

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2017-18**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	3,746,137	4,667,534	2,965,184	2,965,184
710103 Extra Help	160,918	145,341	60,351	60,351
710105 Overtime	12,195	20,000	15,000	15,000
710107 Premium Pay	240	240	600	600
710200 Retirement	1,160,984	1,537,658	897,721	897,721
710300 Health Insurance	665,869	986,329	544,724	544,724
710400 Workers' Compensation Insurance	185,321	355,272	432,584	432,584
710500 Other Benefits	0	500	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	5,931,663	7,712,874	4,916,164	4,916,164
SERVICES & SUPPLIES				
720200 Clothing & Personal Supplies	30,328	30,000	28,000	28,000
720300 Communications	21,076	25,000	0	0
720305 Microwave Radio Services	104,058	111,479	116,066	116,066
720500 Household Expense	35,776	43,000	38,000	38,000
720600 Insurance - Liability	69,294	80,875	80,875	80,875
720601 Insurance - Other	4,237	11,733	12,000	12,000
720605 Employer's Share of Retiree's Insurance	185,122	0	0	0
720800 Maintenance - Equipment	674,760	700,000	700,000	700,000
720900 Maintenance - Structures & Grounds	11,338	15,000	7,500	7,500
721000 Medical, Dental & Lab Supplies	4,454	5,000	2,500	2,500
721100 Memberships	1,985	3,500	0	0
721206 Refund/Overcharges	0	1,000	0	0
721300 Office Expense	24,543	34,350	0	0
721400 Professional & Specialized Services	3,854,023	4,179,532	4,762,756	4,762,756
721500 Publications & Legal Notices	1,353	4,800	0	0
721600 Rents & Leases - Equipment	210,848	270,000	270,000	270,000
721700 Rents & Leases - Structures & Grounds	4,113	5,000	8,000	8,000
721800 Small Tools & Instruments	57,960	30,000	30,000	30,000
721900 Special Departmental Expense	2,127,431	2,413,033	2,413,033	2,413,033
722000 Transportation & Travel	15,007	22,300	0	0
722100 Utilities	120,755	130,000	130,000	130,000
TOTAL SERVICES & SUPPLIES	7,558,463	8,115,602	8,598,730	8,598,730

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OTHER CHARGES				
730800 Right of Ways	1,000	30,000	30,000	30,000
731400 Interfund Expenses	420,464	514,721	2,441,792	2,441,792
731401 Intrafund Exp - Cost Plan (A-87)		362,012	561,487	561,487
TOTAL OTHER CHARGES	421,464	906,733	3,033,279	3,033,279
FIXED ASSETS				
740300 Equipment	1,014,519	853,000	350,000	350,000
TOTAL FIXED ASSETS	1,014,519	853,000	350,000	350,000
INTRAFUND TRANSFER				
750121 Operating Transfers Out-Capital Projects	0	0	0	0
TOTAL INTRAFUND TRANSFER	0	0	0	0
TOTAL - ROADS AND BRIDGES	14,926,109	17,588,209	16,898,173	16,898,173

ROADS AND BRIDGES

COMMENTS

The Madera County Public Works Department uses Road Funds to typically 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, Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA), American Reinvestment Recovery Act (ARRA), and Traffic Mitigation Fees. The Department receives a five-cent property tax from District No. 5. The revenues from Measures "A" and "T" sales tax funds augment Departmental efforts but are not reflected in this budget. 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.

No portion of this budget is financed by local property taxes, except for District No. 5 in the northeastern portion of the County, which had levied a property tax prior to Proposition 13; and this activity is not part of the General Fund Budget.

Note: The Transit Budget was established and not included in the Road Fund Budget in order to simplify the accounts of Transit funds, projects, and issues. Refer to Road Transit Budget (Org 63860) for specific details.

REVENUE

	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
610802 SB 325 Gas Sales Tax	\$1,575,898	\$1,390,416	\$1,017,226
610805 LTF Pedestrian & Bicycle Projects	0	40,368	38,669
620400 Road Privileges and Permits	166,250	140,000	150,000
630301 Judgments & Damages	10,178	0	0
640101 Interest	21,321	20,000	14,000
640304 Federal - Hwy Row Rental	1,272	1,200	2,000
650201 Highway Users Tax - 2104 and 2106***	3,352,653	2,602,136	3,352,761
650202 Highway Users Tax - 2105 (Proposition 111)***	1,487,516	1,645,882	3,238,291
654035 ISTEAs Exchange Funds – Federal*	40,000	463,374	463,374
654536 Prop1B SLPP	0	0	0
655400 Disaster Relief FHWA	0	0	0
655500 Forest Reserve Title I	218,170	225,000	200,000

ROADS AND BRIDGES

REVENUE (continued)

	2015-16	2016-17	2017-18
	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
657040 Federal Funded Bridges (Eng. Services Refunds)	149,425	3,827,548	2,015,750
657103 CMAQ	(356,573)	557,000	1,846,500
657126 FED – High-speed Rail	10,747	0	0
659020 ISTEА Exchange from Madera County Transportation Committee**	682,032	500,000	500,000
661702 Road and Street Services – MCTA	198,200	0	0
661703 Road and Street Services (District #5)	120,000	150,000	130,000
661704 Road and Street Services (Service Areas, Maintenance Districts)	587,429	700,000	700,000
661706 Roads Street Intrafund/Other Services	808,653	700,000	700,000
661708 Measure T Reimbursement	1,001,096	0	1,772,152
662801 Interfund Revenue	0	0	0
662696 Formation Fees	0	0	0
672000 Other Sales (Sale of Maps)	2,049	2,000	2,000
673000 Miscellaneous Refunds & Revenues	8,956	10,000	5,000
673800 PY Cancel Warrants	100	0	0
673425 Road Service Donations	630	0	0
673903 Misc Reimb & Refund	12	0	0
680100 Sale of Fixed Assets	<u>35,164</u>	<u>0</u>	<u>5,000</u>
Sub-Total	\$10,121,187	\$12,974,924	\$16,152,723
Cash Balance	<u>0</u>	<u>0</u>	<u>745,450</u>
TOTAL	\$10,121,187	\$0	\$16,898,173

*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 ISTEA funds to member agencies based on population.

***Highway Users Tax was increased due to the passing of SB1. Additional revenue will not be allocated until November of 2017.

ROADS AND BRIDGES

STAFFING

<u>Permanent</u>	<u>2016-17 Authorized</u>	<u>2017-18 Recommended</u>
Administrative Analyst I/II	1	0 ^(A)
Administrative Assistant	1	0 ^(A)
Assistant Engineer	2	1 ^(B)
Associate Civil Engineer or Engineer I/II/III	3	0 ^(A)
Deputy Public Works Director	2	0 ^(A)
Development Services Engineer	1	0 ^(A)
Director of Public Works	1	0 ^(A)
Engineering Aide	1	0 ^(A)
Engineering Technician	3	0 ^(A)
Equipment Operator	12	12
Equipment Service Worker	1	1
Equipment Shop Supervisor	1	1
Heavy Equipment Mechanic	5	5
Parts Assistant I/II	1	1
Personnel Technician I/II	1	0 ^(A)
Program Assistant I/II	2	0 ^(A)
Program Manager	1	0 ^(A)
Real Property Agent	1	0 ^(A)
Road Construction & Maintenance Supervisor	7	7
Road Construction & Maintenance Worker I/II	24	24
Road Investigator	1	1
Senior Accounting Technician or Accounting Technician I/II	1	0 ^(A)
Senior Civil Engineer	2	1 ^(B)
Senior Heavy Equipment Mechanic	1	1
Senior Road Construction & Maintenance Worker	5	5
Senior Traffic Sign Worker	1	1
Traffic Sign Supervisor	1	1
Traffic Sign Worker I/II	<u>4</u>	<u>4</u>
Total Permanent Staff	<u>87</u>	<u>66</u>

ROADS AND BRIDGES

STAFFING (continued)

Notes:

(A) Positions transferred to the new Public Works Org 01300; positions transferred will continue to support Roads and Bridges functions and will charge actual staff time spent on roads and bridges functions to the Interfund Expense Account 731400.

(B) One Assistant Engineer and one Sr. Civil Engineer were transferred to the new Public Works Org 01300; positions transferred will continue to support Roads and Bridges functions and will charge actual staff time spent on roads and bridges functions to the Interfund Expense Account 731400 below.

RECAP OF MAJOR EXPENDITURE ACCOUNTS:

- 720300** **Communications** (\$0) is recommended at zero as communications expenditures are now incurred in the Public Works Admin Org and are charged back as Interfund Expenses in Account 731400 below.
- 720305** **Microwave Radio Services** (\$116,000) is recommended increased \$4,521 based on current year costs of the Department's contribution to the Internal Service Fund for 2017-18 which is based on the number of radios in this Department utilizing the County's Microwave Radio Network.
- 720601** **Insurance - Other** (\$12,000) is recommended increased \$267 based on current year costs for Property and Pollution Insurance.
- 720800** **Maintenance - Equipment** (\$700,000) is recommended unchanged 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.
- 721400** **Professional & Specialized Services** (\$4,762,756) is recommended increased \$583,224 for the proposed capital improvement projects as outlined in the Department's Capital Improvement Program. Costs for Information Technology services, Human Resources, General Services and the 311/Customer Service Center are now accounted for under 731400 – Interfund Expense.
- 721600** **Rents & Leases - Equipment** (\$270,000) is recommended unchanged 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

RECAP OF MAJOR EXPENDITURE ACCOUNTS: (continued)

- 721900** **Special Departmental Expense** (\$2,413,033) is recommended unchanged based on projected expenditures for the purchase of all road construction materials, asphalt, concrete, various road oils, rock, sand, and dirt.
- 731400** **Interfund Expenses** (\$2,441,792) is recommended based on current year costs of the Department's reimbursement of expenses for Public Works staff time spent on Road Fund tasks and expenses related to Public Works administrative costs (\$2,046,599), (\$12,829) for the replacement of 9 computers needing to be upgraded to Windows 10, Information Technology services (\$153,564), Human Resources services (\$25,000), 311 services (\$2,000), Building and Grounds Maintenance (\$1,800), and Employer Share of Retiree Health Insurance (\$200,000).
- 731401** **Interfund Expense – Cost Plan (A-87)** (\$561,487) is recommended reduced \$349,909 based on the draft report of this year's Cost Allocation Plan. This report is in the process of being prepared by an outside consulting firm that allocates the County's pro-rata share of indirect expenses to this budget.

FIXED ASSETS

- 740300** **Equipment** (\$350,000) is recommended reduced \$503,000 to purchase the following equipment:
- 1 **Excavator: (\$350,000)** the County received grant funds from CalFire to help offset the full cost of the excavator.