) is recommended based on current year and projected expenditures for all equipment repairs, parts, fuels, tires, and overhauls. This account also provides funds for maintenance of office equipment, mobile radios, and other types of maintenance and repair, as well as the Wide Area Network Maintenance cost.
- 720900** **Maintenance-Buildings & Improvements** (\$15,000) is recommended for the costs of grounds maintenance to maintain the Almond yard.
- 721000** **Medical, Dental & Lab Supplies** (\$250) is recommended for the costs of supplies or replacement for First Aid.
- 721100** **Memberships** (\$15,000) is recommended for the cost memberships and subscriptions.
- 721300** **Office Supplies** (\$15,000) is recommended for the purchase of general office supplies such as copier paper, toner, pens, etc.
- 721400** **Professional & Specialized Services** (\$3,350,000) is recommended for the proposed capital improvement projects and specialized services not provided by County staff.
- 721602** **Rents & Leases – Other Equipment** (\$50,000) is recommended based on projected expenditures to rent/lease equipment when County-owned equipment breaks down, or when it is more economical to rent equipment than to purchase equipment. This account also funds the rental of mowing equipment used for special grants in use this fiscal year.

ROADS AND BRIDGES

SERVICES & SUPPLIES (continued)

- 721800** **Small Tools & Instruments** (\$25,000) is recommended for the purchase of new or replacement of old small tools.
- 721900** **Special Departmental Expense** (\$3,235,000) is recommended based on projected expenditures for the purchase of all road construction materials, asphalt, concrete, various road oils, rock, sand, and dirt for all routine maintenance on the County's road infrastructure.
- 722000** **Transportation & Travel** (\$10,000) is recommended for projected expenses to provide training for Road related staff.
- 722100** **Utilities** (\$150,000) is recommended based on the projected expenditures for water & electrical services.

OTHER CHARGES

- 730330** **Rents & Leases – Principal** (\$8,000) is recommended for the rental of the modular at the North Fork location.
- 730800** **Right of Ways** (\$369,000) is recommended for the purchase of property for County right of way for budgted projects.
- 731400** **Interfund Expenses** (\$1,050,000) is recommended based on current year costs of the Department's reimbursement of expenses for Microwave Radios, Public Works staff time spent on Road Fund tasks and expenses related to Public Works administrative costs, Retiree Health Insurance and charges due to other departments such as IT.
- 731401** **Interfund Expense – Cost Plan (A-87)** (\$0) is recommended based on the draft report of this year's Cost Allocation Plan. The Road Fund, per the draft plan, has a credit for FY 24/25.

FIXED ASSETS

- 740200** **Buildings & Improvements** (\$15,847,835) is recommended for the replacement/rehabilitation of roads and bridges as reimbursed wholly or partially by State/Federal or supplemental funds.
- 740300** **Equipment** (\$260,000) is recommended increased \$60,400 for for the equipment listed below:
- M2 Freightliner 5-7 yd dump truck

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

Department: **ROADS & BRIDGES
(11800)**
Function: **Public Ways & Facilities**
Activity: **Public Ways**
Fund: **Road**

| <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> | |
| 3303 | Assistant Engineer | 1.0 | - | 1.0 | - | - | - | |
| 3717 | Equipment Operator | 12.0 | - | 12.0 | - | - | - | |
| 3806 | Equipment Service Worker | 1.0 | - | 1.0 | - | - | - | |
| 3710 | Equipment Shop Supervisor | 1.0 | - | 1.0 | - | - | - | |
| 3712 | Heavy Equipment Mechanic | 5.0 | - | 5.0 | - | - | - | |
| 3812 | Parts Assistant I or | | | | | | | |
| 3810 | Parts Assistant II | 1.0 | - | 1.0 | - | - | - | |
| 3636 | Program Assistant I or | | | | | - | | |
| 3637 | Program Assistant II | 1.0 | - | 1.0 | - | - | | |
| 3715 | Road Construction and Maintenance Supervisor | 7.0 | - | 6.0 | 1.0 | (1.0) | 1.0 | A |
| 3801 | Road Construction and Maintenance Worker I or | | | | | | | |
| 3802 | Road Construction and Maintenance Worker II | 24.0 | - | 21.0 | 3.0 | (3.0) | 3.0 | B |
| 3308 | Road Investigator | 1.0 | - | 1.0 | - | - | - | |
| 3711 | Senior Heavy Equipment Mechanic | 1.0 | - | 1.0 | - | - | - | |
| 3716 | Senior Road Construction and Maintenance Worker | 6.0 | - | 6.0 | - | - | - | |
| 3721 | Senior Traffic Sign Worker | 1.0 | - | 1.0 | - | - | - | |
| 3720 | Traffic Sign Supervisor | 1.0 | - | 1.0 | - | - | - | |
| 3803 | Traffic Sign Worker I or | | | | | | | |
| 3804 | Traffic Sign Worker II | 4.0 | - | 4.0 | - | - | - | |
| 3739 | Roads Superintendent | 1.0 | - | 1.0 | - | - | - | |
| TOTAL | | 68.0 | - | 64.0 | 4.0 | (4.0) | 4.0 | |

NOTES:

A Unfunding one (1) FTE Road Construction Maintenance Supervisor due to limited revenue.

B Unfunding three (3) FTE Road Construction and Maintenance Worker I/II due to limited revenue.