REGULAR MEETING OF THE MADERA CITY COUNCIL

205 W. 4th Street, Madera, California 93637

CORRECTED

NOTICE AND AGENDA

Wednesday, February 15, 2023 **Council Chambers**
6:00 p.m. **City Hall**

The Council Chambers will be open to the public. This meeting will also be available for public viewing and participation through Zoom. Members of the public may also observe the live streamed meeting on the City's website at www.madera.gov/live. Members of the public may comment on agenda items at the meeting or remotely through an electronic meeting via phone by dialing (669) 900-6833 enter ID: 820 6768 8175#. Comments will also be accepted via email at citycouncilpubliccomment@madera.gov or by regular mail at 205 W. 4th Street, Madera, CA 93637.

CALL TO ORDER:

ROLL CALL: Mayor Santos Garcia
Mayor Pro Tem Elsa Mejia, District 5
Councilmember Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Anita Evans, District 4
Councilmember Artemio Villegas, District 6

INVOCATION: Joyce Lane, Glory of Zion Ministries

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

PUBLIC COMMENT:

The first 15 minutes of the meeting are reserved for members of the public to address the Council on items which are within the subject matter jurisdiction of the Council. Speakers shall be limited to three minutes. Speakers will be asked, but are not required, to identify themselves and state the subject of their comments. If the subject is an item on the Agenda, the Mayor has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The Council is prohibited by law from taking any action on matters

discussed that are not on the agenda, and no adverse conclusions should be drawn if the Council does not respond to public comment at this time.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS: None

INTRODUCTIONS: None

A. WORKSHOP: None

B. CONSENT CALENDAR:

Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the public or a member of the Council may request an item be removed from the Consent Calendar and it will be considered separately.

B-1 Minutes – November 16, 2022

Recommendation: Approve the City Council Minutes of November 16, 2022 (Report by Alicia Gonzales)

B-2 Informational Report on Register of Audited Demands

Recommendation: Review Register of Audited Demands Report for January 21, 2023 to February 3, 2023 (Report by Anthony Forestier)

B-3 Informational Report on Personnel Activity

Recommendation: This report is submitted for informational purposes only and there is no action requested from City Council (Report by Wendy Silva)

B-4 Informational Report on Contract City Attorney Services and Litigation Expenditures

Recommendation: This report is submitted for informational purposes only and there is no action requested from City Council (Report by Arnoldo Rodriguez)

B-5 Community Development Block Grant (CDBG) McNally Park Project 2022-2023 Agreement

Recommendation: Adopt a Resolution Approving the City of Madera Parks Department Subrecipient Agreement for the Allocation of Funds towards McNally Park in the amount of $609,307 (Report by Anthony Forestiere)

B-6 Rescinding Resolution 20-30 Proclaiming a Local Emergency within the City due to COVID-19

Recommendation: Adopt a Resolution Rescinding Resolution No. 20-30 Proclaiming a Local Emergency within the City due to COVID-19 (Report by Alicia Gonzales)

C. PUBLIC HEARINGS: None

D. PETITIONS, BIDS, RESOLUTIONS, ORDINANCES, AND AGREEMENTS:

D-1 Clean California State Beautification Program – Madera Block Wall Enhancement Project Update

Recommendation: Adopt Resolutions:

1) Approving Transportation Arts Agreement between the Department of Transportation (Caltrans) and the City for the Madera Block Wall Enhancement Project in the amount of $100,000; and

2) Approving Memorandum of Understanding between the City and Madera County Arts Council for the Madera Block Wall Enhancement Project; and

3) Establishing Arts Selection Committee and Appointing Council Member to Arts Selection Committee (Report by Joseph Hebert)

D-2 Amendment No. 1 to the Landscape Maintenance Services for the Downtown District, Certain Facilities, and Median Islands Agreement with EMTS Inc.

Recommendation: Adopt a Resolution Approving Amendment No. 1 to the Landscape Maintenance Services for the Downtown District, Certain City Facilities, and Median Islands Agreement with EMTS, Inc. (Report by Joseph Hebert)

E. ADMINISTRATIVE REPORTS:

E-1 Acceptance of the Audited Financial Statements for the Fiscal Year ended June 30, 2022

Recommendation: It is recommended City Council accept of Audited Financial Statements for Fiscal Year ended June 30, 2022 (Report by Anthony Forestiere

E-2 **Update on Temporary Barricade Along Hazel Avenue**

Recommendation: This item is for informational purposes only. (Report by Jamie Hickman)

E-3 Emergency Repairs to Avenue 13 Sewer Trunk Main at Granada Drive – Update #2

Recommendation: This report is submitted for informational purposes only, and no action is requested from City Council at this time (Report by Keith Helmuth)

E-4 **Yosemite Avenue Improvement Grant Opportunities**

Recommendation: This report is submitted for City Council (Council) consideration of options in the pursuit of grants used to fund certain improvements presented in the State Route 145 Yosemite Avenue as Downtown Main Street Plan (Plan) (Report by Keith Helmuth)

E-5 Update on Video Conferencing of Brown Act Meetings of City Council and City Boards, Commissions, and Committees

Recommendation: This is an informational report only. It summarizes that after February 28, 2023, the Council will not be able to continue to adopt Reauthorizing Resolutions to allow for videoconferencing under AB 361 for the Council and its Boards, Commissions, and Committees. It also summarizes the Brown Act Traditional Rules for videoconferencing and new AB 2449 rules for limited videoconferencing (Report by Hilda Cantu Montoy)

E-6 City Contribution towards the Madera County Economic Development Commission (EDC) for Fiscal Year 2022/23 in the amount of $ 181,437.86

Recommendation: The EDC recommends the City Council Adopt a Minute Order Approving the 2023/24 Basic Service Level Budget as Submitted (Report by Darren Rose, EDC Executive Director)

E-7 Consideration regarding the proposed Dolores Huerta Day a Community Event in Partnership with Madera Community College

Recommendation: This item is being brought for consideration and direction at the request of the City Council (Report by Arnoldo Rodriguez)

F. **COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:**

This portion of the meeting is reserved for the Mayor and Councilmembers (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to request updates, (iii) to initiate future agenda items., and (iv) to take action on matters initiated under this section of the agenda. Under this section the Council may take action only on items specifically agendized and which meet other requirements for action.

G. **CLOSED SESSION**:

G-1 **Conference with Labor Negotiators - Pursuant to Government Code §54957.6**
Agency Designated Representatives: Mayor Pro Tem Mejia and Councilmember Montes
Unrepresented Employee: City Manager

ADJOURNMENT:

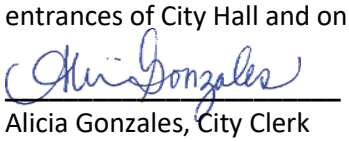
UPCOMING MEETING DATES:

- Wednesday, March 1, 2023
- Wednesday, March 15, 2023

- **REASONABLE ACCOMMODATIONS POLICY:** The City will be considering adoption of a formal written Reasonable Accommodations Policy at the March 1, 2023, meeting that provides a procedure for receiving and resolving requests for accommodation to participate in public meetings. In the interim, requests for accommodations for persons with disabilities such as signing services, assistive listening devices, or alternative format agendas and reports needed to assist participation in this public meeting may be made by calling the City Clerk's Office at (559) 661-5405 or emailing cityclerkinfo@madera.gov . Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service. Requests should be made as soon as practicable as additional time may be required for the City to arrange or provide the requested accommodation. Requests may also be delivered/mailed to: City of Madera, Attn: City Clerk, 205 W. 4th Street, Madera, CA 93637. At least seventy-two (72) hours' notice prior to the meeting is requested but not required. When making a request, please provide sufficient detail that the City may evaluate the nature of the request and available accommodations to support meeting participation. Please also provide appropriate contact information should the City need to engage in an interactive discussion regarding the requested accommodation.
- The services of a translator can be made available. Please contact the City Clerk's Office at (559) 661-5405 or emailing cityclerkinfo@madera.gov to request translation services for this meeting. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service. Requests should be submitted in advance of the meeting to allow the City sufficient time to provide or arrange for the requested services. At least seventy-two (72) hours' notice prior to the meeting is requested but not required.
- Please silence or turn off cell phones and electronic devices while the meeting is in session.
- Regular meetings of the Madera City Council are held the 1st and 3rd Wednesday of each month at 6:00 p.m. in the Council Chambers at City Hall.
- A complete agenda packet is available on the City's website and in the City Clerk's Office at least 72 hours prior to a Regular Meeting and 24 hours prior to a Special Meeting. A hard copy of any agenda report may be requested by contacting the City Clerk's Office at (559) 661-5405 or by email at cityclerkinfo@madera.gov .

- Questions regarding the meeting agenda or conduct of the meeting, please contact the City Clerk's Office at (559) 661-5405.
- Para asistencia en español sobre este aviso, por favor llame al (559) 661-5405.

I, Alicia Gonzales, City Clerk for the City of Madera, declare under penalty of perjury that I posted the above agenda for the Regular Meeting of the Madera City Council for February 15, 2023, near the front entrances of City Hall and on the City's website www.madera.gov at 7:45 p.m. on February 9, 2023.



Alicia Gonzales, City Clerk

Item:	B-1
Minutes for:	11/16/2022
Adopted:	02/15/2023

Minutes of a Regular Meeting of the Madera City Council

November 16, 2022 **Council Chambers**
6:00 p.m. **City Hall**

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CALL TO ORDER: Meeting was called to order at 6:00 p.m.

ROLL CALL:

Present: Mayor Santos Garcia
Mayor Pro Tem Anita Evans, District 4
Councilmember Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2 (Zoom)
Councilmember Steve Montes, District 3
Councilmember Elsa Mejia, District 5 (Zoom)
Councilmember Artemio Villegas, District 6

Others present were City Manager Arnoldo Rodriguez, City Clerk Alicia Gonzales, City Attorney Hilda Cantu Montoy (Zoom), City Engineer Keith Helmuth, Community Development Director Will Tackett, Interim Director of Financial Services Kingsley Okereke, Division Fire Chief Matt Watson, Fire Battalion Chief Robert Duran, Grants Administrator Marcela Zuniga, Director of Human Resources Wendy Silva, IS Manager Mark Souders, Director of Parks and Community Services Joseph Hebert, Planning Manager Gary Conte, Chief of Police Dino Lawson, Interim Public Works Director Jamie Hickman, Wastewater Treatment Plant Manager Gabriel Bostan, Senior Planner (Consultant) James Troyer, Senior Planner Robert Smith and Communication Specialist Joseph Carrello.

INVOCATION: Mayor Pro Tem Anita Evans

PLEDGE OF ALLEGIANCE: Councilmember Villegas

APPROVAL OF AGENDA:

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER GALLEGOS, THE AGENDA WAS APPROVED BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

THE MOTION PASSED WITH THE FOLLOWING VOTE:

YES: 7 – COUNCILMEMBER GALLEGOS

COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

PUBLIC COMMENT:
The first 15 minutes of the meeting are reserved for members of the public to address the Council on items which are within the subject matter jurisdiction of the Council. Speakers shall be limited to three minutes. Speakers will be asked, but are not required, to identify themselves and state the subject of their comments. If the subject is an item on the Agenda, the Mayor has the option of asking the speaker to hold the comment until that item is called. Comments on items listed as a Public Hearing on the Agenda should be held until the hearing is opened. The Council is prohibited by law from taking any action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Council does not respond to public comment at this time.

DJ Becker of the ADA Council gave an update and example (pedestrian flags for visibility) of how they are using City funds. Ms. Becker stated she is alarmed pedestrians are worried about using crosswalks due to not feeling safe from vehicles.

Division Fire Chief Matt Watson introduced new Fire Battalion Chief Robert Duran.

Cynthia Ortegon of the ADA Council stated that she is alarmed for pedestrian safety as there used to be 10 traffic officers and now there is just one traffic officer. She asked that Council consider having more traffic officers.

Brandon Gerard Robuchon stated he recently relocated here from another state. He is a military veteran and asked Council to support the VFW (Veterans of Foreign Wars) and American Legion, so they can support not just veterans but the community.

WRITTEN COMMUNICATIONS: None

PRESENTATIONS:

1. Proclamation Recognizing Small Business Saturday – Ortiz Western Wear and GBS Hardware
2. Proclamation Recognizing National Injury Prevention Day – Valley Children's Hospital

INTRODUCTIONS: None

A. WORKSHOP: None

B. CONSENT CALENDAR:
Matters listed under the Consent Calendar are considered routine and will be enacted by one motion and one vote. There will be no separate discussion of these items. If discussion is desired, a member of the public or a member of the Council may request an item be removed from the Consent Calendar and it will be considered separately.

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER VILLEGAS, THE CONSENT CALENDAR WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES

MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

B-1 Minutes – August 3, 2022, August 17, 2022, August 24, 2022

Recommendation: Approve the City Council Minutes of 8/3/22, 8/17/22, 8/24/22

B-2 Informational Report on Register of Audited Demands for October 22, 2022 to November 4, 2022

Recommendation: No Action Required (Report by Kingsley Okereke)

B-3 Informational Report on Personnel Activity

Recommendation: No Action Required (Report by Wendy Silva)

B-4 Award of Agreements for Medical Services

Recommendation: Adopt a Resolution Approving Medical Services Agreements with Occu-Med (Report by Wendy Silva)

RES 22-187 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AN AGREEMENT FOR MEDICAL SERVICES WITH OCCU-MED

B-5 Remote City Council Meetings Under Brown Act Requirements (AB 361)

Recommendation: Council to decide to adopt a Resolution Reauthorizing Remote Teleconference Public Meetings by the City Council and All Boards, Commissions, and Standing Committees of the City in Accordance with Assembly Bill 361 for a Period of 30 Days (Report by Arnoldo Rodriguez)

RES 22-188 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA REAUTHORIZING REMOTE TELECONFERENCE MEETINGS BY THE CITY COUNCIL AND ALL BOARDS, COMMISSIONS, AND STANDING COMMITTEES OF THE CITY IN ACCORDANCE WITH ASSEMBLY BILL 361 FOR A PERIOD OF THIRTY DAYS

B-6 2022 Downtown Christmas Light Parade Entry for City Participation

Recommendation: Approve a Minute Order Authorizing the City Manager to execute documents necessary or any City entries in the Downtown Christmas Light Parade scheduled on December 1, 2022 (Report by Alicia Gonzales)

B-7 Letter Supporting the Madera Unified School District's (MUSD) Application for Funding ASSETs Program and CLC

Recommendation: This report is submitted to provide the City Council an informational report on the request by MUSD to the City for letters of support regarding their application for funding for the After School Safety and Enrichment for Teens (ASSETs) Program and Community Learning Centers (CLC) (Report by Joseph Hebert)

B-8 Adoption of Updated Conflict of Interest Code for the City of Madera

Recommendation: Adopt a Resolution Adopting the Conflict of Interest Code for the City of Madera and Rescinding Resolution 20-124 (Report by Alicia Gonzales)

RES 22-189 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA ADOPTING THE CONFLICT OF INTEREST CODE FOR THE CITY OF MADERA AND RESCINDING RESOLUTION NO. 20-124

C. PUBLIC HEARINGS:

C-1 Public Hearing Regarding Annexation No. 13 (Tract 21-S-02 & S1-S-03/TSM 2020-04 Vineyard Estates Subdivision) into Community Facilities District No. 2005-1 (Public Services) Under the Mello Roos Community Facilities Act of 1982 and Related Actions

Recommendation:

1) Hold the Public Hearing; and
2) Adopt a Resolution Authorizing Annexation (Annexation No. 13) of Territory to Community Facilities (CFD) District No. 2005-1; Authorizing the Levy of a Special Tax; and Submitting the Levy of Tax to the Qualified Electors; and
3) Conduct the Election of the Qualified Electors of Annexation No. 13; and
4) Adopt a Resolution Making Certain Findings, Declaring and Certifying the Results of an Election, Adding the Territory Identified as Annexation No. 13 to CFD 2005-1 (Public Services), Annexation No. 13 (Report by Will Tackett)

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM C-1 (2) WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – **COUNCILMEMBER GALLEGOS**
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-190 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, AUTHORIZING THE ANNEXATION OF TERRITORY (ANNEXATION NO. 13) TO COMMUNITY FACILITIES DISTRICT NO. 2005-1 (PUBLIC SERVICES), AUTHORIZING THE LEVY OF A SPECIAL TAX, AND SUBMITTING THE LEVY OF TAX TO THE QUALIFIED ELECTORS

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER GALLEGOS, ITEM C-1 (4) WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – **COUNCILMEMBER GALLEGOS**
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-191 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, MAKING CERTAIN FINDINGS, DECLARING AND CERTIFYING THE RESULTS OF A SPECIAL ELECTION, AND ADDING THE TERRITORY IDENTIFIED AS ANNEXATION NO. 13 TO COMMUNITY FACILITIES DISTRICT NO. 2005-1 (PUBLIC SERVICES)

C-2 Vacation of a Portion of Clark Street Right-of-Way Between Owens Street and Taylor Street (ABN 2022-01)

Recommendation: Hold a Public Hearing and Adopt a Resolution adopting a Categorical Exemption Pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15305 (Minor Alterations in Land Use Limitations) and Approving the Vacation of a Portion of Clark Street Between Owens Street and Taylor Street (Report by Will Tackett)

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM C-2 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-192 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA ADOPTING A CATEGORICAL EXEMPTION PURSUANT TO CEQA GUIDELINES SECTION 15305 (MINOR ALTERATIONS IN LAND USE LIMITATIONS) AND APPROVING THE VACATION OF A PORTION OF CLARK STREET BETWEEN OWENS STREET AND TAYLOR STREET

C-3 Vacation of a Portion of Noble Street (Alley) along the east side and corner of Noble Street and Maple Street at southeast corner of right-of-way vacation (ABN 2020-02 and ABN 2021-01)

Recommendation: Adopt a Resolution Adopting a Categorical Exemption Pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15305 (Minor Alterations in Land Use Limitations) and Approving the Vacation of a Portion Noble Street (Alley) along the East side and corner of Noble Street and Maple Street at southeast corner (Report by Will Tackett)

Mike Hamsey of Harbison International Inc., the civil engineering company on this project spoke on behalf of the project.

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY COUNCILMEMBER MONTES, ITEM C-3 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS

COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-193 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA ADOPTING A CATEGORICAL EXEMPTION PURSUANT TO CEQA GUIDELINES SECTION 15305 (MINOR ALTERATIONS IN LAND USE LIMITATIONS} AND APPROVING THE VACATION OF A PORTION OF EAST NOBLE STREET ALLEY AND SOUTHEAST CORNER OF NOBLE STREET AND MAPLE STREET

C-4 Vacation of a Portion of Grove Street right-of-way South of Maple Street (ABN 2020-01)

Recommendation: Hold a Public Hearing and Adopt a Resolution adopting a Categorical Exemption Pursuant to the California Environmental Quality Act (CEQA) Guidelines Section 15305 (Minor Alterations in Land Use Limitations) and Approving the Vacation of a Portion of Grove Street south of Maple Street (Report by Will Tackett)

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM C-4 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-194 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA ADOPTING A CATEGORICAL EXEMPTION PURSUANT TO CEQA GUIDELINES SECTION 15305 (MINOR ALTERATIONS IN LAND USE LIMITATIONS) AND APPROVING THE VACATION OF A PORTION OF GROVE STREET

C-5 Permanent Local Housing Allocation (PLHA) Grant Application

Recommendation: Conduct the Public Hearing and Adopt a Resolution Authorizing Submittal of a Grant Application for the PLHA Program (Report by Kingsley Okereke)

Brandon Gerard Robuchon recommended that veterans be a priority and asked that Council move funds into applying for foreclosed houses and then turning them into mental health centers.

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER VILLEGAS, ITEM C-5 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS

MAYOR GARCIA

RES 22-195 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AUTHORIZING THE APPLICATION FOR THE PERMANENT LOCAL HOUSING ALLOCATION PROGRAM

D. PETITIONS, BIDS, RESOLUTIONS, ORDINANCES, AND AGREEMENTS:

D-1 Employee Wage Adjustments to Offset Inflation, Minimum Wage Compaction, and Recruitment and Retention of Full-time Employees

Recommendation: Adopt Resolutions:

1) Approving Side Letter Agreements effecting additional cost-of-living (COLA) increases and certain salary range adjustments as a direct result of minimum wage increases for the following employee bargaining units:
    a. Madera Affiliated City Employees' Association, representing the General Bargaining Unit
    b. Mid Management Employee Group
    c. Madera Police Officers' Association
    d. Law Enforcement Mid Management Employee Group
2) Approving revised Standard Terms and Conditions for Employment Agreements of Unrepresented Department Head Positions effecting additional COLA increases
3) Approving amendments to the City of Madera Classification Plan removing job classifications no longer utilized, adding the Parks Manager classification, and modifying salary range assignments for certain job classifications as a direct result of minimum wage increases (Report by Wendy Silva)

ON MOTION BY COUNCILMEMBER MONTES AND SECONDED BY COUNCILMEMBER GALLEGOS, ITEM D-1 WITH REVISED EXHIBITS FOR ITEM D-1(1)(a) WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – **COUNCILMEMBER GALLEGOS**
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-196 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING SIDE LETTER AGREEMENTS WITH MADERA AFFILIATED CITY EMPLOYEES' ASSOCIATION, MID MANAGEMENT EMPLOYEE GROUP, MADERA POLICE OFFICERS' ASSOCIATION, AND LAW ENFORCEMENT MID MANAGEMENT GROUP PROVIDING ADDITIONAL COST-OF-LIVING INCREASES AND MAKING CERTAIN SALARY RANGE ADJUSTMENTS

RES 22-197 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING STANDARD TERMS AND CONDITIONS FOR EMPLOYMENT AGREEMENTS OF UNREPRESENTED DEPARTMENT HEAD POSITIONS

RES 22-198 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA AMENDING THE CITY OF MADERA CLASSIFICATION PLAN AND SETTING THE ASSIGNED SALARY RANGE FOR CERTAIN CLASSIFICATIONS

D-2 Award of Contract for Hearing Officer Services for Cannabis Permitting Process

Recommendation: Adopt a Resolution Approving a Contract with Nastich Law, a Profession Corporation to serve as Hearing Officer for Cannabis Permitting Appeals and Authorizing the City Manager to Execute the Agreement (Report by Will Tackett)

ON MOTION BY MAYOR PRO TEM EVANS AND SECONDED BY COUNCILMEMBER MONTES, TO CONTINUE ITEM D-2 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-199 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING AGREEMENT WITH NASTICH LAW, A PROFESSIONAL CORPORATION FOR OFFICER SERVICES ON CANNABIS PERMITTING APPEALS AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT

D-3 Improvement Agreement Amendment No. 1 for the Rancho Santa Fe Subdivision (Tract No. 19-S-06) Allowing Reimbursement for Park Improvements

Recommendation: Adopt a Resolution Approving Amendment No. 1 to the Improvement Agreement Authorizing Construction of a Park Improvements Within the Rancho Santa Fe Subdivision and Reimbursement for Park Improvements Proposed to be Constructed by Subdivider (Report by Keith Helmuth)

Brandon Robuchon stated he lives in this new subdivision area. He is concerned with pedestrian safety and would like Council to know that Encantada Avenue is also an area of concern due to vehicle speed. He recommended that the park include not just shade trees, but fruit trees or a small community garden that the community would be responsible for.

ON MOTION BY MAYOR PRO TEM EVANS AND SECONDED BY COUNCILMEMBER MONTES, TO CONTINUE ITEM D-3 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-200 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 1 TO THE IMPROVEMENT AGREEMENT AUTHORIZING CONSTRUCTION OF PARK IMPROVEMENTS WITHIN THE RANCHO SANTA FE SUBDIVISION AND REIMBURSEMENT FOR PARK IMPROVEMENTS PROPOSED TO BE CONSTRUCTED BY SUBDIVIDER

D-4 Improvement Agreement Amendment No. 1 for the Iveywood I Subdivision (Tract No. 19-S-03) Allowing Reimbursement for Park Improvements

Recommendation: Adopt a Resolution Approving Amendment No. 1 to the Improvement Agreement Authorizing Construction of a Park Improvements Within the Iveywood I Subdivision and Reimbursement for Park Improvements Proposed to be Constructed by Subdivider (Report by Keith Helmuth)

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR PRO TEM EVANS, TO CONTINUE ITEM D-4 WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

RES 22-201 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA, APPROVING AMENDMENT NO. 1 TO THE IMPROVEMENT AGREEMENT AUTHORIZING CONSTRUCTION OF PARK IMPROVEMENTS WITHIN THE IVEVWOOD I SUBDIVISION AND REIMBURSEMENT FOR PARK IMPROVEMENTS PROPOSED TO BE CONSTRUCTED BY SUBDIVIDER

E. ADMINISTRATIVE REPORTS:

E-1 Seek Direction Regarding the 2023 Regular City Council Meeting Schedule

Recommendation: Deliberation and Direction Given from Council (Report by Arnoldo Rodriguez)

ON MOTION BY COUNCILMEMBER GALLEGOS AND SECONDED BY MAYOR GARCIA, ITEM E-1 WHILE REMOVING THE MEETINGS FOR JANUARY 4TH AND JULY 5TH FROM THE MEETING SCHEDULE WAS APPROVED UNANIMOUSLY BY A 7/0 VOTE. NOES: NONE. ABSENT: NONE. ABSTAIN: NONE.

YES: 7 – COUNCILMEMBER GALLEGOS
COUNCILMEMBER RODRIGUEZ
COUNCILMEMBER MONTES
MAYOR PRO TEM EVANS
COUNCILMEMBER MEJIA
COUNCILMEMBER VILLEGAS
MAYOR GARCIA

E-2 Inform Council of the Request for Proposal for the Intelligent Transportation System (ITS) conversion for Madera Metro

Recommendation: No action is being requested, informational item only (Report by Kingsley Okereke)

F. COUNCILMEMBER REPORTS/ANNOUNCEMENTS/FUTURE AGENDA ITEMS:

This portion of the meeting is reserved for the Mayor and Councilmembers (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to request updates, (iii) to initiate future agenda items., and (iv) to take action on matters initiated under this section of the agenda. Under this section the Council may take action only on items specifically agendized and which meet other requirements for action.

Councilwoman Gallegos reminded the public of the Downtown Christmas Parade on December 1st and acknowledged the Police Department and Public Works for their contributions to the event. She then recognized Yuba County for their assistance in recovering stolen property and helping to return $140,000 worth of items back to their rightful owner. She also wished those going out of town for Thanksgiving, safe travels, and a happy Thanksgiving.

Councilmember Montes wished everyone a happy Thanksgiving.

Councilmember Rodriguez had nothing to report.

Mayor Pro Tem Evans wished the community a happy and safe Thanksgiving. She mentioned her participation in the Ruby Bridges Walk to School event in which students and attendees walked from Alpha Elementary to Madera High School South Campus. She highlighted Veterans Day events held at Tesoro Viejo and Madera County Courthouse and thanked all veterans for their service and sacrifices. She invited the public to attend the upcoming Christmas Extravaganza at Madera Fairgrounds on December 18th in which toys are collected for charity.

Councilwoman Mejia had nothing to report.

Councilmember Villegas had nothing to report.

Mayor Garcia thanked everyone who participated in and ran for the recent midterm elections and highlighted the importance of voting as a civic duty. He mentioned that he joined the City Manager and Chief Lawson in attendance at the State Attorney General's (AG) public forum regarding the Madera Community Hospital and St. Agnes Healthcare affiliation. He brought attention to the importance of voicing public opinion and felt optimistic that the AG would approve the affiliation so that Madera has a viable healthcare institution to continue to serve the community.

G. CLOSED SESSION:

G-1 Conference with Labor Negotiators - Pursuant to Government Code §54957.6
Agency Designated Representatives: Mayor Garcia
Unrepresented Employees: City Clerk

City Attorney Hilda Cantu Montoy made the closed session announcement at 8:00 p.m.

Council returned from Closed Session at 8:30 p.m. with all members of Council present.

City Manager stated there was no reportable action.

ADJOURNMENT: Meeting was adjourned at 8:31 p.m.

UPCOMING MEETING DATES:

- Wednesday, December 7, 2022
- Wednesday, December 21, 2022

ALICIA GONZALES, City Clerk

SANTOS GARCIA, Mayor

MINUTES PREPARED BY
ZELDA LEON, Deputy City Clerk

REPORT TO CITY COUNCIL

Approved by:

Anthony R. Foreciano

Department Director

Arnoldo Rodriguez

City Manager

Council Meeting of: February 15, 2023

Agenda Number: B-2

SUBJECT:

Informational Report on Register of Audited Demands

RECOMMENDATION:

Review Register of Audited Demands Report for January 21, 2023 to February 3, 2023

SUMMARY:

The Register of Audited Demands for the City covering obligations paid during the period of January 21, 2023 to February 3, 2023 is summarized in the following tables. Attachment A contains Warrants while Table 2 is a summary of the wire transfers.

Table 1: *Warrant Distribution Summary*		
Description	*Check #'s*	*Amount*
General Warrants	35433 – 35592	$2,974,999.94

Table 2: *Wire Transfer Summary*		
Description	*Vendor*	*Amount*
Payroll and Taxes	Union Bank	$647,600.84
SDI	EDD	$5,060.06
CalPERS Payment	CalPERS	$256,809.66

DISCUSSION:

Warrant requests are processed weekly based on the adopted Fiscal Year 2022/2023 budget and released for payment every Monday. Each demand has been audited and the Finance Director hereby certifies as to their accuracy and that there were sufficient funds for their payment. Per

the request of City Council, we have included the departments from which each of the respective warrants were requested as well as the fund/division description from which they were paid.

FINANCIAL IMPACT:

Demands for payments are made within the constraints of the approved 2022/2023 budget.

ALTERNATIVES:

Informational only.

ATTACHMENTS:

Register of Audited Demands

CITY OF MADERA

REGISTER OF AUDITED DEMANDS FOR BANK #1 - UNION BANK GENERAL ACCOUNT

February 15, 2023

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
35433	01/23/2023	PD OPS	PD OPS	KER'S GAS & LUBE, INC.	12/22 PD CAR WASHES	$	230.00
35434	01/23/2023	PLANNING	PLANNING	ACRO SERVICE CORPORATION	CONSULTING SERVICES - PLANNING	$	1,575.00
35435	01/23/2023	PD OPS	PD OPS	T-MOBILE USA, INC.	TIMING ADVANCE - 22M-08976	$	25.00
35436	01/23/2023	FACILITIES	CENTRAL ADMIN	PRESTIGE CUSTOM GLASS	REPLACE BROKEN WINDOW	$	1,428.69
35437	01/23/2023	ENGINEERING	WATER OPS	DAVIDS ENGINEERING, INC.	PROFESSIONAL SERVICES	$	163.37
35438	01/23/2023	PD OPS	PD OPS	DOOLEY ENTERPRISES, INC.	AMMUNITION	$	35,157.49
35439	01/23/2023	FINANCE	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	149.10
35439	01/23/2023	FINANCE	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	159.95
35439	01/23/2023	FINANCE	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	426.22
35439	01/23/2023	FINANCE	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	196.86
35439	01/23/2023	FINANCE	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	192.53
35439	01/23/2023	FINANCE	FLEET MAINT	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	165.27
35439	01/23/2023	FINANCE	GRAFFITI ABATE	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	273.71
35439	01/23/2023	FINANCE	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	1,547.72
35439	01/23/2023	FINANCE	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	770.33
35439	01/23/2023	FINANCE	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	433.36
35439	01/23/2023	FINANCE	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	1,141.67
35439	01/23/2023	FINANCE	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	2,963.48
35439	01/23/2023	FINANCE	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	2,696.34
35439	01/23/2023	FINANCE	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	1,256.59
35439	01/23/2023	FINANCE	WATER QUALITY	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	385.15
35439	01/23/2023	FINANCE	PD OPS	VAN DE POL ENTERPRISES, INC.	FUEL FOR CITY VEHICLES12/16/2-12/31/22	$	5,289.15
35440	01/23/2023	PD OPS	PD OPS	KARA BALAGNO	MAINTENANCE - PD WATER FILTER	$	130.02
35440	01/23/2023	PD OPS	PD OPS	KARA BALAGNO	MAINTENACE - PD ICE MACHINE	$	329.59
35441	01/23/2023	GRANTS	CALTRANS - TRANSIT	WSP USA INC.	CONSULTING SERVICES - MADERA TRANSIT	$	6,355.80
35442	01/23/2023	PLANNING	PLANNING	SIJ HOLDINGS LLC	PUBLIC NOTICE	$	383.04
35443	01/23/2023	GRANTS	CDBG ADMIN	CITY DATA SERVICES LLC	CDS MONTHLY MAINTENANCE 07/22-09/22	$	1,875.00
35443	01/23/2023	GRANTS	CDBG ADMIN	CITY DATA SERVICES LLC	CDS MONTHLY MAINTENANCE 10/22-12/22	$	1,875.00
35444	01/23/2023	CITY CLERK	CITY COUNCIL	MEJIA, ELSA	PER DIEM-2023 SOCAL MAYOR/COUNCIL ACADEMY	$	240.00
35445	01/23/2023	ENGINEERING	TRANSP IMPACT FEE	CORNERSTONE STRUCTURAL ENGINEERING GROUP	B-02 DESIGN SERVICES FOR WESTBERRY BRIDGE	$	35,487.78
35446	01/23/2023	PD OPS	PD OPS	SARAH SARQUIZ	PER DIEM - CPCA TRAINING	$	579.00
35447	01/23/2023	GRANTS	CDBG PUBLIC SVC	BACKOWSKI LAW GROUP, PC	LEGAL SERVICES - 2084.004	$	958.75
35447	01/23/2023	GRANTS	HOME DAP	BACKOWSKI LAW GROUP, PC	LEGAL SERVICES - 2084.002	$	781.75
35447	01/23/2023	GRANTS	HOME DAP	BACKOWSKI LAW GROUP, PC	LEGAL SERVICES - 2084.003	$	265.50
35448	01/23/2023	PARKS ADMIN	COMM & REC	S & D RESTORATION	EMERGENCY WATER DAMAGE RESTORATION - FBSC	$	2,390.00
35449	01/23/2023	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$	646.00
35450	01/23/2023	FINANCE	PD OPS	AT&T	12/22 FIRSTNET SVS 287302965625	$	4,748.04

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
35451	01/23/2023	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	12/22 BLOOD ALCOHOL ANALYSIS	$ 1,015.00
35451	01/23/2023	PD OPS	PD OPS	CA DEPARTMENT OF JUSTICE	12/22 FINGERPRINTING	$ 256.00
35452	01/23/2023	PD OPS	PD OPS	CALIFORNIA FORENSIC INSTITUTE	PRE-EMPLOYMENT EXAM	$ 450.00
35453	01/23/2023	FACILITIES	AIRPORT OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - AIRPORT	$ 48.50
35453	01/23/2023	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - MILLVIEW	$ 48.50
35453	01/23/2023	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PCS YOUTH SERVICES	$ 48.50
35453	01/23/2023	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FBSC	$ 48.50
35453	01/23/2023	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PANAM	$ 135.00
35453	01/23/2023	FACILITIES	COMM & REC	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - JWYC	$ 250.00
35453	01/23/2023	FACILITIES	ENGINEERING	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - ENG	$ 48.50
35453	01/23/2023	FACILITIES	ENGINEERING	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - RDA	$ 48.50
35453	01/23/2023	FACILITIES	FIRE	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FIRE #6	$ 48.50
35453	01/23/2023	FACILITIES	FIRE	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - FIRE #7	$ 48.50
35453	01/23/2023	FACILITIES	INTERMODAL BLDG	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - INTERMODAL	$ 48.50
35453	01/23/2023	FACILITIES	UB - WATER	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - CITY HALL FIN	$ 145.00
35453	01/23/2023	FACILITIES	WATER OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - CITY YARD FRONT	$ 48.50
35453	01/23/2023	FACILITIES	WATER OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PW - WATER	$ 48.50
35453	01/23/2023	FACILITIES	WWTP	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - WWTP	$ 48.50
35453	01/23/2023	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE -SIU PD	$ 48.50
35454	01/23/2023	HR	HR/RISK MGT	CONCENTRA MEDICAL CENTERS	PRE-EMPLOYMENT PHYSICAL	$ 49.00
35455	01/23/2023	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	12/22 & 01/23 BILLING	$ 4,807.20
35455	01/23/2023	UB - WATER	UB - GARBAGE	DATAPROSE, LLC	01/23 NEWSLETTER	$ 339.09
35455	01/23/2023	UB - WATER	UB - SEWER	DATAPROSE, LLC	12/22 & 01/23 BILLING	$ 4,807.21
35455	01/23/2023	UB - WATER	UB - SEWER	DATAPROSE, LLC	01/23 NEWSLETTER	$ 339.09
35455	01/23/2023	UB - WATER	UB - WATER	DATAPROSE, LLC	12/22 & 01/23 BILLING	$ 9,614.43
35455	01/23/2023	UB - WATER	UB - WATER	DATAPROSE, LLC	01/23 NEWSLETTER	$ 678.19
35456	01/23/2023	ENGINEERING	ENGINEERING	FEDERAL EXPRESS	EXPRESS SHIPPING	$ 31.22
35457	01/23/2023	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE - 10000642	$ 200.00
35457	01/23/2023	FINANCE	WATER CONSERV	CITY OF MADERA	CLOTHES WASHER REBATE - 9897371	$ 200.00
35457	01/23/2023	FINANCE	WATER CONSERV	CITY OF MADERA	DISHWASHER REBATE - 9900160	$ 200.00
35457	01/23/2023	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REBATE - 9917376	$ 100.00
35458	01/23/2023	GRANTS	CDBG ADMIN	MADERA TRIBUNE	PUBLIC HEARING NOTICE	$ 711.75
35458	01/23/2023	PLANNING	PLANNING	MADERA TRIBUNE	PUBLIC HEARING NOTICE	$ 2,672.00
35459	01/23/2023	PD OPS	PD OPS	MADERA UNIFORM & ACCESSORIES	UNIFORM ACCESSORIES	$ 6,454.41
35460	01/23/2023	SEWER OPS	SEWER OPS	MID VALLEY DISPOSAL INC.	WASTE DISPOSAL	$ 2,282.52
35461	01/23/2023	PD OPS	PD OPS	OCCU-MED, LTD.	EXAM SERVICES	$ 838.00
35462	01/23/2023	GRANTS	GRANT OVERSIGHT	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES - GRANTS	$ 54.59
35463	01/23/2023	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	12/22 SERVICE 9787342989-4	$ 126.24
35463	01/23/2023	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	12/22 SERVICE 5207933925-6	$ 81.09
35463	01/23/2023	FINANCE	PARKS	PACIFIC GAS & ELECTRIC	12/22 SERVICE 8675479583-8	$ 47.67

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
35463	01/23/2023	FINANCE	ZONE 34B ACTIVITIES	PACIFIC GAS & ELECTRIC	01/23 SERVICE 0443905948-8	$	10.89
35464	01/23/2023	ENGINEERING	RSTP - FED EX	PACIFIC GAS & ELECTRIC	OLIVE AVE PROJECT R-10	$	6,461.20
35465	01/23/2023	PLANNING	PLANNING	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL CONSULTING SERVICES	$	20,526.61
35466	01/23/2023	ENGINEERING	WATER CAPITAL	QUAD-KNOPF ENGINEERING	PROFESSIONAL ENGINEERING SERVICES	$	15,113.46
35467	01/23/2023	WWTP	WWTP	SYNAGRO WEST, INC.	BIOSOLIDS DISPOSAL	$	14,413.32
35468	01/23/2023	ENGINEERING	FAU CMAQ	TJKM TRANSPORTATION CONSULTANTS	CONSULTING SERVICES	$	12,413.60
35468	01/23/2023	ENGINEERING	LTF - STREETS	TJKM TRANSPORTATION CONSULTANTS	CONSULTING SERVICES	$	7,616.37
35469	01/23/2023	PARKS ADMIN	PARKS	WEST COAST ARBORISTS, INC.	TREE MANAGEMENT AND MAINTENANCE SERVICES	$	25,000.00
35470	01/23/2023	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$	3,000.00
35471	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	58.60
35471	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35472	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	146.18
35472	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35473	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	204.78
35473	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35474	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	146.18
35474	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35475	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	212.10
35475	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35476	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	204.78
35476	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35477	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	153.50
35477	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35478	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	175.48
35478	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35479	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	248.72
35479	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35480	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	153.50
35480	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35481	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	234.08
35481	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35482	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	146.18
35482	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35483	01/23/2023	BUILDING	BUILDING	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	234.08
35483	01/23/2023	BUILDING	GENERAL FUND	BLDING/PLAN REFNDS	JOB CANCELLED - REIMBURSE FEES	$	1.50
35484	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9922076	$	134.77
35485	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924683	$	98.51
35486	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9920069	$	123.22
35487	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9897155	$	104.86
35488	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9189319	$	103.95

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION	AMOUNT
35489	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9898385	$ 1,827.73
35490	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9891220	$ 86.05
35491	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9918887	$ 73.11
35492	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9918887	$ 268.15
35493	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9908421	$ 93.37
35494	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924424	$ 49.69
35495	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9925259	$ 235.31
35496	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924971	$ 90.27
35497	01/23/2023	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB TERM REFUND 9925611	$ 8.24
35497	01/23/2023	UB - WATER	SEWER FUND	OTP- UB REFUNDS	UB TERM REFUND 9925611	$ 14.25
35497	01/23/2023	UB - WATER	DRAINAGE OPS	OTP- UB REFUNDS	UB TERM REFUND 9925611	$ 0.67
35498	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9917423	$ 280.88
35499	01/23/2023	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND	$ 29.43
35500	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 7038002	$ 101.61
35501	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9924436	$ 52.34
35502	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9922563	$ 62.16
35503	01/23/2023	UB - WATER	SOLID WASTE	OTP- UB REFUNDS	UB TERM REFUND 9914621	$ 13,594.74
35504	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9922099	$ 194.09
35505	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9911619	$ 187.72
35506	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9922430	$ 99.78
35507	01/23/2023	FINANCE	WATER UTILITY	OTP- UB REFUNDS	UB TERM REFUND 9924923-554088	$ 16.72
35508	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 4389561	$ 11,029.78
35509	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9926470	$ 60.98
35510	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9923523	$ 142.34
35511	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9917043	$ 98.32
35512	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 8668131	$ 59.14
35513	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9913266	$ 449.63
35514	01/23/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9915924	$ 91.05
35515	01/25/2023	FINANCE	PAYROLL TRUST	COURT ORDERED DEBT COLLECTIONS	COURT ORDERED DEBT COLL FOR 12/23/22 PAYROLL	$ 328.82
35516	01/25/2023	FINANCE	PAYROLL TRUST	COURT ORDERED DEBT COLLECTIONS	COURT ORDERED DEBT COLL FOR 01/06/23 PAYROLL	$ 137.09
35517	01/25/2023	FINANCE	PAYROLL TRUST	COURT ORDERED DEBT COLLECTIONS	COURT ORDERED DEBT COLL FOR 01/20/23 PAYROLL	$ 193.04
35518	01/25/2023	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS FOR 12/23/22 PAYROLL	$ 990.89
35519	01/25/2023	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS FOR 01/06/23 PAYROLL	$ 990.89
35520	01/25/2023	FINANCE	PAYROLL TRUST	CA DEPARTMENT OF CHILD SUPPORT	CHILD SUPPORT DEDUCTIONS FOR 01/20/23 PAYROLL	$ 1,115.85
35521	01/25/2023	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	#E700482-3 FOR 12/23/2022 PAYROLL	$ 830.24
35522	01/25/2023	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	#E700482-3 FOR 01/06/2023 PAYROLL	$ 873.27
35523	01/25/2023	FINANCE	PAYROLL TRUST	COLONIAL LIFE & ACCIDENT INSURANCE CO	#E700482-3 FOR 01/20/2023 PAYROLL	$ 997.18
35524	01/25/2023	FINANCE	PAYROLL TRUST	M.C.E.A.	DECEMBER 2022 MONTHLY DUES	$ 305.00
35525	01/25/2023	FINANCE	PAYROLL TRUST	M.C.E.A.	JANUARY 2023 MONTHLY DUES	$ 320.00
35526	01/25/2023	FINANCE	PAYROLL TRUST	M P O A	DECEMBER 2022 MONTHLY DUES	$ 6,313.92

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
35527	01/25/2023	FINANCE	PAYROLL TRUST	M P O A	JANUARY 2023 MONTHLY DUES	$	6,324.68
35528	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS FOR 12/23/22 PAYROLL	$	200.00
35529	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS FOR 01/06/23 PAYROLL	$	225.00
35530	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	FRANCHISE TAX DEDUCTIONS FOR 01/20/23 PAYROLL	$	225.00
35531	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	EDD TAX DEDUCTIONS FOR 12/23/22 PAYROLL	$	463.02
35532	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	EDD TAX DEDUCTIONS FOR 01/06/23 PAYROLL	$	431.92
35533	01/25/2023	FINANCE	PAYROLL TRUST	STATE OF CALIFORNIA	EDD TAX DEDUCTIONS FOR 01/20/23 PAYROLL	$	462.69
35534	01/25/2023	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	PLAN #302351 CONTRIBS FOR 12/23/22 PAYROLL	$	27,122.38
35535	01/25/2023	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	PLAN #302351 CONTRIBS FOR 01/06/23 PAYROLL	$	28,524.57
35536	01/25/2023	FINANCE	PAYROLL TRUST	VANTAGEPOINT TRANSFER AGENTS-457	PLAN #302351 CONTRIBS FOR 01/20/23 PAYROLL	$	29,316.58
35537	01/30/2023	PLANNING	PLANNING	ACRO SERVICE CORPORATION	CONSULTING SERVICES - PLANNING	$	1,500.00
35538	01/30/2023	FINANCE	AIRPORT OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	79.69
35538	01/30/2023	FINANCE	ANIMAL CONTROL	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	454.96
35538	01/30/2023	FINANCE	BUILDING	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	170.37
35538	01/30/2023	FINANCE	CODE ENF	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	313.66
35538	01/30/2023	FINANCE	DRAINAGE	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	955.70
35538	01/30/2023	FINANCE	ENGINEERING	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	66.92
35538	01/30/2023	FINANCE	FACILITIES MAINT	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	332.53
35538	01/30/2023	FINANCE	FLEET MAINT	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	55.05
35538	01/30/2023	FINANCE	GRAFFITI ABATE	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	351.66
35538	01/30/2023	FINANCE	PARKS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	1,570.72
35538	01/30/2023	FINANCE	STREETS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	1,301.05
35538	01/30/2023	FINANCE	SEWER OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	719.93
35538	01/30/2023	FINANCE	STREET CLEANING	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	2,125.71
35538	01/30/2023	FINANCE	TRANS - FIXED	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	2,391.76
35538	01/30/2023	FINANCE	TRANS - DAR	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	2,176.15
35538	01/30/2023	FINANCE	WATER OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	1,365.72
35538	01/30/2023	FINANCE	WATER QUALITY	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	239.96
35538	01/30/2023	FINANCE	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	106.62
35538	01/30/2023	FINANCE	PD OPS	VAN DE POL ENTERPRISES, INC.	FUEL CITY - 01/01/23-01/15/23	$	5,707.61
35538	01/30/2023	FIRE	FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - 12/16/22-12/31/22	$	548.42
35538	01/30/2023	FIRE	FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - 10/01/22-10/15/22	$	413.14
35538	01/30/2023	FIRE	FIRE	VAN DE POL ENTERPRISES, INC.	FUEL CDF - 11/16/22-11/30/22	$	595.08
35538	01/30/2023	WWTP	WWTP	VAN DE POL ENTERPRISES, INC.	FUEL WWTP - BULK PROPANE	$	5,804.71
35539	01/30/2023	HR	HR/RISK MGT	ALLIANT INSURANCE SERVICES, INC.	CONSULTING SERVICES - HEALTH/WELFARE BENEFITS	$	3,750.00
35540	01/30/2023	FINANCE	WWTP BOND ADMIN	HAWKINGS DELAFIELD & WOOD LLP	WATER REVENUE REFUNDING BOND - SERIES 2015	$	1,100.00
35541	01/30/2023	FINANCE	AIRPORT OPS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$	145.10
35541	01/30/2023	FINANCE	CENTRAL ADMIN	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$	149.25
35541	01/30/2023	FINANCE	COMM & REC	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$	683.20
35541	01/30/2023	FINANCE	COMPUTER MAINT	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$	20.25

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35541	01/30/2023	FINANCE	ENGINEERING	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 108.75
35541	01/30/2023	FINANCE	FACILITIES MAINT	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 542.84
35541	01/30/2023	FINANCE	FLEET MAINT	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 715.65
35541	01/30/2023	FINANCE	PARKS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 671.95
35541	01/30/2023	FINANCE	STREETS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 1,440.37
35541	01/30/2023	FINANCE	SEWER OPS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 302.23
35541	01/30/2023	FINANCE	UB - WATER	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 49.75
35541	01/30/2023	FINANCE	WATER OPS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 660.92
35541	01/30/2023	FINANCE	WATER QUALITY	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 267.98
35541	01/30/2023	FINANCE	WWTP	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 681.45
35541	01/30/2023	FINANCE	PD OPS	PRUDENTIAL OVERALL SUPPLY	12/22 UNIFORM SERVICES	$ 149.00
35542	01/30/2023	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	WEEKLY SAMPLING	$ 1,140.00
35542	01/30/2023	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	MONTHLY SAMPLING	$ 130.00
35542	01/30/2023	WATER	WATER QUALITY	DELLAVALLE LABORATORY,INC.	QUARTERLY SAMPLING	$ 118.00
35543	01/30/2023	FINANCE	AIRPORT OPS	AT&T	10/22 SERVICE 831-000-6408-576	$ 487.06
35543	01/30/2023	FINANCE	AIRPORT OPS	AT&T	11/22 SERVICE 831-000-6408-576	$ 605.82
35543	01/30/2023	FINANCE	AIRPORT OPS	AT&T	12/22 SERVICE 831-000-6408-576	$ 595.77
35543	01/30/2023	FINANCE	BUILDING	AT&T	10/22 SERVICE 831-000-6408-576	$ 99.11
35543	01/30/2023	FINANCE	BUILDING	AT&T	11/22 SERVICE 831-000-6408-576	$ 123.28
35543	01/30/2023	FINANCE	BUILDING	AT&T	12/22 SERVICE 831-000-6408-576	$ 121.23
35543	01/30/2023	FINANCE	CITY ATTORNEY	AT&T	10/22 SERVICE 831-000-6408-576	$ 32.28
35543	01/30/2023	FINANCE	CITY ATTORNEY	AT&T	11/22 SERVICE 831-000-6408-576	$ 40.15
35543	01/30/2023	FINANCE	CITY ATTORNEY	AT&T	12/22 SERVICE 831-000-6408-576	$ 39.49
35543	01/30/2023	FINANCE	CITY CLERK	AT&T	10/22 SERVICE 831-000-6408-576	$ 27.18
35543	01/30/2023	FINANCE	CITY CLERK	AT&T	11/22 SERVICE 831-000-6408-576	$ 33.81
35543	01/30/2023	FINANCE	CITY CLERK	AT&T	12/22 SERVICE 831-000-6408-576	$ 33.25
35543	01/30/2023	FINANCE	CODE ENF	AT&T	10/22 SERVICE 831-000-6408-576	$ 543.12
35543	01/30/2023	FINANCE	CODE ENF	AT&T	11/22 SERVICE 831-000-6408-576	$ 675.56
35543	01/30/2023	FINANCE	CODE ENF	AT&T	12/22 SERVICE 831-000-6408-576	$ 664.35
35543	01/30/2023	FINANCE	COMM & REC	AT&T	10/22 SERVICE 831-000-6408-576	$ 1,517.24
35543	01/30/2023	FINANCE	COMM & REC	AT&T	11/22 SERVICE 831-000-6408-576	$ 1,887.21
35543	01/30/2023	FINANCE	COMM & REC	AT&T	12/22 SERVICE 831-000-6408-576	$ 1,855.88
35543	01/30/2023	FINANCE	COMPUTER MAINT	AT&T	10/22 SERVICE 831-000-6408-576	$ 102.51
35543	01/30/2023	FINANCE	COMPUTER MAINT	AT&T	11/22 SERVICE 831-000-6408-576	$ 127.50
35543	01/30/2023	FINANCE	COMPUTER MAINT	AT&T	12/22 SERVICE 831-000-6408-576	$ 125.39
35543	01/30/2023	FINANCE	ENGINEERING	AT&T	10/22 SERVICE 831-000-6408-576	$ 227.67
35543	01/30/2023	FINANCE	ENGINEERING	AT&T	11/22 SERVICE 831-000-6408-576	$ 283.19
35543	01/30/2023	FINANCE	ENGINEERING	AT&T	12/22 SERVICE 831-000-6408-576	$ 278.49
35543	01/30/2023	FINANCE	FINANCE	AT&T	10/22 SERVICE 831-000-6408-576	$ 77.59
35543	01/30/2023	FINANCE	FINANCE	AT&T	11/22 SERVICE 831-000-6408-576	$ 96.51

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35543	01/30/2023	FINANCE	FINANCE	AT&T	12/22 SERVICE 831-000-6408-576	$	94.91
35543	01/30/2023	FINANCE	FIRE	AT&T	10/22 SERVICE 831-000-6408-576	$	974.68
35543	01/30/2023	FINANCE	FIRE	AT&T	11/22 SERVICE 831-000-6408-576	$	1,212.35
35543	01/30/2023	FINANCE	FIRE	AT&T	12/22 SERVICE 831-000-6408-576	$	1,192.22
35543	01/30/2023	FINANCE	GRANT OVERSIGHT	AT&T	10/22 SERVICE 831-000-6408-576	$	95.15
35543	01/30/2023	FINANCE	GRANT OVERSIGHT	AT&T	11/22 SERVICE 831-000-6408-576	$	118.35
35543	01/30/2023	FINANCE	GRANT OVERSIGHT	AT&T	12/22 SERVICE 831-000-6408-576	$	116.38
35543	01/30/2023	FINANCE	HR/RISK MGT	AT&T	10/22 SERVICE 831-000-6408-576	$	64.56
35543	01/30/2023	FINANCE	HR/RISK MGT	AT&T	11/22 SERVICE 831-000-6408-576	$	80.31
35543	01/30/2023	FINANCE	HR/RISK MGT	AT&T	12/22 SERVICE 831-000-6408-576	$	78.97
35543	01/30/2023	FINANCE	PLANNING	AT&T	10/22 SERVICE 831-000-6408-576	$	83.25
35543	01/30/2023	FINANCE	PLANNING	AT&T	11/22 SERVICE 831-000-6408-576	$	103.55
35543	01/30/2023	FINANCE	PLANNING	AT&T	12/22 SERVICE 831-000-6408-576	$	101.83
35543	01/30/2023	FINANCE	UB - GARBAGE	AT&T	10/22 SERVICE 831-000-6408-576	$	189.17
35543	01/30/2023	FINANCE	UB - GARBAGE	AT&T	11/22 SERVICE 831-000-6408-576	$	235.29
35543	01/30/2023	FINANCE	UB - GARBAGE	AT&T	12/22 SERVICE 831-000-6408-576	$	231.37
35543	01/30/2023	FINANCE	UB - SEWER	AT&T	10/22 SERVICE 831-000-6408-576	$	189.16
35543	01/30/2023	FINANCE	UB - SEWER	AT&T	11/22 SERVICE 831-000-6408-576	$	235.28
35543	01/30/2023	FINANCE	UB - SEWER	AT&T	12/22 SERVICE 831-000-6408-576	$	231.38
35543	01/30/2023	FINANCE	UB - WATER	AT&T	10/22 SERVICE 831-000-6408-576	$	378.32
35543	01/30/2023	FINANCE	UB - WATER	AT&T	11/22 SERVICE 831-000-6408-576	$	470.57
35543	01/30/2023	FINANCE	UB - WATER	AT&T	12/22 SERVICE 831-000-6408-576	$	462.76
35543	01/30/2023	FINANCE	CITY MANAGER	AT&T	10/22 SERVICE 831-000-6408-576	$	32.28
35543	01/30/2023	FINANCE	CITY MANAGER	AT&T	11/22 SERVICE 831-000-6408-576	$	40.15
35543	01/30/2023	FINANCE	CITY MANAGER	AT&T	12/22 SERVICE 831-000-6408-576	$	39.49
35543	01/30/2023	FINANCE	PD OPS	AT&T	10/22 SERVICE 831-000-6408-576	$	543.12
35543	01/30/2023	FINANCE	PD OPS	AT&T	11/22 SERVICE 831-000-6408-576	$	675.56
35543	01/30/2023	FINANCE	PD OPS	AT&T	12/22 SERVICE 831-000-6408-576	$	664.35
35544	01/30/2023	FINANCE	COMM & REC	AT&T	12/22 CALNET 3 SVS 9391026396	$	259.82
35544	01/30/2023	FINANCE	MEAS K - FIRE	AT&T	01/23 CALNET 3 SVS 9391068734	$	49.89
35544	01/30/2023	FINANCE	SEWER OPS	AT&T	01/23 CALNET 3 SVS 9391031570	$	212.09
35544	01/30/2023	FINANCE	SR CITIZEN COMM	AT&T	12/22 CALNET 3 SVS 9391026403	$	27.45
35544	01/30/2023	FINANCE	SR CITIZEN COMM	AT&T	12/22 CALNET 3 SVS 9391026398	$	24.49
35544	01/30/2023	FINANCE	PD OPS	AT&T	12/22 CALNET 3 SVS 9391059143	$	2,502.21
35544	01/30/2023	FINANCE	PD OPS	AT&T	12/22 CALNET 3 SVS 9391026401	$	24.49
35544	01/30/2023	FINANCE	PD OPS	AT&T	01/23 CALNET 3 SVS 9391020514	$	167.43
35545	01/30/2023	FINANCE	WATER FUND	BANK OF NEW YORK MELLON	WATER REVENUE REFUNDING BOND - SERIES 2019	$	1,000.00
35545	01/30/2023	FINANCE	WATER FUND	BANK OF NEW YORK MELLON	WATER REVENUE REFUNDING BOND - SERIES 2015	$	1,060.00
35545	01/30/2023	FINANCE	SEWER FUND	BANK OF NEW YORK MELLON	2015 WASTEWATER REV REF BOND PMT	$	1,060.00
35545	01/30/2023	FINANCE	WATER DEBT SERVICE	BANK OF NEW YORK MELLON	WATER REVENUE REFUNDING BOND - SERIES 2019	$	1,000.00

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35545	01/30/2023	FINANCE	WATER DEBT SERVICE	BANK OF NEW YORK MELLON	WATER REVENUE REFUNDING BOND - SERIES 2015	$	1,060.00
35545	01/30/2023	FINANCE	WWTP BOND ADMIN	BANK OF NEW YORK MELLON	2015 WASTEWATER REV REF BOND PMT	$	1,060.00
35546	01/30/2023	ENGINEERING	FAU CMAQ	BLAIR CHURCH & FLYNN	PROFESSIONAL ENGINEERING SERVICES	$	2,861.31
35546	01/30/2023	ENGINEERING	LTF - STREETS	BLAIR CHURCH & FLYNN	PROFESSIONAL ENGINEERING SERVICES	$	2,332.69
35546	01/30/2023	ENGINEERING	MEAS T - ENVIRO	BLAIR CHURCH & FLYNN	PROFESSIONAL ENGINEERING SERVICES	$	2,697.00
35547	01/30/2023	GRANTS	TRANS - FIXED	CALACT	2023 MEMBERSHIP	$	178.75
35547	01/30/2023	GRANTS	TRANS - DAR	CALACT	2023 MEMBERSHIP	$	178.75
35547	01/30/2023	GRANTS	DIAL-A-RIDE	CALACT	2023 MEMBERSHIP	$	178.75
35547	01/30/2023	GRANTS	FIXED ROUTE	CALACT	2023 MEMBERSHIP	$	178.75
35548	01/30/2023	HR	HR/RISK MGT	CA DEPARTMENT OF JUSTICE	12/22 DOJ LIVESCAN FINGERPRINT APPS	$	64.00
35549	01/30/2023	FACILITIES	WWTP	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - WWTP	$	1,068.41
35549	01/30/2023	FACILITIES	PD OPS	CALIFORNIA CLIMATE CONTROL, INC.	HVAC MAINTENANCE - PD	$	575.22
35550	01/30/2023	FINANCE	COMPUTER MAINT	COMCAST	01/23 SVS 8155500320322006	$	92.88
35551	01/30/2023	FIRE	FIRE	DEPARTMENT OF FORESTRY AND FIRE	1ST QTR ACTUAL BILLING FOR CITY CONTR FY 22/23	$	1,272,966.26
35552	01/30/2023	CITY ADMIN	COMMUNITY PROMO	ECONOMIC DEVELOPMENT COMMISSION	2ND QTR EDC CONTRIBUTION FY 22/23	$	44,857.25
35553	01/30/2023	FIRE	FIRE	EPPLER TOWING	TOWING SERVICE	$	750.00
35554	01/30/2023	BUILDING	BUILDING	FIRE SAFETY SOLUTIONS, LLC	FIRE PROTECTION SVS 01/01/23-01/15/23	$	16,040.00
35555	01/30/2023	FINANCE	WATER CONSERV	CITY OF MADERA	TOILET REPLACEMENT REBATE - 9897734	$	100.00
35556	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA COUNTY E D C	3RD QTR INVOICE 21-22 PROGRAM YEAR	$	1,143.95
35556	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA COUNTY E D C	4TH QTR INVOICE 21-22 PROGRAM YEAR	$	1,095.63
35557	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA RESCUE MISSION, INC.	CDBG 21-22 MARCH 2022	$	1,630.33
35557	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA RESCUE MISSION, INC.	CDBG 22/23 JULY 2022	$	1,429.86
35557	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA RESCUE MISSION, INC.	CDBG 22-23 OCT-DEC 2022	$	12,227.18
35557	01/30/2023	GRANTS	CDBG PUBLIC SVC	MADERA RESCUE MISSION, INC.	CDBG 22-23 AUG-SEP 2022	$	8,165.08
35558	01/30/2023	HR	HR/RISK MGT	MADERA TRIBUNE	JOB ADVERSTISEMENT - PUBLIC SAFETY DISPATCHER	$	57.00
35558	01/30/2023	HR	HR/RISK MGT	MADERA TRIBUNE	JOB ADVERSTISEMENT - PW EQUIPMENT OPERATOR	$	91.20
35558	01/30/2023	HR	HR/RISK MGT	MADERA TRIBUNE	JOB ADVERSTISEMENT - ACCT TECH II	$	64.60
35558	01/30/2023	PLANNING	PLANNING	MADERA TRIBUNE	PUBLIC HEARING NOTICE	$	962.00
35559	01/30/2023	PW ADMIN	STREETS	MID VALLEY DISPOSAL INC.	MISC SERVICES	$	8,535.64
35560	01/30/2023	ENGINEERING	AFFORDABLE HOUSING	O'DELL ENGINEERING, INC.	DESIGN SVS - SIDEWALK IMPROVEMENT	$	12,503.00
35560	01/30/2023	PARKS ADMIN	PARKS	O'DELL ENGINEERING, INC.	PARKS DESIGN SERVICES - OLIVE PARK	$	8,794.18
35561	01/30/2023	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	01/23 SERVICE 6690755760-8	$	100.63
35561	01/30/2023	FINANCE	FACILITIES MAINT	PACIFIC GAS & ELECTRIC	01/23 SERVICE 1619119913-8	$	139.19
35562	01/30/2023	FINANCE	FINANCE	FORESTIERE, ANTHONY	REIMBURSEMENT - CPA LICENSE RENEWAL	$	280.00
35563	01/30/2023	PW ADMIN	WATER OPS	PITNEY BOWES, INC.	POSTAGE FEES	$	9.99
35564	01/30/2023	PLANNING	PLANNING	PROVOST & PRITCHARD CONSULTING	PROFESSIONAL CONSULTING SERVICES	$	13,410.92
35565	01/30/2023	ENGINEERING	WATER CAPITAL OUTLAY	QUAD-KNOPF ENGINEERING	PROFESSIONAL ENGINEERING SERVICES	$	1,260.80
35566	01/30/2023	PLANNING	PLANNING	RINCON CONSULTANTS, INC.	PROFESSIONAL CONSULTING SERVICES	$	3,884.00
35567	01/30/2023	WWTP	WWTP	SPARKLETTS	LAB & DRINKING WATER	$	302.48
35568	01/30/2023	WWTP	SEWER CAPITAL OUTLAY	STANTEC CONSULTING SERVICES INC.	WDR PERMIT RENEWAL PROJECT WWTP	$	3,172.00

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
35569	01/30/2023	PW ADMIN	SEWER OPS	STATE WATER RESOURCES CONTROL BOARD	GRADE T2 EXAM FEES	$	45.00
35570	01/30/2023	FACILITIES	FACILITIES MAINT	VILLA GARDENING SERVICE INC	TREE TRIMMING	$	600.00
35571	01/30/2023	FINANCE	AIRPORT OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	(44.05)
35571	01/30/2023	FINANCE	BUILDING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	101.92
35571	01/30/2023	FINANCE	CITY COUNCIL	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	38.01
35571	01/30/2023	FINANCE	FACILITIES MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	50.96
35571	01/30/2023	FINANCE	FIRE	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	152.04
35571	01/30/2023	FINANCE	FLEET MAINT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	0.48
35571	01/30/2023	FINANCE	HR/RISK MGT	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	38.01
35571	01/30/2023	FINANCE	PARKS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	0.48
35571	01/30/2023	FINANCE	PLANNING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	50.96
35571	01/30/2023	FINANCE	STREETS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	12.99
35571	01/30/2023	FINANCE	SEWER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	5.92
35571	01/30/2023	FINANCE	STREET CLEANING	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	0.48
35571	01/30/2023	FINANCE	WATER OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	141.93
35571	01/30/2023	FINANCE	WATER QUALITY	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	38.01
35571	01/30/2023	FINANCE	WWTP	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	74.47
35571	01/30/2023	FINANCE	PD OPS	VERIZON WIRELESS	CITY CELL PHONE CHARGES 12/11/22-01/10/23	$	494.20
35572	01/30/2023	PW ADMIN	WATER CONSERV	OTP- REBATES	TURF REPLACEMENT REBATE	$	660.30
35573	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #33	$	1,700.00
35574	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #36	$	1,700.00
35575	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #23	$	1,700.00
35575	01/30/2023	FINANCE	WATER QUALITY	AR REFUNDS	DEPOSIT REFUND METER #23	$	(507.47)
35575	01/30/2023	FINANCE	WATER UTILITY	AR REFUNDS	DEPOSIT REFUND METER #23	$	(103.28)
35576	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #39	$	1,700.00
35576	01/30/2023	FINANCE	WATER UTILITY	AR REFUNDS	DEPOSIT REFUND METER #39	$	(128.90)
35577	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #1	$	2,500.00
35578	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #3	$	1,700.00
35578	01/30/2023	FINANCE	WATER UTILITY	AR REFUNDS	DEPOSIT REFUND METER #3	$	(470.60)
35579	01/30/2023	FINANCE	WATER FUND	AR REFUNDS	DEPOSIT REFUND METER #16	$	1,700.00
35580	01/30/2023	FINANCE	WATER FUND	OTP- UB REFUNDS	DEPOSIT FROM MAIS TO MUNIS	$	99.13
35581	01/30/2023	FINANCE	WATER FUND	OTP- UB REFUNDS	DEPOSIT FROM MAIS TO MUNIS	$	580.42
35582	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 5645001	$	103.28
35583	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 8570193	$	42.34
35584	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9853003	$	303.95
35585	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 3000002	$	25.01
35586	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9391111	$	20.08
35587	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9917773	$	95.24
35588	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9891748	$	19.05
35589	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9917043	$	123.32

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
35590	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9915924	$	106.29
35591	01/30/2023	UB - WATER	WATER FUND	OTP- UB REFUNDS	UB TERM REFUND 9923609	$	52.32
35592	02/02/2023	CITY ADMIN	GENERAL FUND	CNA SURETY	PUBLIC OFFICIAL BOND - 2023	$	2,041.67
35592	02/02/2023	CITY ADMIN	CITY MANAGER	CNA SURETY	PUBLIC OFFICIAL BOND - 2023	$	1,458.33
187	01/25/2023	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 01/17/2023	$	43.33
188	01/25/2023	FINANCE	FINANCE	PITNEY BOWES, INC.	PREPAID POSTAGE REFILL	$	5,000.00
189	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-02 FOR 01/06/23 PAYROLL	$	2,115.94
190	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-02 FOR 12/23/22 PAYROLL	$	2,712.04
191	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-01 FOR 12/23/22 PAYROLL	$	8,473.98
192	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-01 FOR 01/06/23 PAYROLL	$	9,354.21
193	01/27/2023	PURCHASING	AIRPORT OPS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	1,564.91
193	01/27/2023	PURCHASING	BUILDING	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	163.54
193	01/27/2023	PURCHASING	CENTRAL ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	12.33
193	01/27/2023	PURCHASING	CITY CLERK	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	218.57
193	01/27/2023	PURCHASING	CITY COUNCIL	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	546.03
193	01/27/2023	PURCHASING	CODE ENF	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	906.41
193	01/27/2023	PURCHASING	COMM & REC	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,847.23
193	01/27/2023	PURCHASING	COMMUNITY PROMO	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	503.18
193	01/27/2023	PURCHASING	COMPUTER MAINT	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	6,623.05
193	01/27/2023	PURCHASING	DRAINAGE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	1,712.35
193	01/27/2023	PURCHASING	ENGINEERING	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	1,826.14
193	01/27/2023	PURCHASING	FACILITIES MAINT	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	5,344.60
193	01/27/2023	PURCHASING	FINANCE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	1,694.52
193	01/27/2023	PURCHASING	FIRE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	4,151.23
193	01/27/2023	PURCHASING	FLEET MAINT	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	13,546.49
193	01/27/2023	PURCHASING	GENERAL FUND	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	9,519.74
193	01/27/2023	PURCHASING	GENERAL TRUST	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	787.93
193	01/27/2023	PURCHASING	GRAFFITI ABATE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	617.06
193	01/27/2023	PURCHASING	HR/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,103.87
193	01/27/2023	PURCHASING	INS/RISK MGT	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	220.00
193	01/27/2023	PURCHASING	INTERMODAL BLDG	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	509.14
193	01/27/2023	PURCHASING	LMD SERVICES	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	329.25
193	01/27/2023	PURCHASING	MEAS K - FIRE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	10,369.71
193	01/27/2023	PURCHASING	PARKS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	4,729.30
193	01/27/2023	PURCHASING	PARKS ADMIN	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	389.61
193	01/27/2023	PURCHASING	PLANNING	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,211.75
193	01/27/2023	PURCHASING	STREETS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	9,169.43
193	01/27/2023	PURCHASING	RECREATION	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	55.91
193	01/27/2023	PURCHASING	SEWER OPS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	5,397.10
193	01/27/2023	PURCHASING	SOLID WASTE	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	695.13

CHECK	PAY DATE	DEPARTMENT	PAID FROM ORG	ISSUED TO	DESCRIPTION		AMOUNT
193	01/27/2023	PURCHASING	SPORTS PROGRAM	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	12.97
193	01/27/2023	PURCHASING	SR CITIZEN COMM	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	199.98
193	01/27/2023	PURCHASING	SUPP LAW ENF	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	1,369.07
193	01/27/2023	PURCHASING	TRANS - FIXED	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,904.42
193	01/27/2023	PURCHASING	TRANS - DAR	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,606.81
193	01/27/2023	PURCHASING	WATER OPS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	10,542.50
193	01/27/2023	PURCHASING	WATER QUALITY	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	3,779.25
193	01/27/2023	PURCHASING	WWTP	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	5,991.06
193	01/27/2023	PURCHASING	SPECIAL EVENTS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	2,116.98
193	01/27/2023	PURCHASING	PD OPS	US BANK CORPORATE PAYMENT SYSTEMS	12/22 CALCARD CHARGES	$	5,518.75
194	01/27/2023	FINANCE	PAYROLL TRUST	NAVIA BENEFIT SOLUTIONS INC	FSA SECTION 125 DISBURSEMENT 01/24/2023	$	37.24
195	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-01 FOR 01/20/23 PAYROLL	$	9,565.19
196	01/27/2023	FINANCE	PAYROLL TRUST	N.P.C.-ORCHARD TRUST COMPANY	PLAN #340227-02 FOR 01/20/23 PAYROLL	$	2,123.20
197	02/02/2023	FINANCE	PAYROLL TRUST	MID-MGMT EMPLOYEE GROUP	01/23 MONTHLY DUES	$	2,365.00
198	02/02/2023	HR	CITY CLERK	EMPLOYEE BENEFIT SPECIALISTS, INC.	02/23 BENEFIT PREMIUMS	$	848.00
198	02/02/2023	HR	PAYROLL TRUST	EMPLOYEE BENEFIT SPECIALISTS, INC.	02/23 BENEFIT PREMIUMS	$	369,085.73
198	02/02/2023	HR	PD OPS	EMPLOYEE BENEFIT SPECIALISTS, INC.	02/23 BENEFIT PREMIUMS	$	848.00
199	02/02/2023	FINANCE	MEAS K - FIRE	BANK OF NEW YORK MELLON	2019 LEASE REVENUE BOND PAYMENT	$	226,300.00
199	02/02/2023	FINANCE	WWTP BOND ADMIN	BANK OF NEW YORK MELLON	WATER REVENUE REFUNDING BOND - SERIES 2015	$	234,434.18
200	02/02/2023	FINANCE	WWTP BOND ADMIN	BBVA USA	2021 WASTEWATER REV REF BOND	$	68,532.10
			BANK #1 - UNION BANK GENERAL ACCOUNT TOTAL			**$**	**2,974,999.94**

REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: B-3

SUBJECT:

Informational Report on Personnel Activity

RECOMMENDATION:

This report is submitted for informational purposes only and there is no action requested from the City Council (Council).

SUMMARY:

The purpose of this report is to provide the Council a monthly informational update on employment matters, including new hires, transfers, and terminations.

DISCUSSION:

The Civil Service Commission met February 7, 2023, and approved eligibility lists for the following classifications:

- Parks Manager
- Accounting Technician II
- Public Works Equipment Operator
- Police Officer I
- Police Officer II
- Police Officer Trainee

The following employees began employment with the City since our last report.

Table 1: *New Hires and Re-hires*

Name	Position	Department	Status*	Effective Date
Jannalyn Milam	Records Clerk	Police Department	FT	1/17/23

Table 1: *New Hires and Re-hires, continued*				
Name	Position	Department	Status*	Effective Date
Jose Morales	Building Permit Technician	Building Department	FT	1/17/23
Sergio Mercado Ortiz	Parks Worker I	Parks & Community Services	FT	1/17/23
Miguel Calderon	Park Aide	Parks & Community Services	PT	1/17/23
Daniel Melendez	Public Works Maintenance Worker I	Public Works – Safe & Clean Team	PT	1/30/23
Robert Holt	GIS Technician	Planning Department	PT	1/30/23

*Status: PT = Part Time, FT = Full Time

The following promotions, transfers, or assignment changes occurred since our last report.

Table 2: *Promotions, Transfers, or Assignment Changes*			
Name	Old Position	New Position	Effective Date
Kristi Johnson	Program Manager – Grants (full time)	Program Manager – Grants (part time)	1/28/23
Mercedes Bravo	Administrative Assistant – Building Department	Administrative Assistant – Parks & Community Services	1/30/23
Tara Maggiore	Public Safety Dispatcher (provisional appointment)	Records Clerk	1/16/23

The following employees separated from employment since our last report.

Table 3: *Separations*				
Name	Position	Department	Status*	Effective Date
Robert Salas	Park Aide	Parks & Community Services	PT	1/7/23
David Contreras	Park Aide	Parks & Community Services	PT	1/14/23
Brian Majors	Police Officer II	Police Department	FT	1/17/23

Table 3: *Separations, continued*				
Name	Position	Department	Status*	Effective Date
Ernesto Solis	Public Works Maintenance Worker I	Public Works – Safe & Clean Team	PT	1/20/23
Sonia Haro	Park Aide	Parks & Community Services	PT	1/21/23
Estevan Romero	Payroll Specialist	Finance Department	FT	1/27/23

*Status: PT = Part Time, FT = Full Time

FINANCIAL IMPACT:

Funding for positions and employees to fill those positions is contemplated annually by the Council in the budget process. During the course of any given fiscal year, individual employees filling specific positions may change due to a number of various circumstances. All hiring and termination decisions are subject to the approval of the City Manager.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:

None

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: B-4

SUBJECT:

Informational Report on Contract City Attorney Services and Litigation Expenditures

RECOMMENDATION:

This report is submitted for informational purposes only and there is no action requested from the City Council (Council).

SUMMARY:

The purpose of this report is to provide the Council an informational monthly update on expenditures for contract City Attorney services, as well as specialized legal representation in various matters of litigation.

DISCUSSION:

The following information summarizes billings paid for services formerly performed by the City's in-house City Attorney. This report captures December 2022 invoices received, as well as the Fiscal Year (FY) 2022/23 tracking of invoices received, through a FY 2022/23 Year-to-Date (YTD) column.

If Council desires additional information in future iterations of this report, please advise and staff will provide those details.

Firm: Montoy Law Corporation (City Attorney Services and Litigation)
Billing Periods: December 2022

Matter	*Charges*	
	December 2022	FY 2022/2023 (YTD)
General Legal Review/Advice	$282.00	$1,927.00
City Clerk	$141.00	$2,232.50

Attendance at Council Meetings & Requests for Information/Research	$1,175.00	$13,348.00
City Manager	$1,386.50	$1,739.00
Review and Advice on Agreements	$1,269.00	$9,987.50
Planning	$1,504.00	$21,267.50
Planning Commission	$376.00	$3,736.50
Finance	$470.00	$3,243.00
Successor Agency	$0	$0
Public Works/Engineering	$47.00	$7,379.00
Police Department - General	$0	$1,245.50
Economic Development	$0	$0
Personnel/Payroll	$70.50	$611.00
Municipal Code Enforcement/Updates	$0	$94.00
Ordinances	$94.00	$3,405.50
Cannabis	$587.50	$2,068.00
Total Advisory Services	$7,402.50	$72,284.00
Total Litigation Services	$1,491.50	$23,161.00
Discounted Hours	($395)	($636.50)
Shipping	$0	$43.75
Travel Expenses	$0	$447.67
Total Advisory & Litigation Services	**$8,499.00**	**$95,299.92**

FINANCIAL IMPACT:

For FY 2022/23, expenditures for invoices related to legal fees total $95,299.92. This represents expenditures for specific City Attorney services. A summary of invoices received to date are summarized per the following table.

Legal Invoices FY 2020/21 YTD	
City Attorney Advisory Services	
Montoy Law Corporation	$72,284.00
Litigation Services (Including discounted hours, travel & shipping)	
Montoy Law Corporation	$23,161.00
Total City Attorney and Litigation Services YTD	**$95,299.92**

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

The information contained herein is not addressed by the Vision Madera 2025 plan, nor is the information in conflict with that plan.

ALTERNATIVES:

This report is for informational purposes only.

ATTACHMENTS:
None

REPORT TO CITY COUNCIL

Approved by:

Marcela Zuniga

Marcela Zuniga, Grants Administrator

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: B-5

SUBJECT:

Community Development Block Grant (CDBG) McNally Park Project 2022-2023 Subrecipient Agreement

RECOMMENDATION:

Adopt a Resolution Approving the City of Madera Parks Department Subrecipient Agreement for the allocation of CDBG funds towards McNally Park in the amount of $609,307

SUMMARY:

The City of Madera (City) received notification from the U.S. Department of Housing and Urban Development (HUD) on May 13, 2022, that it was eligible to receive an allocation for the CDBG 2022-2023 fiscal year in the amount of $922,010. It is noted that there is also an additional $60,000 of reallocation housing funds from the 2021-2022 allocation that will be reallocated into this Action Plan. On July 20, 2022 a public hearing was held for City Council (Council) to approve final funding allocations and enter into agreements with grant subrecipients. The subject subrecipient agreement is with the Parks Department.

DISCUSSION:

The City received a total of 11 applications for the CDBG 2022-2023 Notice of Funding Availability cycle, including: 2 for Administration, 7 for Public Services, and 2 for Capital Projects/Public Improvements. The applicants provided brief presentations to the Block Grant Commission (BGC) during their special meeting on June 6, 2022 and June 8, 2022. Staff then brought those recommendations before Council on June 15, 2022, during which meeting Council approved tentative allocations. On July 20, 2022 final allocations were presented and approved by Council.

The total available allocation for Capital Projects/Public Improvements is $659,307. On June 15, 2022, Council approved two tentative allocations for the City of Madera Engineering Department

and for the City of Madera Public Works Department, each in the amount of $25,000. Then during the July 20, 2022 Council meeting, staff updated the allocation request to include the City of Madera McNally Park Project request for the remaining eligible balance of $609,307. Staff explained the Block Grant Commission was also aware and in support of said allocation. On July 20, 2022 Council approved all recommended capital/public improvement projects. The McNally Park Project was incorporated into the 2022-2023 Annual Action Plan.

Table 1: *City Council Approved Capital Projects/Public Improvements Allocations*	
City Department	*City Council Final Allocations*
Engineering Department – *Front Desk Counter*	$25,000
Public Works Department - *Sidewalk and ADA Corner Ramp Improvements*	$25,000
Parks Department – *McNally Park Project*	$609,307
Total	**$659,307**

The McNally Park Project was approved, however during the July 20, 2022 meeting receipt of the final application was still pending.

FINANCIAL IMPACT:

This allocation will not have an impact on the General Fund. The City administers the grant with CDBG administration funds available and City's CDBG allocations will be administered with current City staff.

ALTERNATIVES:

As an alternative, Council may:

1. Direct staff to obtain additional information on this project.

ATTACHMENTS:

1. Resolution

   Exhibit 1- City of Madera Parks Department – McNally Park Project

   - Exhibit A – Budget
   - Exhibit B – Application
   - Exhibit C – Quarterly Activity Report
   - Exhibit D – CDBG Certifications
   - Exhibit E – CDBG Accessibility Requirements

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL, OF THE CITY OF MADERA, CALIFORNIA, APPROVING A 2022/23 COMMUNITY DEVELOPMENT BLOCK GRANT SUBRECIPIENT AGREEMENT FOR SERVICES ($609,307) WITH CITY OF MADERA, PARKS & COMMUNITY SERVICES

WHEREAS, the City Council has considered approval of the 2022/23 Community Development Block Grant Subrecipient Agreement with the City of Madera Parks Department in the amount of $609,307 ("Agreement"); and

WHEREAS, a copy of the Agreement is attached hereto as Exhibit 1 and incorporated by reference.

NOW, THEREFORE, the City Council of the City of Madera finds, determines, resolves and orders as follows:

1. The recitals listed above are true and correct.
2. The Council approves the Agreement between the City and the City of Madera Parks Department.
3. This resolution is effective upon receipt of written confirmation from the U.S. Department of Housing and Urban Development of the City of Madera 2022/23 Action Plan approval.
4. The Director of Financial Services is hereby authorized to take such action to implement the terms of the Resolution.
5. The City Clerk with concurrence from the City Attorney is authorized to make clerical and non-material corrections to this resolution and the Agreement.
6. This resolution is effective immediately upon adoption.

*****

COMMUNITY DEVELOPMENT BLOCK GRANT
SUBRECIPIENT AGREEMENT
BETWEEN THE CITY OF MADERA AND CITY OF MADERA - PARKS DEPARTMENT

This Community Development Block Grant Subrecipient Agreement ("Agreement") is entered into, effective on the date of July 1, 2022, by and between the City of Madera ("City") and CITY OF MADERA - PARKS DEPARTMENT, hereafter referred to as "SUBRECIPIENT."

RECITALS

A. This Agreement sets forth the responsibilities of City and Subrecipient in accomplishing the objectives of the United States Department of Housing and Urban Development (HUD) Community Development Block Grant as set forth in the Housing and Community Development Act of 1974, (hereinafter referred to as "CDBG"), as amended.

B. The City has been designated as the sponsoring agency to administer and implement the program for the Community Development Block Grant (CDBG) activities of the CITY, and in accordance with the provisions of Title I of the Housing and Community Development Act of 1974, as amended, and the laws of the State of California.

C. Under the CDBG regulations the City may grant the CDBG funds to nonprofit organizations or public agencies for certain purposes.

D. City agrees to engage the services of Subrecipient, and Subrecipient agrees to perform the services for CITY hereinafter described, for the compensation, during the term, and otherwise subject to the covenants and conditions hereinafter set forth.

AGREEMENT

1. Services

The Subrecipient shall provide all services and responsibilities as set forth in the project design, which is attached to this Agreement, marked as **EXHIBIT "B",** and incorporated herein by reference.

2. Funding and Method of Payment

a. Compensation

Payments shall be made after receipt and verification of actual expenditures incurred by the Subrecipient in the performance of this Agreement and shall be documented to the City by the tenth (10^{th}) day of the month following the end of each quarter. Allowable expenditures under this Agreement are specifically established, attached and incorporated by reference as **EXHIBIT**

"A".

The total obligation of the City under this Agreement shall not exceed $609,307 in fiscal year 2022-2023. Any compensation not consumed by expenditures of the SUBRECIPIENT by the expiration of this Agreement shall automatically revert to the CITY.

b. Public Information

The Subrecipient shall disclose in all public information its funding source.

c. Lobbying Activity

The Subrecipient shall not directly or indirectly use any of the funds provided under this Agreement for publicity, lobbying, or propaganda purposes designed to support or defeat legislation pending before the Congress of the United States or the Legislature of the State of California.

d. Political Activity

The Subrecipient shall not directly or indirectly use any of the funds under this Agreement for any political activity or to further the election or defeat of any candidate for public office.

3. Fiscal Compliance

The SUBRECIPIENT shall be subject to the same fiscal regulations imposed on CITY by the U. S. Department of Housing and Urban Development for the use of CDBG funds.

4. Program Income

SUBRECIPIENT shall report quarterly all program income as required under 24 CFR 570.503(b)(3) generated by activities carried out with CDBG funds made available under this Agreement. The use of program income by the SUBRECIPIENT shall comply with the requirements set forth at 24 CFR 570.504. By way of further limitations, the Subrecipient may use such income during the contract period for activities permitted under this Agreement and shall reduce requests for additional funds by the amount of any such program income balance on hand. All unexpended program income shall be returned to City at the end of the contract period. Any interest earned on cash advances from the U.S. Treasury and from funds held in a revolving fund account is not program income and shall be remitted promptly to City.

5. Compliance with Laws

If the SUBRECIPIENT receives CDBG funding under this Agreement, SUBRECIPIENT shall comply with all rules and regulations established pursuant to the Housing and Community

Development Act of 1974 and its amendments and Uniform Administrative Requirements under 24 CFR 570.503(b)(4). The Subrecipient and any subcontractors shall comply with all applicable local, State and Federal regulations, including but not limited to those requirements listed in Community Development Block Grant certifications attached hereto and incorporated herein by reference as **EXHIBIT "D".**

6. Administrative Requirements/Financial Management/Accounting Standards

Subrecipient agrees to comply with 24 CFR 84.21-28 and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.

7. Costs Principles

Subrecipient shall administer its program in conformance with OMB Uniform Guidance. These principles shall be applied for all costs incurred whether charged on a direct or indirect basis.

8. Contract Administration

City shall retain the right to administer this Agreement to verify that Subrecipient is performing its obligations in accordance with the terms and conditions of this Agreement. Subrecipient and City shall comply with all applicable provisions of law and the rules and regulations, if any, of governmental authorities having jurisdiction over matters the subject thereof.

9. Period of Performance (Term of Agreement)

The Subrecipient shall commence performance under this Agreement on July 21, 2022, and shall end its performance June 30, 2023, unless terminated sooner as provided for elsewhere in this Agreement. The Agreement may be extended by written modification of the parties.

10. Records

a. Record Establishment and Maintenance

Subrecipient shall establish and maintain records in accordance with those requirements prescribed by City, with respect to all matters covered by this Agreement. Subrecipient shall retain all fiscal books, account records, and client files for services performed under this Agreement for at least three (3) years from the date of the final payment under this Agreement or until all State and Federal audits are completed for that fiscal year, whichever is later. Pursuant to State and Federal law, it is the intent of the parties to this Agreement that the Subrecipient shall be reimbursed for actual costs incurred in the performance of this Agreement but that no profit is to accrue to the Subrecipient on account of such performance.

SUBRECIPIENT shall maintain all records required by the Federal regulations specified in 24 CFR 570.506 that are pertinent to the activities to be funded under this Agreement. Such records shall include but not be limited to:

1. Records providing a full description of each activity undertaken;
2. Records demonstrating that each activity undertaken meets one of the National Objectives of the CDBG program;
3. Records required to determine the eligibility of activities;
4. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance;
5. Records documenting compliance with the fair housing and equal opportunity components of the CDBG program;
6. Financial records as required by 24 CFR 570.502, and 24 CFR 84.21-28; and
7. Other records necessary to document compliance with 24 CFR 570.503(b)(5).

b. Reports/Required Notifications

The Subrecipient shall submit reimbursement claims with substantiating invoices and time-cards signed by both the employee and applicable Authorizing Official of the Subrecipient. Reports shall consist of the Quarterly Reporting Form. This form is contained in **EXHIBIT "C"** attached hereto and incorporated herein by reference.

The Subrecipient shall also furnish to the City such statements, records, reports, data, and information as the City may request pertaining to matters covered by this Agreement. In the event that the Subrecipient fails to provide such reports, it shall be deemed sufficient cause for the City to withhold payments until there is compliance. In addition, the Subrecipient shall provide written notification and explanation to the CITY within five (5) days of any funds received from another source to conduct the same services covered by this Agreement.

City shall notify Subrecipient in writing within thirty (30) days of any potential State or Federal exception discovered during an examination. Where findings indicate that program requirements are not being met and State and Federal participation in this program may be imperiled in the event that corrections are not accomplished by Subrecipient within thirty (30) days, written notification shall constitute City's intent to terminate this Agreement.

Subrecipient shall report to City promptly and in written detail, each notice of claim of copyright infringement received by Subrecipient with respect to all subject data delivered under this Agreement. Subrecipient shall not affix any restrictive markings upon any data. If markings are affixed, City shall have the right at any time to modify, remove, obliterate, or ignore such markings.

c. CDBG Reporting Requirements

The City will inform Subrecipient in writing if CDBG funds are provided under this

Agreement, which require Subrecipient to submit an application or to complete a record as an integral part of receiving these funds.

Subrecipient shall submit with each quarterly invoice copies of paid invoices/receipts, copies of cash receipts or checks used to pay each invoice submitted, copies of timecards and related pay stubs for reimbursement.

11. Assignment

Subrecipient may not assign or transfer their obligation of this Agreement or any rights hereunder without the prior written consent of the other party.

12. Subcontracts

If the Subrecipient should propose to subcontract with one or more third parties to carry out a portion of those services described in **EXHIBIT "B"** insofar as it deems proper or efficient, any such subcontract shall be in writing and approved by the CITY prior to execution and implementation. Any such subcontract, together with all other activities performed, or caused by the Subrecipient, shall not allow compensation greater than the total project budget contained in **EXHIBIT "A."** An executed copy of any such subcontract shall be submitted to the City before any implementation and shall be retained by the City.

The Subrecipient shall be responsible to the City for the proper performance of any subcontract. Any subcontractor shall be subject to all of the same terms and conditions that the Subrecipient is subject to under this Agreement. No officer or director of the Subrecipient shall have any direct monetary interest in any subcontract made by the Subrecipient. A direct monetary interest contrary to this paragraph shall be deemed to exist, if an officer or director of the Subrecipient is also an owner, officer, or director of a corporation, association, or partnership subcontracting with the Subrecipient.

In addition, if the Subrecipient receives CDBG funds under this Agreement, the subcontractor shall be subject to CDBG federal regulations, including those listed in **EXHIBIT "D".**

13. Conflict of Interest

No officer, employee, or agent of the City who exercises any function or responsibility for planning and carrying out of the services provided under this Agreement shall have any direct or indirect personal financial interest in this Agreement. The Subrecipient shall comply with the provisions of 24 CFR 570.611 with respect to conflicts of interest and covenants hat it presently has no financial interest, direct or indirect, which would conflict in any manger or degree with the performance of this Agreement. The Subrecipient further covenants that in the performance of this Agreement, no person having such a financial interest shall be employed or retained by Subrecipient.

14. Discrimination

a. Eligibility for Services

The Subrecipient shall prepare and make available to the CITY and to the public all eligibility requirements to participate in the program plan set forth in **EXHIBIT "B."** No person shall, on the grounds of race, color, national origin, sex, religion, age, or disability status, be excluded from participation in, and denied the benefits of, or be subjected to discrimination with respect to the services funded under this Agreement.

The Subrecipient's services shall be accessible to the physically disabled, and the services of a translator, signer or assistive listening device shall be made available. Subrecipient, in its marketing materials, shall specify assistance to access its services is available for deaf and hard-of-hearing persons by calling 711 or 1-800-735-2929 and, for voice users, 1-866-735-2922 for TTY Relay Services. Subrecipient shall comply with requirements set forth in **EXHIBIT E**, Accessibility for Persons with Disabilities to Non-Housing Programs funded by Community Development Block Grant Funds – Section 504 of the Rehabilitation Act of 1973, the Americans With Disabilities Act, and the Architectural Barriers Act.

b. Employment Opportunity

The Subrecipient shall comply with the CITY policy, the Community Development Block Grant regulations, and the Equal Employment Commission guidelines, which forbids discrimination against any person on the grounds of race, color, national origin, sex, religion, age, familial status, disability status, or any other status protected by law in employment practices. Such practices include retirement, recruitment advertising, hiring, layoff, termination, upgrading, demotion, transfer, rates of pay or other forms of compensation, use of facilities, and other terms and conditions of employment.

c. Suspension of Compensation

If an allegation of discrimination occurs, the City shall withhold all further funds until the Subrecipient can show by clear and convincing evidence to the satisfaction of the City that funds provided under this Agreement were not used in connection with the alleged discrimination.

d. Nepotism

Except by written consent of the City, no person shall be employed by the Subrecipient who is related by blood or marriage or who is a member of the Board of Directors or an officer of the Subrecipient. In the event HUD determines a CDBG-funded Subrecipient's organization/agency operations violate federal rules and regulations with regard to nepotism and/or conducts business and a conflict of interest issue arises, then Subrecipient shall accept all responsibility to return any CDBG funds received from City.

15. Termination

a. This Agreement may be immediately terminated by City for cause where in the determination of City, any of the following conditions exist: (1) an illegal or improper use of funds, (2) failure to comply with any terms of this Agreement, (3) a materially incorrect or incomplete report, (4) an improper performance of services.

b. Any one of or combination of the above conditions will constitute grounds for suspension or termination of the Agreement. In no event shall any payment by the City hereunder constitute a waiver by the City of any breach of this Agreement or any default which may then exist on the part of the Subrecipient, nor shall such payment impair or prejudice any remedy available to the City with respect to the breach of default. When there is a breach of this Agreement, as defined by this section, the City may, in its sole discretion, immediately suspend or terminate this Agreement.

c. City shall have the option to terminate this Agreement without obligation of City to reimburse Subrecipient from the date the Federal or State Government withholds or fails to disburse funds to City. In the event such government withholds or fails to disburse funds, City shall give Subrecipient notice of such funding limitation or termination within a reasonable time after City receives notice of same.

d. Upon thirty (30) days written notice to the other party, either party may terminate this Agreement without cause. Notice shall be deemed served upon mailing.

16. Amendments

Adjustment of any line item within the total approved budget contained in **EXHIBIT "A**" or changes in the nature or scope of the program plan set forth in **EXHIBIT "B"** may be approved in writing by the City Manager, or his designee.

17. Administration

The City of Madera Grants Administration Department shall administer this Agreement.

18. Evaluation

The City shall monitor and evaluate the performance of the Subrecipient under this Agreement to determine to the best possible degree the success or failure of the services provided under this Agreement and the adequacy of the program plan contained in **EXHIBIT "B."** The Subrecipient shall participate in evaluation of the program.

Subrecipient shall cooperate fully with City, State and Federal agencies, which shall have the right to monitor and audit all work performed under this Agreement.

Subrecipient shall also agree to on-site monitoring and personal interviews of participants, Subrecipient's staff, and employees by appropriate City staff on at least a quarterly basis.

19. Governing Law

Any controversy or claim arising out of or relating to this Agreement which cannot be amicably settled without court action shall be litigated only in Madera, California. The rights and obligations of the parties and all interpretations and performance of this Agreement shall be governed in all respects by the laws of the State of California.

20. Reversion of Assets

The Subrecipient must obtain prior written approval from the City whenever there is any modification or change in the use of any property acquired or improved, in whole or in part, using CDBG funds. If any real or personal property acquired or improved with CDBG funds is sold and/or is utilized by the Subrecipient for a use which does not qualify under the CDBG program, the Subrecipient shall reimburse the City in an amount equal to the current fair market value of the property, less any portion thereof attributable to expenditures of non-CDBG funds. These requirements shall continue in effect for the life of the property. In the event the CDBG program is closed-out, the requirements of this Section shall remain in effect for activities or property funded with CDBG funds, unless action is taken by the Federal government to relieve the City of these obligations.

21. Breach of Agreement

In the event the SUBRECIPIENT fails to comply with any of the terms of this Agreement, the CITY may, at its option, deem the SUBRECIPIENT's failure as a material breach of this Agreement and utilize any of the remedies set forth in 24 CFR 85.43 or that it deems appropriate. Should the CITY deem a breach of this Agreement material, the CITY shall immediately be relieved of its obligations to make further payment as provided herein. In addition to the Agreement being terminated by the CITY in accord with a material breach of this Agreement by the SUBRECIPIENT, this Agreement may also be terminated for convenience by the CITY in accord with 24 CFR 85.44.

22. No Third-Party Beneficiaries

This Agreement is not intended to create and does not create any rights in or benefits to any third party, nor will it be deemed to confer rights or remedies upon any person or legal entity not a party to this Agreement.

23. Indemnification

Subrecipient shall indemnify, defend, and hold harmless the City, and its officers, employees, and agents ("City indemnitees"), from and against any and all causes of action,

claims, liabilities, obligations, judgments, or damages, including reasonable legal counsels' fees and costs of litigation ("claims"), arising out of the Subrecipient's performance of its obligations under this agreement or out of the operations conducted by Subrecipient, including the City's active or passive negligence, except for such loss or damage arising from the sole negligence or willful misconduct of the City. In the event the City indemnitees are made a party to any action, lawsuit, or other adversarial proceeding arising from Subrecipient's performance of this agreement, the Subrecipient shall provide a defense to the City indemnitees, or at the City's option, reimburse the City indemnitees their costs of defense, including reasonable legal counsels' fees, incurred in defense of such claims.

24. Independent Contractor

Subrecipient and its subcontractors shall perform this Agreement as independent contractors and not as officers, employees, agents or volunteers of City. Nothing contained in this Agreement shall be deemed to create any contractual relationship between City and Subrecipient's employees or subcontractors, nor shall anything contained in this Agreement be deemed to give any third party, including but not limited to Subrecipient's employees or subcontractors, any claim or right of action against City.

25. Insurance Requirements for Subrecipients

Without limiting Subrecipient's indemnification of City, and prior to commencement of Work, Subrecipient shall obtain, provide, and continuously maintain at its own expense during the term of the Agreement, and shall require any and all Subcontractors and Subconsultants of every Tier to obtain and maintain, policies of insurance of the type and amounts described below and in form satisfactory to the City.

Minimum Scope and Limits of Insurance

Subrecipient shall maintain limits no less than:

- $500,000 **General Liability** (including operations, products and completed operations) per occurrence, $1,000,000 general aggregate, for bodily injury, personal injury and property damage, including without limitation, blanket contractual liability. Coverage shall be at least as broad as Insurance Services Office (ISO) Commercial General Liability coverage form CG 00 01.
- $500,000 **Automobile Liability** combined single limit per accident for bodily injury or property damage at least as broad as ISO Form CA 00 01 for all activities of Subrecipient arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles. This provision shall not apply if Subrecipient's activities do not include driving in the performance of the proposed scope of work.

- **Worker's Compensation** as required by the State of California and $500,000 **Employer's Liability** per accident for bodily injury or disease.

Maintenance of Coverage

Subrecipient shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Work hereunder by Subrecipient, its agents, representatives, employees, subcontractors or subconsultants as specified in this Agreement.

Proof of Insurance

Subrecipient shall provide to the City certificates of insurance, as required, as evidence of the insurance coverage required herein. Insurance certificates must be approved by the City prior to commencement of performance. Current evidence of insurance shall be kept on file with the City at all times during the term of this Agreement. Agency reserves the right to require complete, certified copies of all required insurance policies, at any time.

Acceptable Insurers

All insurance policies shall be issued by an insurance company currently authorized by the Insurance commissioner to transact business of insurance in the State of California, with an assigned policyholders' Rating of A- (or higher) and a Financial Size Category Class VII (or larger), in accordance with the latest edition of Best's Key Rating Guide.

Enforcement of Contract Provisions (non estoppel)

Subrecipient acknowledges and agrees that any actual or alleged failure on the part of the City to inform Subrecipient of non-compliance with any requirement imposes no additional obligations on the City, nor does it waive any rights hereunder.

Specifications not Limiting

Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If Subrecipient maintains higher limits than the minimums required above, the entity shall be entitled to coverage at the higher limits maintained by Subrecipient.

Notice of Cancellation

Subrecipient agrees to oblige its insurance agent or broker and insurers to provide to the City with thirty (30) calendar days' notice of cancellation (except for nonpayment for which ten (10) calendar days' notice is required) or nonrenewal of coverage for each required coverage.

Self-insured Retentions

Any self-insured retentions must be declared to and approved by the City. The City reserves the right to require that self-insured retentions be eliminated, lowered or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by the City's Risk Manager.

Timely Notice of Claims

Subrecipient shall give the City prompt and timely notice of claims made or suits instituted that arise out of or result from Subrecipient's performance under this Agreement, and that involve or may involve coverage under any of the required liability policies.

Additional Insurance

Subrecipient shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgement may be necessary for its proper protection and prosecution of the Work.

26. Violation of Federal Rules and Regulations

In the event HUD determines a CDBG-funded Subrecipient has violated Federal rules and regulations and HUD requires repayment of CDBG funds, then Subrecipient shall repay any CDBG funds within 90 days of a written request from CITY.

27. General Provisions

a. Entire Agreement

This Agreement constitutes the entire agreement between Subrecipient and City with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications and understandings of any nature whatsoever unless expressly included in this Agreement.

b. Notice

Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid first-class mail:

To the City:
City of Madera – Grants Department
205 W. 4th St.
Madera, CA 93637

To the Subrecipient:
CITY OF MADERA – PARKS DEPARTMENT
701 E. 5th Street
Madera, CA 93638

at his/her address by notifying the other party of the change of address in writing. Notice shall be deemed communicated at the time personally delivered or in seventy-two (72) hours from the time of mailing if mailed as provided in this Section.

c. Interpretation

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

d. Severability

In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement that are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

e. Execution in Counterparts

This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by and through their respective officers thereunto duly authorized as set forth below.

CITY OF MADERA:

By: _____
Santos Garcia, Mayor

Date: _____

ATTEST:

By: _____
Alicia Gonzales, City Clerk

Date: _____

CITY OF MADERA – PARKS DEPARTMENT :

By: _____
City of Madera - Parks Department

Date: _____

APPROVED AS TO LEGAL FORM:

By: _____
Hilda Cantú Montoy, City Attorney

Date: _____

Exhibit A

FY 2022-2023 Budget
CITY OF MADERA - PARKS DEPARTMENT
McNally Park Project

Budget Line Item	Madera
Personnel Lines needed: 1	
Staff Salary and Benefits	$24,602
Taxes	
Subtotal Personnel	$24,602
Non-Personnel	
Move-In Assistance	
Supplies & Materials	
Equipment	
Communications	
Meetings & Convenings	
Travel & Transportation	
Training	
Consulting	
Evaluation	
Other Lines needed:	
Construction/Renovation	$549,956
Construction Management	$34,749
Subtotal Non-Personnel	$584,708
Total Personnel & Non-Personnel	$609,307
Indirect Costs	
TOTAL	$609,307
Number of Persons Served:	
Cost per Individual	

Choose Font: 16

CDBG 2022/2023 GRANT APPLICATION
PUBLIC SERVICES, CAPITAL PROJECTS, & PUBLIC IMPROVEMENTS

Exhibit B – Project/Program Summary

Application Type	Capital Project/Public Improvements
Legal Name of Organization:	City of Madera - Parks & Community Services Department
Name of Project: McNally Park Rehabilitation Project	
Street Address/Service Area of Project:	825 S A Street
City: Madera	Zip: 93638
Amount Requested for this Project:	$609,307
Amount of Leveraged Funds Available for this Project:	$0

Mailing Address:	701 E 5th Street
City: Madera	Zip: 93637
Grant Administrator : Joseph Hebert	Title: Parks & Community Services Director
Phone: 5596615491	Email: jhebert@madera.gov
SAM Number: System for Award Management (Formerly, CCR) Number	
UEI Number:	Federal EIN/TIN Number: 946000365
Program/Project Administrator: Joseph Hebert	Title: Parks & Community Services Director
Phone: 5596615491	Email: jhebert@madera.gov
Type of Entity/Organizational Structure City Department/Public Agency	
Brief Project Description(50 Words Max): The proposed rehabilitation project at McNally Park will consist of the replacement of park amenities, such as playground equipment, benches, trash receptacles, drinking fountains, basketball rings and nets, and barbeques, as well as the reconstruction of one of the two existing basketball courts. The basketball court reconstruction will consist of removing the existing, weathered asphalt court and replacing it with a concrete court.	

CDBG CAPITAL PROJECTS/PUBLIC IMPROVEMENTS APPLICATION

B. ACTIVITY DESCRIPTION

1. Summary description of proposed project and anticipated accomplishment. (If desired, attach diagram of the area in the attachments section):

2. Need (Explain why project is needed.)

3. Please identify other sources of funds to implement this project. If funds other than CDBG are proposed, please provide supporting documentation/letters of commitment.

4 Timetable (assuming a start date of July 1, 2022). Will your proposal meet these goals in one year? Give starting date for activity and significant milestone completion timeframes. (Insert any timeline attachment in the Attachments section)

5. What measurable goals will your program deliver?

6. What are the project's expected outcomes? How are the outcomes assessed?

7. Mark the box below that indicates the national objective met:

- ○ **Activities Benefiting Low and Moderate-Income Persons.** 570.208(a)
  - ○ **LMA-Area Benefit.** 570.208(a)(1) Area-wide activities benefit ALL residents in a particular area, where at least of the people are low and moderate-income. The service area of the project must be specifically identified. If this objective is selected, upload a service area map that includes all Census Tracts and Block Groups served by your project and a calculation of the low/mod-income percentage. Click Here to verify Census Tracts and Block Groups for CDBG LMA Service Area Map
  - ○ **LMC-Limited Clientele.** 570.208(a)(2).
    - ○ **Limited Clientele. 570.208(a)(2)(i)** Activities benefit low and moderate-income (LMI) persons without regard to the area being served. At least of the persons participating in the activity must be low and moderate-income. Indicate how your organization verifies income eligibility of clients.
      - ○ **Presumed Benefit.** 570.208(a)(2)(i)(A) Clients served are primarily and specifically from one of the following groups:
        - ○ Abused children
        - ○ Battered spouse
        - ○ Ederly persons (62 years of age or older)
        - ○ Illiterate persons
        - ○ Migrant farm workers
        - ○ Handicapped individuals
        - ○ Homeless persons
        - ○ Persons with AIDS
      - ○ **Client Document Review.** 570.208(a)(2)(i)(b) Clients provide tax documents, pay stubs, etc., to verify income. Upload sample worksheet.
      - ○ **Income Certification.** 570.208(a)(2)(i)(C) Clients independently "income-certify" on a form provided by the Grantee. This is primarily used for group meetings and not a preferred method. Upload a blank "intake" form.
    - ○ **Limited Clientele.** 570.208(a)(2)(ii) An activity that serves to remove material or architectural barriers to the mobility or accessibility of elderly persons or of adults meetig the definition of "severely disabled."
    - ○ **Limited Clientele.** 570.208(a)(2)(iii) Microenterprise assistance activity to benefit new and existing microenterprises (five or fewer employees, including owner who is a low-mod person).
    - ○ **Limited Clientele.** 570.208(a)(2)(iv) A job training and placement and/or other employment support services activity, including, but not limited to peer support programs, counseling, child care, transporation and other similar services, in which the percentage of low- and moderate-income persons assisted is less than under limited circumstances under 24 CFR 570.208(a)(2)(iv), (a) and (b).
  - ○ **LMH-Housing Activities.** 570.208(a)(3) An activity carried out for the purpose of providing or improving permanent residential structures, which, upon completion, will be occupied by low and moderate-income households.

○ **LMJ-Jobs Activities.** 570.208(a)(4) An activity designed to create or retain permanent jobs where at least of which, computed on a full-time equivalent (FTE) basis, involve the employment of low and moderate-income persons.

○ **Slum and Blight.** 570.208(b) Activities that aid in the prevention or elimination of slums or blight.

For addressing Slum or Blight on an area basis, please Click Here for the regulations and criteria.

○ **Urgent Need.** 570.208(c) Community development activities having an urgent need. This objective rarely applies and is reserved for alleviating emergency situations such as natural disasters.

8. How does your proposal support the Vision Plan Madera 2025 Action Plan?

C. ENVIRONMENTAL IMPACTS:

1. Historical:

a. How old is the affected structure?

b. Will this project affect an historically significant (or potentially historic) structure?

2. Archeological:

a. Will this project involve any ground disturbance?

b. Will this project affect an historically significant (or potentially historic) structure?

3. Water:

is project involve a sewer or water system?

D. PROGRAM ELIGIBILITY:

To be eligible for funding, a project must either benefit low and moderate-income persons or prevent/eliminate slums or blight. Indicate how the proposed project meets this requirement. Projects that primarily benefit handicapped or senior citizens meet the criteria for benefiting low and moderate-income persons.

Primarily benefits low and moderate-income persons:

a. Number of persons served annually:

b. Service Area:

Number of City residents served annually:

Number of persons with disabilities or seniors served annually:

How will the proposed project prevent or eliminate slums or blight?

E. CITIZEN PARTICIPATION:

Proposals should include evidence of citizen support for activity.

1. What was done to receive public input/participation? Please provide details.
What were the outcomes?
Include documentation of support for the proposal such as meeting minutes, letters and petitions.

2. Note complaints that have been received, etc.

3. Provide evidence of collaboration with other agencies within the community.

F. REFERENCES:

Please provide the name, title, company/agency, phone and email address for three references.

Staff will contact references and obtain "Yes" and "No" responses for the following:

• Was your experience working with this agency successful?
• Have you seen at least one very successful project developed by this organization/agency?
• Do you think they are doing a good job in Madera?

Name:	Title:
Company/Agency	Tel. Number:
Email Address:	

Name:	Title:
Company/Agency	Tel. Number:
Email Address:	

Name:	Title:
Company/Agency	Tel. Number:
Email Address:	

SPONSORING AGENCY MANAGEMENT :

CORPORATION DIRECTORS:
How often does the Board meet?
What was the average number of Board members attending meetings last year?
Based on the bylaws, what is the minimum and maximum number of seats on the Board?
Minimum: Maximum:
Date of Incorporation:

FINANCIAL:
If additional funds are received, please describe the source, the amount and provide supportingdocumentation.
How often are financial records audited, and by whom?
Are the treasurer and/or other financial officers bonded? ○ Yes ○ No
If so, for how much?
List any judgments or pending lawsuits against the agency or program:

List any outstanding obligations:

Budget Line Item	Madera	Other Funding	Program Total
Personnel Lines needed: 1			
Grant Administration - Staff Salary & Benefits	$24,602		$24,602
Benefits			$0
Taxes			$0
Subtotal Personnel	$24,602	$0	$24,602
Non-Personnel			
Move-In Assistance			$0
Supplies & Materials			$0
Equipment			$0
Communications			
Meetings & Convenings			
Travel & Transportation			
Training			
Consulting			
Evaluation			
Other Lines needed: 2			
Construction/Renovation	$549,956		$549,956
Construction Management	$34,749		$34,749
Subtotal Non-Personnel	$584,705	$0	$584,705
Total Personnel & Non-Personnel	$609,307	$0	$609,307
Indirect Costs			
TOTAL			
Proposed # of Persons Served:			
Cost per Individual			

Attachments

(Upload Instructions)

Checked attachments below are **REQUIRED** in order to submit your application, and your application WILL NOT be able to be submitted with missing required attachments! Please take this into consideration when timing your submission of this application. The documents you need to upload are checked below. If you have other attachments you would like to include, please check the box and, if Other, identify the Attachment in the box. If you are unable to upload any of the attachments, contact Marcela Zuniga at 559-661-3692 or mzuniga@madera.gov at least one day prior to the deadline.

Attachment **Link or Explanation for Missing Attachments**

- ☐ Articles of Incorporation and Bylaws
- ☐ Organization Chart
- ☐ Non-Profit Determination Letters, IRS & State (501.3.c)
- ☐ Most Recent Financial Statements
- ☐ Most Recent Audit & Findings, if any
- ☐ Program Intake Policies
- ☐ Client Intake Form

- [ ] Diagram of Area
- [x] Timeline
- [x] Other - Community Support
- [ ] Other - xyz

Timetable_.docx

Community_Support.pdf

Submitted By:	Gabriela Salazar
Date Signed	01/25/2023
Approved By:	kristi johnson
Date Signed	01/25/2023

Initially submitted: Jan 18, 2023 - 15:38:21

Exhibit C

City of Madera
Grants Department
Marcela Zuniga
Grants Administrator
205 West 4th Street
Madera, CA 93637
Phone: 559-661-3692
Email: mzuniga@madera.gov

Program:
Agency:

CITY OF MADERA
COMMUNITY DEVELOPMENT DEPARTMENT
PROJECT PROGRESS REPORT

Highlighted entries are from the previous report. You may use the "Click to Copy" checkboxes to copy this information to the current report.

Date: **IDIS #:**
Agency Name: **PO #:**
Agency Address
Program Name: **Grant Year:** **Report Period:**
Program Description:
Prepared By: **Phone #:**
E-mail:

1. ACCOMPLISHMENTS

Measures	Goal	Q1	Q2	Q3	Q4	Year-End Total	

2. Income Data - Unduplicated PERSONS Served View AMI Table

-- NOTE: Income table is pre-filled from Race/Ethnicity
Presumed Beneficiary:

	Q1	Q2	Q3	Q4	Year-End Total	
Extremely Low Income (0 - 30% AMI)						
Very Low Income (31 - 50% AMI)						
Low Income (51 - 80% AMI)						
Moderate Income (> 80% AMI)						
TOTALS						

3. Race/Ethnicity Data - Unduplicated PERSONS Served

Characteristic	Q1		Q2		Q3		Q4		Year-End Total			
	# Served ?	Hisp ?	# Served	Hisp	# Served	Hisp	# Served	Hisp	# Served	Hisp		
White											**0**	**0**
Black/African American											**0**	**0**
Asian											**0**	**0**
Amer. Indian/Alaskan Native											**0**	**0**
Native Hawaiian/Pacific Isl.											**0**	**0**
Amer. Indian/White											**0**	**0**
Asian/White											**0**	**0**
Black/White											**0**	**0**
Amer. Indian/Black											**0**	**0**
Other											**0**	**0**
TOTAL	**0**	**0**									**0**	**0**

4. Other Demographic Data

Enter number of Unduplicated PERSONS Served for each line item

	Q1	Q2	Q3	Q4	YTD	
Homeless						
Female-Headed Households						
Disabled/Special Needs						
Madera Residents						

1. Performance and Progress

a. Restate your agency's Major Activities and Performance Measures under your contract's Scope of Work.

You have 2000 characters left.

b. Describe the progress that has been achieved on each activity during this reporting period. Upload charts/tables to show supplemental cumulative numbers if helpful.

You have 2000 characters left.

2. Program/Project Changes

a. If you had any significant modifications in your program/project, please describe them.

You have 2000 characters left.

b. How did these modifications help your program/project achieve your goals and objectives?

You have 2000 characters left.

3. Program/Project Problems, Challenges, or Concerns

a. Identify any agency problems, challenges, or concerns during this reporting period.

You have 2000 characters left.

b. How are your annual performance goals impacted by these problems, challenges, or concerns?

You have 2000 characters left.

4. Program/Project Problems, Challenges, or Concerns

a. Describe the impact that your program/project has had on clients and the community - e.g., How did your program/project's activities benefit your clients and the City of Madera? How did your program/project help reduce the number of persons living in poverty? If applicable, how did your program/project provide economic opportunities for your clients?

You have 2000 characters left.

b. If applicable, how did your agency maintain and/or expand activities to prevent those currently housed from becoming homeless?

You have 2000 characters left.

Uploaded Documents: (Up to 20 documents can be attached)
Click here to go to the Upload Documents page (Your report will be saved)

City Data Services - San Mateo, CA
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Exhibit D

COMMUNITY DEVELOPMENT BLOCK GRANT CERTIFICATIONS

A. Federal Common Rule Requirements, including, but not limited to, Executive Order 11246, as amended by Executive Orders 11375 and 120860 and implementing regulations issued at 41 CFR Chapter 60; Davis-Bacon Act as amended (40 U.S.C. 276 a to a-7 and 29 CFR, Part 5); Copeland "Anti-Kick Back" Act (18 U.S.C. 874 and 29 CFR, Part 3); Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330 and 29 CFR, Part 5); Section 306 of the Clean Air Act (42 U.S.C. 0857 (h); Section 506 of the Clean Water Act (33 U.S.C. 1368); Executive Order 11738; Environmental Protection Agency Regulations (40 CFR Part 15); and applicable sections of 24 CFR 85. Also in the common rule are mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with Energy Policy and Conservation Act (Pub L. 94 - 163).

B. Office of Management and Budget Circulars No. -21, A-102 revised, A-87, A-110, A-122 and A-128 as they relate to the acceptance and use of Federal funds under this program.

C. Executive Order 11063, as amended by Executive Order 11259, and implementing regulations at 24 CFR Part 107, as they relate to non-discrimination in housing.

D. The Architectural Barriers Act of 1968 (42 U.S.C. 4151).

E. Clean Air Act of 1970 (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

F. Bidding requirements contained in the California Public Contracts Code.

G. The relocation requirements of Title II and the acquisition requirements of Title III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (Uniform Act) and HUD implementing regulations, 24 CFR Part I as it relates to prohibiting discriminatory action under any activity receiving Federal funds.

H. Provisions of the California Water Code Section 55350 et. sequens.

I. Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352) and implementing regulations 24 CFR Part I as it relates to prohibiting discriminatory action under any activity receiving Federal funds.

J. Title VIII of the Civil Rights Act of 1968, (Pub. L. 90-284) as amended and implementing regulations 24 CFR 107 as it relates to fair housing.

K. Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112) as amended and implementing regulations when published for effect as they relate to non-discrimination against the handicapped.

L. The Age Discrimination Act of 1975, (Pub. L. 94-135) as amended, and implementing regulations contained in 10 CFR Part 1040 and 45 CFR Part 90.

M. The lead based paint requirements of 24 CFR Part 35 Subpart B issued pursuant to the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4801 et.seq.).

N. Section 109 of the Housing and Community Development Act of 1974, as amended, and the regulations issued pursuant thereto (24 CFR Section 570.601) as it relates to prohibiting discriminatory actions and activities funded by Community Development Funds.

O. Section 3 of the Housing and Urban Development Act of 1968, as amended and implementing regulations at 24 CFR Part 135.

P. Executive Order 11988 relating to the evaluation of flood hazards and Executive Order 11288 relating to the prevention, control, and abatement of water pollution.

Q. The flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (Pub. L. 93-234).

R. No member, officer or employee of the Grantee, or its designees or agents, no member of the governing body of the locality in which the program is situated, and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, and that it shall incorporate, or cause to be incorporated, in all such contracts or subcontracts a provision prohibiting such interest pursuant to the purposes of this certification.

S. Additionally, all conflict requirements noted in 24 CFR 570.611 shall be complied with by all parties.

T. Title I of Section 104(b)(5) of the Housing and Community Development Act as amended and implementing regulations at 24 CFR 570.200 relating to Special Assessments.

U. Section 106 of the National Historic Preservation Act and implementing regulations at 36 CFR Part 800.

V. The Endangered Species Act of 1973, as amended, and implementing regulations at 50 CFR Part 402.

W. Title I of the Housing and Community Development Act of 1974, as amended, and implementing regulations contained in 24 CFR Part 570 and in 24 CFR Part 85.

X The use of CDBG funds by a religious organization shall be subject to those conditions as prescribed by HUD for the use of CDBG funds by religions organizations in accordance with Section 570.200(j) of the Federal CDBG regulations.

Y. All contracts shall include a "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions" as required by 29 CFR Part 98.

Exhibit E

U.S. Department of Housing and Urban Development
COMMUNITY PLANNING AND DEVELOPMENT

Special Attention of:
All Secretary's Representatives
All State/Area Coordinators
All CPD Office Directors
All FHEO Field Offices
All CDBG Grantees

Notice CPD- 00-10

Issued: December 26, 2000
Expires: December 26, 2001

Subject: Accessibility for Persons with Disabilities to Non-Housing Programs funded by Community Development Block Grant Funds -- Section 504 of the Rehabilitation Act of 1973, the Americans With Disabilities Act, and the Architectural Barriers Act

I. Purpose

The purpose of this Notice is to remind recipients of Federal funds under the Community Development Block Grant (CDBG) Program of their obligation to comply with Section 504 of the Rehabilitation Act of 1973, HUD's implementing regulations (24 CFR Part 8), the Americans with Disabilities Act, (ADA) and its implementing regulations, (28 CFR Parts 35, 36), and the Architectural Barriers Act (ABA) and its implementing regulations (24 CFR Parts 40, 41) in connection with recipients' non-housing programs. This Notice describes key compliance elements for non-housing programs and facilities assisted under the CDBG programs. However, recipients should review the specific provisions of the ADA, Section 504, the ABA, and their implementing regulations in order to assure that their programs are administered in full compliance.

Applicability

This Notice applies to all non-housing programs and facilities assisted with Community Development Block Grant Funds (e.g. public facilities and public improvements, commercial buildings, office buildings, and other non-residential buildings) and facilities in which CDBG activities are undertaken (e.g., public services). A separate Notice is being issued concerning Federal accessibility requirements for housing programs assisted by recipients of CDBG and HOME program funds.

II. Section 504 of the Rehabilitation Act of 1973

Section 504 of the Rehabilitation Act of 1973, as amended, provides "No otherwise qualified individual with a disability in the United States ... shall, solely by reason of his or her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance...". HUD's regulations implementing the Section 504 requirements can be found at 24 CFR Part 8.

Part 8 requires that recipients ensure that their programs are accessible to and usable by persons with disabilities. Part 8 also prohibits recipients from employment discrimination based upon disability.

The Section 504 regulations define "recipient" as any State or its political subdivision, any instrumentality of a State or its political subdivision, any public or private agency, institution organization, or other entity or any person to which Federal financial assistance is extended for any program or activity directly or through another recipient, including any successor, assignee, or transferee of a recipient, but excluding the ultimate beneficiary of the assistance. (24 CFR §8.3) For the purposes of Part 8, recipients include States and localities that are grantees and subgrantees under the CDBG program, their subrecipients, community-based development organizations, businesses, and any other entity that receives CDBG assistance, but not low and moderate income beneficiaries of the program. CDBG grantees are responsible for establishing policies and practices that they will use to monitor compliance of all covered programs, activities, or work performed by their subrecipients, contractors, subcontractors, management agents, etc.

Non-housing Programs

New Construction -- Part 8 requires that new non-housing facilities constructed by recipients of Federal financial assistance shall be designed and constructed to be readily accessible to and usable by persons with disabilities. (24 CFR §8.21(a))

Alterations to facilities -- Part 8 requires to the maximum extent feasible, that recipients make alterations to existing non-housing facilities to ensure that such facilities are readily accessible to and usable by individuals with disabilities. An element of an existing non-housing facility need not be made accessible, if doing so, would impose undue financial and administrative burdens on the operation of the recipients program or activity. (24 CFR §8.21 (b))

Existing non-housing facilities - A recipient is obligated to operate each non-housing program or activity so that, when viewed in its entirety, the program or activity is readily accessible to and usable by persons with disabilities. (24 CFR §8.21 (c))

Recipients are not necessarily required to make each of their existing non-housing facilities accessible to and usable by persons with disabilities if when viewed in its entirety, the program or activity is readily accessible to and usable by persons with disabilities. 24 CFR §8.21(c)(1) Recipients are also not required to take any action that they can demonstrate would result in a fundamental alteration in the nature of its program or activity or cause an undue administrative and financial burden. However, recipients are still required to take other actions that would not result in such alterations, but would nevertheless ensure that persons with disabilities receive the benefits and services of the program. (24 CFR §8.21(c)(iii))

Historic Preservation - Recipients are not required to take any actions that would result in a substantial impairment of significant historic features of an historic property, However, in such cases where a physical alteration is not required, the recipient is still obligated to use alternative means to achieve program accessibility, including using audio-visual materials and devices to depict those portions of

an historic property that cannot be made accessible, assigning persons to guide persons with disabilities into or through portions of historic properties that cannot be made accessible, or otherwise adopting other innovative methods so that individuals with disabilities can still benefit from the program. (24CFR §8.21(c)(2)(ii))

Accessibility Standards

Design, construction, or alteration of facilities in conformance with the Uniform Federal Accessibility Standards (UFAS) is deemed to comply with the accessibility requirements for nonhousing facilities. Recipients may depart from particular technical and scoping requirements of UFAS where substantially equivalent or greater accessibility and usability is provided. (24 CFR §8.32) For copies of UFAS, contact the HUD Distribution Center at 1-800-767-7468; deaf, hard of hearing, or speech-impaired persons may access this number via TTY by calling the Federal Information Relay Service at 1-800-877-8339.

Where a property is subject to more than one law or accessibility standard, it is necessary to comply with all applicable requirements. In some cases, it may be possible to do this by complying with the stricter requirement, however, it is also important to ensure that meeting the stricter requirement also meets both the scoping and technical requirements of overlapping laws or standards.

Employment

Section 504 also prohibits discrimination based upon disability in employment. See 24 CFR Part 8, Subpart B.

Section 504 Self Evaluations

The Section 504 regulations required recipients of Federal financial assistance to conduct a self-evaluation of their policies and practices to determine if they were consistent with the law's requirements. This self evaluation was to have been completed no later than July 11, 1989. Title II of the ADA imposed this requirement on all covered public entities. The ADA regulations required that ADA self evaluations be completed by January 26, 1993, although those public entities that had already performed a Section 504 self evaluation were only required to perform a self-evaluation on those policies and practices that had not been included in the Section 504 review.

The regulatory deadlines are long past. However, self-evaluation continues to be an excellent management tool for ensuring that a recipient's current policies and procedures comply with the requirements of Section 504 and the ADA.

Involving persons with disabilities in the self-evaluation process is very beneficial. This will assure the most meaningful result for both the recipient and for persons with disabilities who participate in the recipient's programs and activities. It is important to involve persons and/or organizations representing persons with disabilities, and agencies or other experts who work regularly with accessibility standards.

Important steps in conducting a self-evaluation and implementing its results include the following:

- Evaluate current policies and practices and analyze them to determine if they adversely affect the full participation of individuals with disabilities in its programs, activities and services. Be mindful of the fact that a policy or practice may appear neutral on its face, but may have a discriminatory effect on individuals with disabilities.

- Modify any policies and practices that are not or may not be in compliance with Section 504 or Title II and Title III of the ADA regulations. (See 24 CFR Part 8 and 28 CFR Parts 35, 36.)

- Take appropriate corrective steps to remedy those policies and practices which either are discriminatory or have a discriminatory effect. Develop policies and procedures by which persons with disabilities may request a modification of a physical barrier or a rule or practice that has the effect of limiting or excluding a person with a disability from the benefits of the program.

- Document the self-evaluation process and activities. The Department recommends that all recipients keep the self-evaluation on file for at least three years, including records of the individuals and organizations consulted, areas examined and problems identified, and document modifications and remedial steps, as an aid to meeting the requirement at 24 CFR Part 8.55.

The Department also recommends that recipients periodically update the self-evaluation, particularly, for example, if there have been changes in the programs and services of the agency. In addition, public entities covered by Title II of the ADA should review any policies and practices that were not included in their Section 504 self-evaluation and should modify discriminatory policies and practices accordingly.

III. The Americans With Disabilities Act of 1990

The Americans With Disabilities Act of 1990 (ADA) guarantees equal opportunities for persons with disabilities in employment, public accommodations, transportation, State and local government services, and telecommunications. Unlike Section 504 which applies only to programs and activities receiving Federal financial assistance, the ADA applies even if no Federal financial assistance is given.

The U.S. Department of Justice enforces Titles I, II, and III of the ADA, although the Equal Employment Opportunity Commission investigates administrative complaints involving Title I.

Title I prohibits discrimination in employment based upon disability. The regulations implementing Title I are found at 29 CFR Part 1630. The Equal Employment Opportunity Commission (EEOC) offers technical assistance on the ADA provisions applying to employment.

These can be obtained at the EEOC web site www.eeoc.gov, or by calling 800-669-3362 (voice) and 800-800-3302 (TTY).

Title II prohibits discrimination based on disability by State and local governments. Title II essentially extended the Section 504 requirements to services, programs, and activities provided by States, local governments and other entities that do not receive Federal financial assistance from HUD or another Federal agency. CDBG grantees are covered by both Title II and Section 504. The Department of Justice Title II regulations are found at 28 CFR Part 35.

Title II also requires that facilities that are newly constructed or altered, by, on behalf of, or for use of a public entity, be designed and constructed in a manner that makes the facility readily accessible to and usable by persons with disabilities. (28 CFR §35.151 (a) & (b)) Facilities constructed or altered in conformance with either UFAS or the ADA Accessibility Guidelines for Buildings and Facilities (ADAAG) (Appendix A to 28 CFR Part 36) shall be deemed to comply with the Title II Accessibility requirements, except that the elevator exemption contained at section 4.1.3(5) and section 4.1.6(1)(j) of ADAAG shall not apply. (28CFR §35.151 (c))

Title II specifically requires that all newly constructed or altered streets, roads, and highways and pedestrian walkways must contain curb ramps or other sloped areas at any intersection having curbs or other barriers to entry from a street level or pedestrian walkway and that all newly constructed or altered street level pedestrian walkways must have curb ramps at intersections . Newly constructed or altered street level pedestrian walkways must contain curb ramps or other sloped areas at intersections to streets, roads, or highways. (28CFR §35.151 (e))

The Title II regulations required that by January 26, 1993, public entities (State or local governments) conduct a self-evaluation to review their current policies and practices to identify and correct any requirements that were not consistent with the regulation. Public entities that employed more than 50 persons were required to maintain their self-evaluations on file and make it available for three years. If a public entity had already completed a self-evaluation under Section 504 of the Rehabilitation Act, then the ADA only required it to do a self-evaluation of those policies and practices that were not included in the previous self-evaluation. (28 CFR §35.105)

The Department of Justice offers technical assistance on Title II through its web page at **www.usdoj.gov/crt/ada/taprog.htm**, and through its ADA Information Line, at **202 514-0301 (voice and 202-514-0383 (TTY).** The Department of Justice's technical assistance materials include among others, the Title II Technical Assistance Manual with Yearly Supplements, the ADA guide for Small Towns, and an ADA Guide entitled The ADA and City Governments: Common Problems.

Title III prohibits discrimination based upon disability in places of public accommodation (businesses and non-profit agencies that serve the public) and "commercial" facilities (other businesses). It applies regardless of whether the public accommodation or commercial facility is operated by a private or public entity, or by a for profit or not for profit business. The Department of Justice Title III regulations are found at 28 CFR Part 36. The Department of Justice also offers technical assistance concerning Title III through the web page cited above and the ADA Hotline cited above.

Justice also offers technical assistance concerning Title III through the web page cited above and the ADA Hotline cited above.

IV. The Architectural Barriers Act of 1968

The Architectural Barriers Act of 1968 (ABA) (42 U.S.C. 4151-4157) requires that certain buildings financed with Federal funds must be designed, constructed, or altered in accordance with standards that ensure accessibility for persons with physical disabilities. The ABA covers any building or facility financed in whole or in part with Federal funds, except privately-owned residential structures. Covered buildings and facilities designed, constructed, or altered with CDBG funds are subject to the ABA and must comply with the Uniform Federal Accessibility Standards (UFAS). (24 CFR 570.614) In practice, buildings built to meet the requirements of Section 504 and the ADA, will conform to the requirements of the ABA.

V. HUD Resources Available Concerning Section 504

Further information concerning compliance with Section 504 may be obtained through the HUD web page **(http://www.hud.gov/fhe/504/sect504.html)**. Additional assistance and information may be obtained by contacting the local Department of Housing and Urban Development Office of Fair Housing and Equal Opportunity field office. Below is a list of the phone numbers for these offices.

	CPD	FHEO
Boston, MA	617 565-5345	617 565-5310
Hartford, CT	806 240-4800 x3059	860 240-4800
New York, NY	212 264-0771 x3422	212 264-1290
Buffalo, NY	716 551-5755 x5800	716 551-5755
Newark, NJ	973 622-7900 x3300	973 622-7900
Philadelphia, PA	215 656-0624 x3201	215 656-0661
Pittsburgh, PA	412 644-2999	412 355-3167
Baltimore, MD	410 962-2520 x3071	410 962-2520
Richmond, VA	804 278-4503 x3229	804 278-4504
Washington, DC	202 275-0994 x3163	202 275-0848
Atlanta, GA	404 331-5001 x2449	404 331-1798
Birmingham, AL	205 290-7630 x1027	205 290-7630
South Florida	305 536-4431 x2223	305 536-4479
Jacksonville, FL	904 232-1777 x2136	904 232-1777
San Juan, PR	787 766-5400 x2005	787 766-5400
Louisville, KY	502 582-6163 x214	502 582-6163 x230
Jackson, MS	601 965-4700 x3140	601 965-4700 x2435
Knoxville, TN	865 545-4391 x121	865 545-4379
Greensboro, NC	336 547-4005	336 547-4050
Columbia, SC	803 765-5564	803 765-5936
Chicago, IL	312 353-1696 x2702	312 353-7776
Minneapolis, MN	612 370-3019 x2107	612 370-3185

Detroit, MI	313 226-7908 x8055	313 226-6280
Milwaukee, WI	414 297-3214 x8100	414 297-3214
Columbus, OH	614 469-5737 x8240	614 469-5737 x8170
Indianapolis, IN	317 226-6303 x6790	317 226-7654
Little Rock, AK	501 324-6375	501 324-6296
Oklahoma City, OK	405 553-7569	405 553-7426
Kansas City, KS	913 551-5485	913 551-5834
Omaha, NE	402 492-3181	402 492-3109
St. Louis, MO	314 539-6524	314 539-6327
New Orleans, LA	504 589-7212 x3047	504 589-7219
Fort Worth, TX	817 978-5934 x5951	817 978-5870
San Antonio, TX	210 475-6820 x2293	210 475-6885
Albuquerque, NM	505 346-7271 x7361	505 346-7327
Denver, CO	303 672-5414 x1326	303 672-5437
San Francisco, CA	415 436-6597	415 436-6569
Los Angeles, CA	213 894-8000 x3300	213 894-8000 x3400
Honolulu, HI	808 522-8180 x264	808 522-8180
Phoenix, AZ	602 379-4754	602 379-6699 5261
Seattle, WA	206 220-5150 x3606	206 220-5170
Portland, OR	503 326-7018	503 326-3349
Manchester, NH	603 666-7640 x7633	
Anchorage, AK	907 271-3669	
Houston, TX		713 313-2274

REPORT TO CITY COUNCIL

Approved by:

Alicia Gonzales, City Clerk

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: B-6

SUBJECT:

Rescinding Resolution 20-30 Proclaiming a Local Emergency Within the City due to COVID-19

RECOMMENDATION:

Adopt a Resolution Rescinding Resolution No. 20-30 Terminating the Proclamation of a Local Emergency within the City due to COVID-19

SUMMARY:

On March 18, 2020, the City Council (Council) adopted Resolution 20-30, proclaiming the existence of a local emergency due to COVID-19. As COVID-19 and its impact on the local medical system have subsided, it is no longer an immediate emergency. Therefore, the emergency declaration and related executive orders may be terminated.

It is recommended that the Council deems that the Local Emergency within the City due to COVID-19 no longer exists and adopts a resolution rescinding Resolution 20-30 and thereby terminating the proclamation of a local emergency related to COVID-19 and certain related executive orders issued by the Director of Emergency Services and ratified by the Council.

DISCUSSION:

A Novel Coronavirus (COVID-19) was first detected in Wuhan City, Province, China, in December 2019. On March 15, 2020, the State of California and the President of the United States proclaimed County/State/National emergencies due to COVID-19. By March 16, Madera County declared a local health emergency. On March 18, 2020, the Council adopted Resolution 20-30 proclaiming the existence of a local emergency due to COVID-19. Resolution 20-30 specified that the termination of the declaration could be made upon a determination that the local emergency no longer exists.

On February 28, 2023, the proclaimed State of Emergency pertaining to COVID-19 will end for the State of California. Therefore, the emergency declaration and related executive orders may be terminated.

FINANCIAL IMPACT:

There are no financial impacts as part of rescinding the resolutions sans the resources for preparing this report.

ALTERNATIVES:

No viable options are available.

ATTACHMENTS:

1. Resolution

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA RESCINDING RESOLUTION NO. 20-30 AND THEREBY TERMINATING THE PROCLAMATION OF A LOCAL EMERGENCY RELATED TO COVID-19 AND CERTAIN RELATED EMERGENCY POLICIES ISSUED BY THE DIRECTOR OF EMERGENCY SERVICES AND RATIFIED BY THE CITY COUNCIL

WHEREAS, in December 2019, an outbreak of respiratory illness due to a novel coronavirus (a disease now known as COVID-19) was first identified in Wuhan City, Hubie Province, China; and

WHEREAS, COVID-19 spread outside of China, impacting the world, including the United States; and

WHEREAS, the CDC activated its Emergency Response System to provide ongoing support for the response to COVID-19 across the country; and

WHEREAS, the California Department of Public Health activated its Medical and Health Coordination Center, and the Office of Emergency Services activated the State Operations Center to provide support and guide actions to preserve public health; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed a State of Emergency for the State of California as a result of the threat of COVID-19; and

WHEREAS, on March 11, 2020, the Director-General for the World Health Organization declared that COVID-19 can be characterized as a “pandemic”; and

WHEREAS, on March 12, 2020, Governor Newsom issued Executive Order N-25-20, which followed his March 4 proclamation of a State of Emergency in California as a result of the threat of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States declared that the outbreak of COVID-19 in the United States constitutes a national emergency; and

WHEREAS, on March 16, 2020, Madera County declared a local health emergency; and

WHEREAS, on March 18, 2020, the City Council of the City of Madera proclaimed the existence of a local state of emergency relating to COVID-19 throughout the City of Madera setting in place the City Manager as the Director of Emergency Services for the City of Madera to help establish local orders and to further address the health and safety of the Madera community and its residents; and

WHEREAS, on October 17, 2022, Governor Newsom announced that the COVID-19 State of Emergency will end for the state of California effective February 28, 2023; and

WHEREAS, since the City Council's proclamation of a local emergency, various emergency policies have been issued by the Director of Emergency Services and ratified by the City Council; and

WHEREAS, the City of Madera and surrounding community were supported throughout the local emergency by Madera County Department of Public Health through education, testing, and treatment resources related to COVID-19; and

WHEREAS, the case incidence of COVID-19 cases in the City has significantly subsided; and

WHEREAS, pursuant to Government Code Section 8630, the City Council, after reviewing the need for continuing the local emergency, has determined that conditions no longer exist to warrant continuing the local emergency beyond the timeframe identified by the state of California.

NOW, THEREFORE, the City Council of the City of Madera proclaims, and orders as follows:

1. The foregoing recitals are true and correct and incorporated by reference.

2. The City of Madera will continue to work collaboratively with the Madera County Department of Public Health to support continued efforts to minimize and mitigate the spread of COVID-19 in our community.

3. The City Council hereby rescinds Resolution No. 20-30 and thereby terminates the proclamation of a local emergency related to COVID-19 and certain related emergency policies as listed below issued by the Director of Emergency Services and ratified by the City Council.

    a. COVID-19 Emergency Policy 1: Temporary COVID-19 Special Sick & Vacation Leave Policies
    b. COVID-19 Emergency Policy 2: COVID-19 Paid Leave
    c. COVID-19 Emergency Policy 3: COVID-19 COVID Prevention Program
    d. COVID-19 Emergency Policy 4: COVID-19 Vaccine Incentive Pay

4. This Resolution shall take effect February 28, 2023.

****

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: February 15, 2023

Agenda Number: D-1

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Clean California State Beautification Program – Madera Block Wall Enhancement Project Implementation

RECOMMENDATION:

Adopt Resolutions:

1. Approving Transportation Arts Agreement between The Department of Transportation (Caltrans) and the City for the Madera Block Wall Enhancement Project in the amount of $100,000
2. Approving Memorandum of Understanding between the City and Madera County Arts Council for the Madera Block Wall Enhancement Project
3. Establishing the Arts Selection Committee and Appointing Members to the Arts Selection Committee

SUMMARY:

The City Council (Council) held a workshop on December 21, 2022, to consider a request from Caltrans to enter into an agreement under the Clean California State Beautification Program (CCSBP) to fund the Madera Block Wall Enhancement Project (Project) along State Route 99, south of the 4th Street northbound off-ramp. As presented, the workshop was intended to solicit feedback and no formal Council action was taken at the time. Action is now being requested for Council to consider the following:

1. An agreement between the City and Caltrans for $100,000 related to the costs associated in the selection of an artist and artwork. The art would be in the form of a wall and/or column and is expected to be two-dimensional, such as a painting. Caltrans would provide the funding and the City would be reimbursed as project milestones are completed.

2. Memorandum of Understanding (MOU) to formalize a partnership between the City and the Madera County Arts Council (MCAC) for the sourcing of an artist and oversight of the artist thereafter. The MCAC has specific expertise in this area and has expressed a desire to partner for the Project's completion. MCAC has also expressed an interest in engaging local artists and artwork projects. Thus this appears to be an ideal partnership. An administrative fee set at a maximum of $6,000 is to be paid to MCAC for assistance with the finalization of a solicitation document to identify criteria for the selection of an artist, such as experience, artist portfolio, past work, etc. The MCAC would also be supporting the City with the oversight of the artist once selected and in the artwork installation phase of the Project. The City will issue the Request for Proposal (RFP). The $6,000 would be paid from the $100,000 mentioned above.

3. Lastly, there is a request to the Council to establish an Arts Selection Committee (ASC), which will oversee:
    - The solicitation process
    - The selection of an artist, and
    - The selection of artwork to ultimately make a recommendation to the Council for final approval regarding artist selection and artwork.

It is noted that after the artist selection process, but prior to the installation of the artwork, the City and Caltrans will need to enter into a Project Specific Maintenance Agreement (PSMA), which would be presented to Council for approval.

DISCUSSION:

In 2021, the State allocated over $1.1 billion for the Clean California initiative that aimed to make a significant investment in litter collection, community engagement, and education to ultimately transform unsightly roadsides into spaces of pride for all Californians. This initiative is intended to be a statewide effort with potential projects in all 58 counties, with nearly a third of the funds going directly to cities, counties, tribes, and transit agencies to clean local streets and public spaces.

There are four action areas the Clean California initiative focuses on, including:

1. Engage & invest in communities
2. Enhance infrastructure
3. Expand litter pick-up
4. Education

The Project falls within the State Beautification Projects funding, focusing on State Highway beautification enhancements. Caltrans District 6, which encompasses Madera, received $26.6 million over two years and is set to fund 17 State Beautification Projects. Specifically, the Project aims to:

- Beautify the newly constructed block wall on the east side of SR 99, south of the 4th Street
- Enhancing and beautification through oleander planting and vines in front of the block wall

- Cultural connection and community placemaking through the installation of simple artistic design on the block wall

While the construction and maintenance of the Project is easier to define, selecting an artist and appropriate artwork can be subjective. While many options exist, the process can be divided into two:

1. **How will an artist be selected?**

   Staff suggest that the City Council to establish an Art Selection Committee (ASC) to serve as an advisory body. The ASC will be comprised of members from various stakeholders with at least one representative from Council:

   - City Council: To be appointed
   - Madera County Arts Council: Jim Kocher, Executive Director
   - Madera Community College: Steve Norton, Art Instructor
   - Madera Unified School District: Ginger Latimer, Theatre Instructor

   A Request for Proposals (RFP) for the Project will establish the scope of work and artist selection criteria such as experience, interest, and past work.

2. **What criteria will be used to select the art**

   The ASC will develop criteria under which submissions will be evaluated. For example, should the art focus on something the community is known for, a person, an object, or a landscape, or to evoke an emotion?

The ASC would oversee the solicitation process, the selection of an artist, and the selection of artwork. Given that the City would serve as the recipient of the funds, it would appear appropriate to have the City Council serve as the decision-making body. To that extent, the ASC will recommend to the Council for final approval regarding artist selection and artwork. Upon completion of the artist and artwork selection, the ASC will dissolve. The partnership between MCAC is differentiated here, as MCAC will continue to assist with the Project through artist contract oversight and the artwork installation phase.

FINANCIAL IMPACT:

If approved, the City would act as the recipient of the CCSBP. The Project is estimated at $330k. This cost estimate includes $230K for the project's planting, irrigation, and landscaping portion and $100k for the art component. The funding is reimbursement-based, with budget adjustments to occur accordingly for the revenue and expenditures.

ALTERNATIVES:

1. Council may request that staff bring additional information back to a subsequent meeting.

2. Council may elect to refrain from approving agreements with Caltrans, thus halting plans for a partnership with MCAC related to the completion of the project and establishing an Arts Selection Committee.

ATTACHMENTS:

1. Map of project area
2. Resolution – A Resolution Approving the Transportation Art Agreement in the Amount of $100,000 Between the City and Caltrans
    a. Exhibit A – Transportation Art Agreement; Clean California Beautification Fund Contribution
3. Resolution – Approving Memorandum of Understanding between City and Madera County Arts Council
    a. Exhibit A – Memorandum of Understanding
4. Resolution – Appointment to Arts Selection Committee

ATTACHMENT 1
MAP OF PROJECT AREA



Attachment 2

Resolution - Approving Transportation Art Agreement in the Amount of $100,000 Between the City and Caltrans

Exhibit A - Transportation Art Agreement; Clean California Beautification Fund Contribution

RESOLUTION NO. 23-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING THE TRANSPORTATION ART AGREEMENT IN THE AMOUNT OF $100,000 BETWEEN THE CITY AND CALTRANS

WHEREAS, in 2021 the State allocated over $1.1 billion for the Clean California initiative that aimed to make a significant investment in litter collection, community engagement, and education to ultimately transform unsightly roadsides into spaces of pride for all Californians;and

WHEREAS, Caltrans has proposed the City enter into a cooperative agreement under the Clean California State Beautification Program (CCSBP) to fund the Madera Block Wall Enhancement Project; and

WHEREAS, specifically, the Project aims to beautify the newly constructed block wall on the east side of SR 99, south of the 4th Street; and

WHEREAS, enhancing and beautification through oleander planting and vines in front of the block wall; and

WHEREAS, cultural connection and community placemaking through the installation of simple artistic design on the block wall; and

WHEREAS, the Transportation Art Agreement between Caltrans and the City for $100,000 will cover artist and artwork expenses; and

WHEREAS, the Project will terminate upon Caltrans' acceptance of Project.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY finds, orders, and resolves as follows:

1. The above recitals are true and correct.

2. The Transportation Art Agreement for the completion of the Madera Block Wall Enhancement Project between Caltrans and the City, a copy of which is attached hereto as Exhibit A and referred to for particulars, is approved.

3. The Transportation Art Maintenance Agreement for the completion of the Madera Block Wall Enhancement Project between Caltrans and the City, a copy of which is attached hereto as Exhibit B and referred to for particulars, is approved.

4. This Resolution is effective immediately upon adoption.

****

Agreement No. 06-1770
Project ID: 0622000082
EA: 1E680
MAD 99 (10.54/10.7)

TRANSPORTATION ART AGREEMENT

Clean California Beautification Fund Contribution

This AGREEMENT, effective on _____, is between the State of California, acting through its Department of Transportation, referred to as CALTRANS, and:

City of Madera, a body politic and municipal corporation or chartered city of the State of California, referred to hereinafter as CITY.

RECITALS

1. PARTIES are authorized to enter into a cooperative agreement for improvements to the State Highway System per the California Streets and Highways Code, Section 114.

2. CALTRANS is authorized per the California Streets and Highways Code, Section 91.42 to expend Clean California State Beautification Program of 2021 funds (FUNDS) towards beautifying and cleaning up state highways and eligible projects towards that goal.

3. Transportation Art includes graphic or sculptural artwork, either freestanding or placed upon a required engineered transportation feature located on CALTRANS' right-of-way (such as a noise barrier, retaining wall, bridge, bridge abutment, bridge rail, or slope paving) that expresses unique attributes of a community's history, resources, or character.

4. CALTRANS intends to provide funding to CITY, and CITY agrees to procure artist(s), administer artist contracts, provide and install the Transportation Art *5 sets of 4 art panels*, at *the sound-wall on the North-bound side of SR 99, .13 miles northwest of Madera Ave to .18 Miles Southeast of Yosemite Ave.* hereinafter referred to as PROJECT.

5. The term AGREEMENT, as used herein, includes any attachments, exhibits, and amendments.

6. CITY shall obtain an encroachment permit from CALTRANS prior to the commencement of any PROJECT work within CALTRANS' right-of-way.

7. CITY will follow the CALTRANS encroachment permit requirements for any and all PROJECT work within CALTRANS' right-of-way, including by not limited to, installation of artwork.

8. CALTRANS will pay CITY an amount not to exceed $100,000 from FUNDS required for PROJECT.

9. CALTRANS and CITY hereby set forth the terms, covenants, and conditions for CALTRANS' contribution toward PROJECT.

SCOPE

10. CITY is responsible for completing all work for PROJECT.

11. CITY shall adhere to the CALTRANS' Transportation Art requirements as set forth in CALTRANS' Project Development Procedures Manual (PDPM), Chapter 29, Section 9, Transportation Art and CALTRANS' Transportation Art website at https://dot.ca.gov/programs/design/lap-landscape-architecture-and-community-livability/lap-liv-j-transportation-art. This includes, but is not limited to, submittal of a Transportation Art Proposal (TAP) to CALTRANS, execution of an Assignment and Transfer of Copyright and Waiver of Moral Rights in Artwork Agreement (Caltrans Copyright Assignment, CCA), and Project Specific Maintenance Agreement (PSMA).

12. CITY agrees that before commencing any PROJECT work on CALTRANS right-of-way, CITY OF MADERA and CALTRANS will enter into a PSMA for maintenance of the PROJECT. PARTIES agree that no encroachment permit(s) will be issued by CALTRANS for PROJECT until the PSMA is fully executed.

INVOICE & PAYMENT

13. CITY will invoice, no more frequently than monthly, and CALTRANS will reimburse for actual costs incurred and paid towards PROJECT.

14. CALTRANS will pay CITY within 45 (forty-five) calendar days of receipt of invoices.

15. CALTRANS and CITY agree that the total amount of FUNDS paid out to CITY will not exceed $100,000.

16. After CALTRANS and CITY agree that all work for PROJECT is complete, CITY will submit a final accounting for all costs. Based on the final accounting, CITY will refund or invoice as necessary in order to satisfy the financial commitment of AGREEMENT.

GENERAL CONDITIONS

17. All portions of this AGREEMENT, including the Recitals section, are enforceable.

18. All obligations of CALTRANS under the terms of AGREEMENT are subject to the appropriation of resources by the Legislature and the State Budget Act authority.

19. If CITY fails to complete the PROJECT for any reason, CITY shall, at CITY's expense, return CALTRANS right-of-way to its original condition or to a safe and operable condition acceptable to CALTRANS. If CITY fails to do so, CALTRANS reserves the right to finish the work or place the PROJECT in a safe and operable condition. CALTRANS will bill CITY for all expenses incurred and CITY agrees to pay said bill within forty-five (45) days of receipt.

20. HM-1 is hazardous material (including, but not limited to, hazardous waste) that may require removal and disposal pursuant to federal or state law, whether it is disturbed by the PROJECT or not.

    HM-2 is hazardous material (including, but not limited to, hazardous waste) that may require removal and disposal pursuant to federal or state law only if disturbed by the PROJECT.

    The management activities related to HM-1 and HM-2, including and without limitation, any necessary manifest requirements and disposal facility designations are referred to herein as HM-1 MANAGEMENT and HM-2 MANAGEMENT respectively.

21. If HM-1 or HM-2 is found during PROJECT work, CITY will immediately notify CALTRANS.

22. CALTRANS, independent of PROJECT, is responsible for any HM-1 found within the existing CALTRANS right-of-way. CALTRANS will undertake, or cause to be undertaken, HM-1 MANAGEMENT with minimum impact to PROJECT schedule.

    CALTRANS, independent of PROJECT will pay, or cause to be paid, the cost of HM-1 MANAGEMENT related to HM-1 found within the existing CALTRANS right-of-way.

23. CITY, independent of PROJECT, is responsible for any HM-1 found within PROJECT limits and outside the existing CALTRANS right-of-way. CITY will undertake or cause to be undertaken HM-1 MANAGEMENT with minimum impact to PROJECT schedule.

    CITY, independent of the PROJECT, will pay, or cause to be paid, the cost for HM-1 MANAGEMENT for HM-1 found within PROJECT limits and outside of the existing CALTRANS right-of-way.

24. CITY is responsible for HM-2 MANAGEMENT within the PROJECT limits.

25. HM-2 MANAGEMENT costs are PROJECT costs.

26. CALTRANS and CITY will enter into a PSMA before PROJECT work is performed within CALTRANS right-of-way. CITY understands and acknowledges the terms of the PSMA will include, but are not limited to, CITY shall be responsible for all regular and emergency maintenance, repair, and replacement of the PROJECT at the CITY OF MADERA's expense for as long as the artwork remains in place.

27. The PSMA will include indemnification provisions for anything done or omitted to be done by CITY under or in connection with PROJECT.

28. Neither CITY nor any officer or employee thereof is responsible for any injury, damage, or liability occurring by reason of anything done or omitted to be done by CALTRANS, its contractors, sub-contractors, and/or its agents under or in connection with any work, authority, or jurisdiction conferred upon CALTRANS under AGREEMENT. It is understood and agreed that CALTRANS, to the extent permitted by law, will defend, indemnify, and save harmless CITY and all of its officers and employees from all claims, suits, or actions, including reasonable attorneys' fees, of every name, kind, and description, brought forth under, but not limited to, tortious, contractual, inverse condemnation, or other theories and assertions of liability occurring by reason of anything done or omitted to be done by CALTRANS, its contractors, sub-contractors, and/or its agents under AGREEMENT.

29. Neither CALTRANS nor any officer or employee thereof is responsible for any injury, damage, or liability occurring by reason of anything done or omitted to be done by CITY, its contractors, sub-contractors, and/or its agents under or in connection with any work, authority, or jurisdiction conferred upon CITY under AGREEMENT. It is understood and agreed that CITY, to the extent permitted by law, will defend, indemnify, and save harmless CALTRANS and all of its officers and employees from all claims, suits, or actions, including reasonable attorneys' fees, of every name, kind, and description brought forth under, but not limited to, tortious, contractual, inverse condemnation, claims based on (1) 17 U.S.C. §§ 101-810 (the Copyright Act of 1976, as modified), (2) 17 U.S.C. § 106A(a) (the Visual Artists Rights Act of 1990, "VARA"), (3) 17 U.S.C. § 113, (4) California Civil Code § 987 (the California Art Preservation Act), California Civil Code §989, or (5) any other rights arising under U.S. federal or state laws or under the laws of any other country that conveys rights and protections of the same nature as those conveyed under 17 U.S.C. §106A(a) and California Civil Code §987, intellectual property claims arising from or related to breach of contract, inverse condemnation, conversion, and/or taking of property, or other theories and assertions of liability occurring by reason of anything done or omitted to be done by CITY, its contractors, sub-contractors, and/or its agents under AGREEMENT.

30. If the work performed on PROJECT is done under contract and falls within the Labor Code section 1720(a)(1) definition of "public works" in that it is construction, alteration, demolition, installation, or repair; or maintenance work under Labor Code section 1771 CITY must conform to the provisions of Labor Code sections 1720 through 1815, and all applicable provisions of California Code of Regulations found in Title 8, Chapter 8, Subchapter 3, Articles 1-7. CITY agrees to include prevailing wage requirements in its contracts for public work. Work performed by CITY 's own forces is exempt from the Labor Code's Prevailing Wage requirements.

    CITY shall require its contractors to include prevailing wage requirements in all subcontracts funded by AGREEMENT when the work to be performed by the subcontractor is "public works" as defined in Labor Code Section 1720(a)(1) and Labor Code Section 1771. Subcontracts shall include all prevailing wage requirements set forth in CITY contracts.

31. AGREEMENT is intended to be CALTRANS' and CITY's final expression and supersedes all prior oral understandings pertaining to PROJECT, with the exception of the required agreements to complete CALTRANS' Transportation Art process as discussed herein. The required agreements include, but are not limited to, the TAP, CCA, and PSMA.

32. AGREEMENT will terminate upon CALTRANS' acceptance of PROJECT. However, all indemnification and maintenance articles of AGREEMENT will remain in effect until terminated or modified in writing by mutual agreement.

CONTACT INFORMATION

CALTRANS and CITY will notify each other in writing of any personnel or location changes. Contact information changes do not require an amendment to AGREEMENT.

CALTRANS

Shavonne Conley, Project Manager
2015 E. Shields Ave. #100
Fresno, CA 93726
Mobile Phone: (559) 383-5609
shavonne.conley@dot.ca.gov

CITY OF MADERA

Arnoldo Rodriguez, City Manager
205 West 4th Street
Madera, CA 93637
Office Phone: (559) 661-5487
Mobile Phone: (559) 871-9113
arodriguez@madera.gov

SIGNATURES

CALTRANS and CITY are empowered by the law to enter into this AGREEMENT and have delegated to the undersigned the authority to execute this AGREEMENT on behalf of the respective agencies and covenants to have followed all the necessary legal requirements to validly execute this AGREEMENT.

CALTRANS and CITY acknowledge that executed copies of this AGREEMENT may be exchanged by facsimile or email, and that such copies shall be deemed to be effective as originals.

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

By: _____
DIANA GOMEZ
District Director

VERIFICATION OF FUNDS AND AUTHORITY:

By: Claudia Juarez
CLAUDIA JUAREZ
Acting District Budget Manager

CERTIFIED AS TO ALL FINANCIAL OBLIGATIONS/TERMS AND POLICIES

By: Nadine Karavan
DARWIN SALMOS
HQ Accounting Supervisor

CITY OF MADERA

By: _____
SANTOS GARCIA
Mayor

ATTEST:

By: _____
ALICIA GONZALES
City Clerk

APPROVED AS TO FORM AND PROCEDURE:

By: _____
HILDA CANTU MONTOY
City Attorney

Attachment 3
Resolution - Approving Memorandum of Understanding between the City and Madera County Arts Council

Exhibit A - Memorandum of Understanding

RESOLUTION NO. 23-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING MEMORANDUM OF UNDERSTANDING BETWEEN CITY AND THE MADERA COUNTY ARTS COUNCIL

WHEREAS, Caltrans has proposed the City of Madera (City) enter into a cooperative agreement under the Clean California State Beautification Program (CCSBP) to fund the Madera Block Wall Enhancement Project (Project); and

WHEREAS, specifically, the Project aims to beautify the newly constructed block wall on the east side of SR 99, south of the 4th Street; and

WHEREAS, the MOU between the City and the Madera County Arts Council (MCAC) sets forth the responsibilities of City and MCAC in accomplishing the objectives of Caltrans as set forth in the CCSBP; and

WHEREAS, the City has been designated as the sponsoring agency to administer and implement the program for the Clean California State Beautification Project activities, and in accordance with the provisions the Transportation Art Agreement (Agreement) between the City and Caltrans; and

WHEREAS, MCAC will assist the City with the finalization of a solicitation document to identify criteria for the selection of an artist, such as experience, artist portfolio, past work, etc; and

WHEREAS, MCAC will support the City with the oversight of the artist once selected and artwork installation phase; and

WHEREAS, MCAC will receive a maximum of $6,000 administrative fee reimbursement costs for their support in Project completion.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY finds, orders, and resolves as follows:

1. The above recitals are true and correct.
2. The Council approves the Memorandum of Understanding between the City of Madera and the Madera County Arts Council for the completion of the Madera Block Wall Enhancement Project as funded by the Clean California State Beautification Program.
3. This Resolution is effective immediately upon adoption.

****

MEMORANDUM OF UNDERSTANDING
between
CITY OF MADERA
and the
MADERA COUNTY ARTS COUNCIL

"Madera Block Wall Enhancement Project"

This Memorandum of Understanding (MOU) is entered into between City of Madera, hereinafter referred to as "City," and the Madera County Arts Council, hereinafter referred to as "MCAC," this _____ day of 2023.

This MOU is made with reference to the following recitals:

1. This MOU sets forth the responsibilities of City and MCAC in accomplishing the objectives of the California Department of Transportation (Caltrans) as set forth in the Clean California State Beautification Program.

2. The City has been designated as the sponsoring agency to administer and implement the program for the Clean California State Beautification Project activities, and in accordance with the provisions the Transportation Art Agreement (Agreement) between the City and Caltrans.

3. Caltrans funds will be apportioned to procure artist(s), administer artist contracts, provide and install the Transportation Art 5 sets of 4 art panels, at the sound-wall on the North-bound side of SR 99, .13 miles northwest of Madera Ave to .18 Miles Southeast of Yosemite Ave., site of the Madera Block Wall Enhancement Project (Project) pursuant to a Transportation Art Maintenance Agreement between the City and Caltrans.

4. MCAC has expertise relating to the Arts that will be helpful to the City in procurement of an artist, artist contracts, and the artwork to be installed pursuant to. a Transportation Arts Agreement between Caltrans and City for the Madera Block Wall Enhancement Project in the amount of $100,000.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and agreements therein contained, the parties hereto mutually agree as follows:

I. TERM

The term of this MOU shall commence upon execution of this MOU by each agency authorizing entry into this MOU and shall continue until terminated by any party according to the termination provisions contained herein or one year whichever occurs first.

II. PRINCIPLES

The City and MCAC will be responsible for complying with requirements pertaining to the Agreement that include but are not limited to the following:

1. The MCAC has direct expertise in the area of art, artwork, and artists, and as such, has expressed an interest in engaging local artists and artwork projects, thus this appears to be an ideal partnership.

2. Artwork must follow Caltrans' Transportation Art process and procedures as described in the Project Development Procedures Manual, Chapter 29, Section 9 Transportation Art and Caltrans' Transportation Art website.

3. The MCAC will be compensated a maximum of $6,000 in administrative fees for assistance with the procurement process, artist oversight and contract management, as well as overall project installation and completion. MCAC will submit an invoice at the completion of the project.

4. MCAC will assist with the finalization of a Request for Proposals to artists. Specifically, MCAC will ensure the finalization of a solicitation document to identify criteria for the selection of an artist, such as experience, artist portfolio, past work, etc.

5. MCAC will assist with the artist contract oversight and artwork installation, assisting with ensuring artist is meeting scope of work, specifications, and project intent.

6. Although MCAC is to have a representative in the Arts Selection Committee, MCAC will continue to assist with the project completion after the Arts Selection Committee is dissolved, providing the artist oversight and artwork installation assistance.

III. REVISIONS, ADDENDUM

Revisions to the basic framework of this MOU shall be by mutual written agreement of the parties. Supplements to this MOU may be by numeric addendums executed by each party and attached to the original of this MOU.

IV. TERMINATION

This MOU is set to terminate at the completion of the Project, as directed by Caltrans. Either party may terminate this MOU sooner, in writing to the other party, with a 30 day notice. In the event of termination, the parties shall consult prior to the date of termination to ensure termination occurs on the most equitable terms; however, such consultation shall not prohibit or restrict either party from exercising its right to terminate.

V. SETTLEMENT OF DISPUTES

Disagreement between the parties arising under or relating to this MOU, as amended, and supplemented, shall be resolved only by consultation between the parties and not referred to any other person or entity for settlement unless mutually agreed in writing.

IN WITNESS WHEREOF, the foregoing MOU is executed on the day and year first written above.

CITY OF MADERA:

Santos Garcia, Mayor

MADERA COUNTY ARTS COUNCIL

Jim Kocher, Executive Director

ATTEST:

Alicia Gonzales, City Clerk

APPROVED AS TO LEGAL FORM:

Hilda Cantú Montoy, City Attorney

Attachment 4
Resolution - Appointment to Arts Selection Committee

RESOLUTION NO. 23-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA ESTABLISHING AN ARTS SELECTION COMMITTEE AND APPOINTING A REPRESENTATIVE COUNCIL MEMBER TO THE ARTS SELECTION COMMITTEE, AS IT PERTAINS TO THE MADERA BLOCK WALL ENHANCEMENT PROJECT

WHEREAS, in 2021 the State allocated over $1.1 billion for the Clean California initiative that aimed to make a significant investment in litter collection, community engagement, and education to ultimately transform unsightly roadsides into spaces of pride for all Californians;and

WHEREAS, Caltrans has proposed the City enter into a cooperative agreement under the Clean California State Beautification Program (CCSBP) to fund the Madera Block Wall Enhancement Project; and

WHEREAS, as part of the completion of the project, selection of an artist and appropriate artwork can be subjective; and

WHEREAS, staff recommends establishing an Arts Selection Committee that may serve as an advisory board to the Council; and

WHEREAS, the Committee may be comprised of members from various stakeholders with at least one representative from Council; and

WHEREAS, after submitting recommendations to Council and upon the artist and artwork selection, the ASC will dissolve.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY finds, orders, and resolves as follows:

1. The above recitals are true and correct.
2. The Council hereby establishes the Arts Selection Committee which shall be dissolved upon the selection of an artist and artwork to complete the Madera Block Wall Enhancement Project.
3. The Council selects _____ as the Council representative to the Committee.
4. This Resolution is effective immediately upon adoption.

****

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: February 15, 2023

Agenda Number: D-2

Joseph Hebert, Parks & Community Services Director

Arnoldo Rodriguez, City Manager

SUBJECT:

Amendment No. 1 to the Landscape Maintenance Services for the Downtown District, Certain City Facilities, and Median Islands Agreement with EMTS Inc.

RECOMMENDATION:

Adopt a Resolution Approving Amendment No. 1 to the Landscape Maintenance Services for the Downtown District, Certain City Facilities, and Median Islands Agreement with EMTS Inc.

SUMMARY:

The City entered into Agreement with EMTS Inc. after publishing a Request for Proposals (RFP) on December 3, 2019. Compared to the other proposals, EMTS Inc. (EMTS) was ranked at the top in categories such as references, approach to work, staffing, and fees. Council approved the Agreement during its February 19, 2020 meeting. As part of the agreement, the City pays EMTS $200,880 per year for the landscape maintenance services provided in the Downtown District, certain city facilities, and median islands throughout the community.

The agreement was set for three years, with the possibility to extended by mutual written consent for an additional two years. The Agreement is set to expire on February 19, 2023. The proposed resolution approves an amendment to the Agreement extending the term to two years and increasing the compensation to $224,985.60 per year, an annual increase of $24,105.60.

DISCUSSION:

The City currently maintains approximately 30 acres of landscaped areas not in landscape assessment zones. The City has historically entered into multi-year agreements with professional landscape maintenance contractors for the work needed for these areas, inclusive of the downtown district and certain City, including median islands. Respectively, these three areas are

broken into groups. Group 1 covers a portion of E. Yosemite Avenue in the downtown area. Group 2 covers certain City facilities, including City Hall and the median island areas, and is the most complex, with over 28 locations maintained. Maps of these areas are included in Attachment 2.

FINANCIAL IMPACT:

The financial impact of the two-year extension represents an increase of $24,105.60 per year from the previous cost schedule. This represents an increase of 12 percent. The increase is broken down into three respective budgets as follows: $655.20 in City's Downtown (#41400000-6440), $7,300.80 in Parks Contracted Services (#10206100-6440), and $16,149.60 in Median Island (#10206120-6440). The revenue sources for these increases would come from the following:

- Group 1: Downtown Association fund
- Group 2: Gas Tax revenue
- Group 3: City's General Fund

***Table 1**: Landscape Maintenance Costs Comparison*

	Group 1 (Downtown)	*Group 2 (City Facilities)*	*Group 3 (Medians)*	*Total Cost*
Current Cost Schedule	$5,460.00	$60,840.00	$134,580.00	$200,880.00
Proposed Cost Schedule	$6,115.20	$68,140.80	$150,729.60	$224,985.60
Difference +/-	+$655.20	+$7,300.80	+$16,149.60	+$24,105.60

EMTS has shared that the increase between the current cost schedule and the proposed cost schedule is based upon the average Consumer Price Index (CPI) increase at four percent for each contract year. A standard in most municipal contracts.

It is noted that during the past three years working with EMTS, Inc., there have been no additional price increases, additional charges invoiced, and concerns about the work being completed.

ALTERNATIVES:

Council may elect not to approve the first amendment. This will result in the expiration of the current agreement. The City would then need to prepare and publish a new RFP. City staff would maintain the areas of responsibility utilizing part-time, temporary staff until an RFP is issued and awarded.

ATTACHMENTS:

1. Resolution - Approving Amendment No. 1
    a. Exhibit 1 – Amendment No. 1
2. Maps for the Landscape Maintenance Areas of Responsibility

RESOLUTION NO. 23-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA, CALIFORNIA APPROVING AMENDMENT NO. 1 TO THE AGREEMENT BETWEEN THE CITY OF MADERA AND EMTS INC. FOR LANDSCAPE MAINTENANCE SERVICES FOR THE DOWNTOWN DISTRICT, CERTAIN CITY FACILITIES, AND MEDIAN ISLANDS

WHEREAS, the City of Madera ("City") is a municipal Corporation that provides services and facilities to the citizens of the community; and

WHEREAS, the City of Madera and EMTS Inc. ("Contractor") entered an Agreement for the Landscape Maintenance Services for the Downtown District, certain City facilities, and median islands on February 19, 2020; and

WHEREAS, the Agreement is for three years and may be extended by mutual written consent for an additional two years; and

WHEREAS, the Agreement between the City and EMTS Inc. is set to expire February 19, 2023; and

WHEREAS, an Amendment No. 1 to the Agreement is needed to document the mutual written consensus to extend the Agreement for an additional two years; and

WHEREAS, this Amendment would extend the Agreement to February 20, 2025; and

WHEREAS, Amendment No. 1 includes a revised cost schedule of services for the next two years in the amount of $224,985.60 per year; and

WHEREAS, the Agreement is in the best interests of the City, the Contractor, and the citizens of Madera.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA hereby finds, determines, resolves and orders as follows:

1. The above recitals are true and correct.
2. The Council approves Amendment No. 1 to Agreement Between the City of Madera and EMTS Inc. for Landscape Maintenance Services for the Downtown District, Certain City Facilities, and Median Islands
3. attached hereto as Exhibit 1 and incorporated by reference.
4. This resolution is effective immediately upon adoption.

***

AMENDMENT NO.1 TO AGREEMENT FOR LANDSCAPE MAINTENANCE SERVICES

This Amendment No. 1 to Agreement for Landscape Maintenance Services between the City of Madera (City) and EMTS Inc. (Service Provider) is entered into effective February 20, 2023.

RECITALS

WHEREAS, the City of Madera and EMTS Inc. entered an Agreement for the Landscape Maintenance Services for the Downtown District, certain City facilities, and median islands on February 19, 2020; and

WHEREAS, the Agreement is for three years and may be extended by mutual written consent for an additional two years; and

WHEREAS, the Agreement between the City and EMTS Inc. is set to expire February 19, 2023, with the possibility of the two year extension; and

WHEREAS, an Amendment No. 1 to the Agreement is needed to document the mutual written consensus to extend the Agreement for an additional two years; and

WHEREAS, Amendment No. 1 would extend the Agreement to February 20, 2025, and increase the fees to be paid by City.

AMENDMENT

SECTION 1. Effective on the date of this Amendment No. 1, Section 3.1.a of the Agreement entitled "Cost Schedule" is amended as follows:

		Group #1 Downtown Maintenance		
Map #	Designation	Location	Monthly	Annual
1	Downtown	Downtown District	$ 509.60	$ 6,115.20
			Group Total	**$ 6,115.20**
		Group #2 Non-Median Maintenance		
Map #	Designation	Location	Monthly	Annual
4	City Hall	205 West 4Th street	$ 627.20	$ 7,526.40
5	Corporation Yard	1030 S Gateway Drive	$ 436.80	$ 5,241.60
6	Frank Bergon Center	238 South D Street	$ 481.60	$ 5,779.20
7	WAC & Youth Hut	113 South Q Street	$ 380.80	$ 4,569.60
8	Kennedy Pond	Kennedy Pond	$ 324.80	$ 3,897.60
9	Mex-AM Center	716 Columbia	$ 324.80	$ 3,897.60
10	Cleveland Linear	South Side of Cleveland from Granada West to Glade	$ 1,999.20	$ 23,990.40
11	Granada Linear	West side of Granada from Cleveland to Foxglove (excluding Veterans Hall Property)	$ 806.40	$ 9,676.80
11A	Police Department	330 South C Street	$ 296.80	$ 3,561.60
			Group Total	**$ 68,140.80**
		Group #3 Median Maintenance		
Map #	Designation	Location	Monthly	Annual

12	Yosemite Ave Islands	Median Island on Yosemite from Gateway west to Howard	$ 464.80	$ 5,577.60
13	Gateway Dr	Islands & Park Strips - Cleveland to Fresno River	$ 571.20	$ 6,854.40
14	Howard Road	Islands & Park Strips - Schooner to west of Autumn	$ 1,159.20	$ 13,910.40
15	West Cleveland Islands	West from Schooner to Granada	$ 487.20	$ 5,846.40
16				$ -
17	Hopy Island	Cypress and Yosemite	$ 291.20	$ 3,494.40
18	Sunrise Island	Sunrise & Lake Street	$ 268.80	$ 3,225.60
19	Barsotti Islands	Park Lane, Park Drive, Park South, North Park	$ 968.80	$ 11,625.60
20	Mainberry Islands	Mainberry, Third and Westgate	$ 1,680.00	$ 20,160.00
21	West Park	West Park	$ 196.00	$ 2,352.00
22	Terrace Place	Terrace Place Island, North of Central	$ 246.40	$ 2,956.80
23	4Th & Sunset	4th & Sunset	$ 218.40	$ 2,620.80
24	Renway Island	Renway Cul-de-sac	$ 218.40	$ 2,620.80
25	Riverview Strips	Riverview East and West of Granada	$ 464.80	$ 5,577.60
26	Gateway Tree Planters	East and West Sidepf Gateway Drive, Fresno River to Olive Ave	$ 324.80	$ 3,897.60
27	Roosevelt Planter Boxes	Roosevelt and 13Th	$ 218.40	$ 2,620.80
28	Kennedy Wall	Kennedy, East of Kennedy Pond	$ 364.00	$ 4,368.00
29	Olive Avenue Islands	Olive Ave. Yosemite to Hwy 145	$ 336.00	$ 4,032.00
30	East Cleveland Islands	Cleveland Ave, Gateway Dr to Tozer	$ 672.00	$ 8,064.00
32	Ave 17/Airport Median	Ave 17 West of Airport Drive	$ 257.60	$ 3,091.20
33	Yosemite Tozer (Crossroads	Tozier Ave South of Yosemite	$ 257.60	$ 3,091.20
34	Cleveland Center Median	Cleveland median island from Glade Ave west to Westberry	$ 660.80	$ 7,929.60
35	Industrial Schooner	Industrial Ave between Granada and Schooner Ave and Schooner Ave between Howard Rd and Industrial	$ 453.60	$ 5,443.20
36	Lake Street	Lake Street from Cleveland to Ellis	$ 364.00	$ 4,368.00
37	Ave 13 Median Island-Parkwood	Ave 13 Median Island in front of Parkwood School	$ 324.80	$ 3,897.60
38	Ave 13 Median Island-Valero	Ave 13 West of Hwy 145 in front of Valero Station	$ 235.20	$ 2,822.40
39	Sunset Wall	Sunset East of Schooner Ave	$ 246.40	$ 2,956.80
40	Median South of H.S Medians	Ave 13 (Pecan) between Stadium and Pine	$ 296.80	$ 3,561.60
41	4th Street Medians	4th Street from Lake Street West to Sunset	$ 313.60	$ 3,763.20
			Group Total	**$ 150,729.60**

SECTION 2. Section 4 of the Agreement entitled "Term of Agreement" is amended by adding the following to the end of Section 4:

"In accordance with the above language, the Parties agree to extend the term of this Agreement by twenty-four (24) months and to have it terminate on February 20, 2025, unless otherwise terminated earlier by one of the parties pursuant to Section 8 of this Agreement."

SECTION 3. This Amendment No. is effective on February 20, 2023. Except as amended by this Amendment No. 1, all terms and conditions of the Agreement shall continue with full force and effect.

IN WITNESS WHEREOF, the have caused this Amendment No. 1 to Agreement to be executed dates written below.

CITY OF MADERA

By:_____
Santos Garcia, Mayor

Date:_____

EMTS INC.

By:_____

Print Name: _____

Title: _____

Date: _____

APPROVED AS TO FORM:

By:_____
Hilda Cantú Montoy, City Attorney

ATTEST:

By:_____
Alicia Gonzales, City Clerk

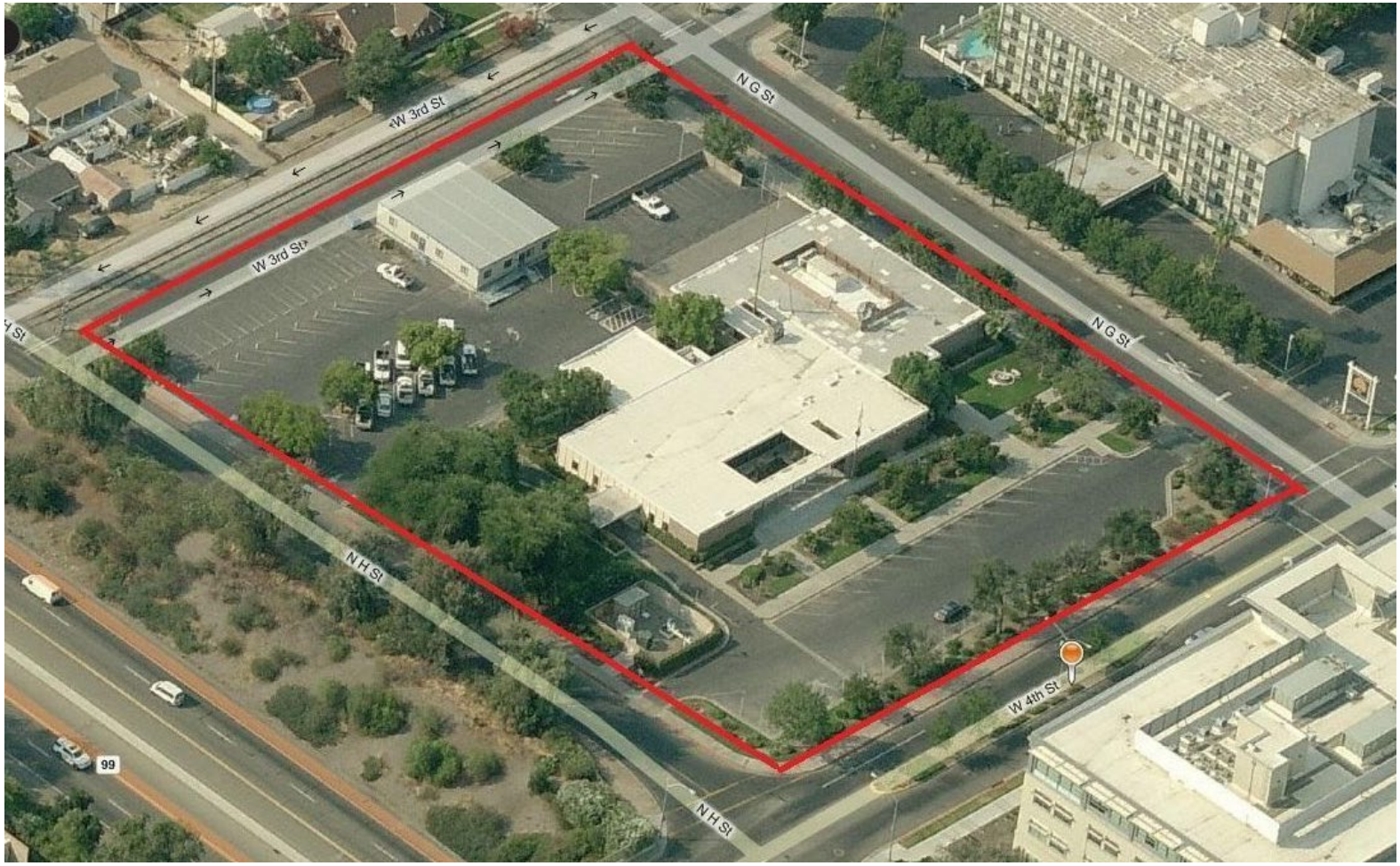
Attachment 2

Group #1 – Downtown Maintenance



Map #1 – Downtown

Group #2 – Non-Median Maintenance



Map #4 – City Hall
205 W. 4th Street



Map #5 – Corporation Yard
1030 S. Gateway Drive



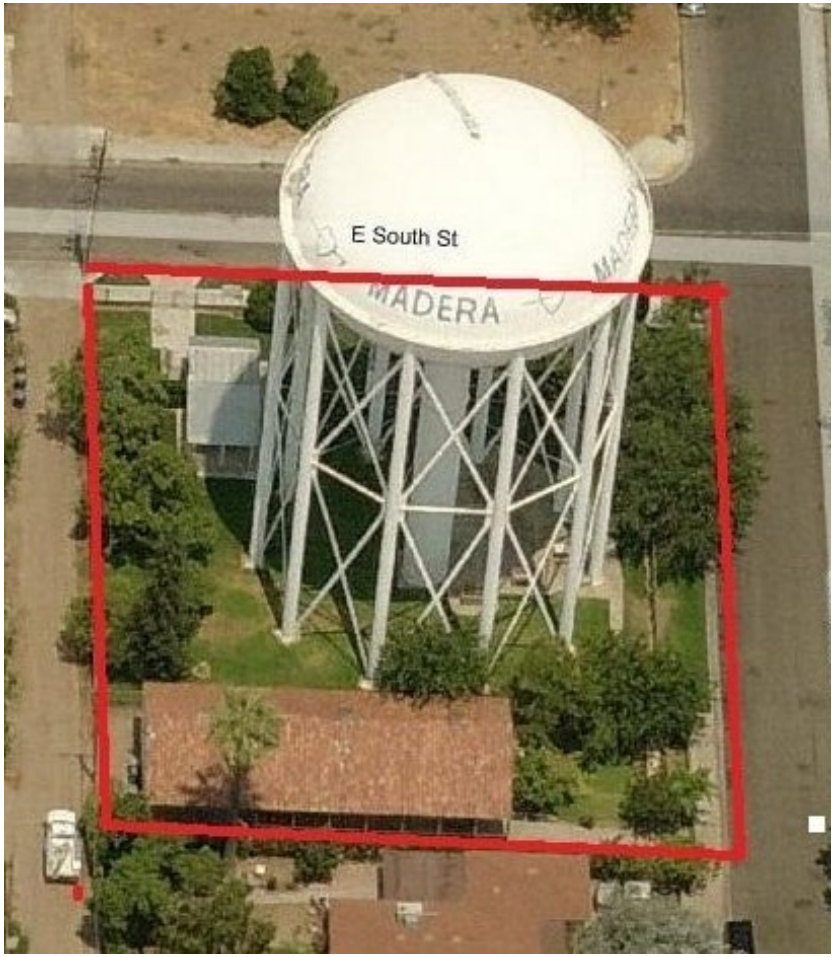
Map # 6 – Frank Bergon Senior Center
238 S. D Street



Map #7 – Westside Activity Center & Rotary Youth Hut
1124 E. Yosemite Ave. & 113 S. Q Street



Map # 8 – Kennedy Pond



Map #9 – Mexican-American Activity Center
716 Columbia



Map #10 – Cleveland Linear
South side of Cleveland from Granada west to Glade



Map #11 – Granada Linear

West side of Granada from Cleveland to Foxglove (Excluding Veterans Hall)



Map #11A – Police Station
330 South C Street

Group #3 – Median Maintenance



Map #12 – Yosemite Avenue Islands
Median island on Yosemite from Gateway west to Howard



Map #13 – Gateway Drive
Islands & Park Strips – Cleveland to Fresno River



Map #14 – Howard Road

Islands & Park Strips – Schnoor to west of Autumn



Map #15 – West Cleveland Islands
West from Schnoor to Granada



Map # 17 – Hopy Island
Cypress and Yosemite



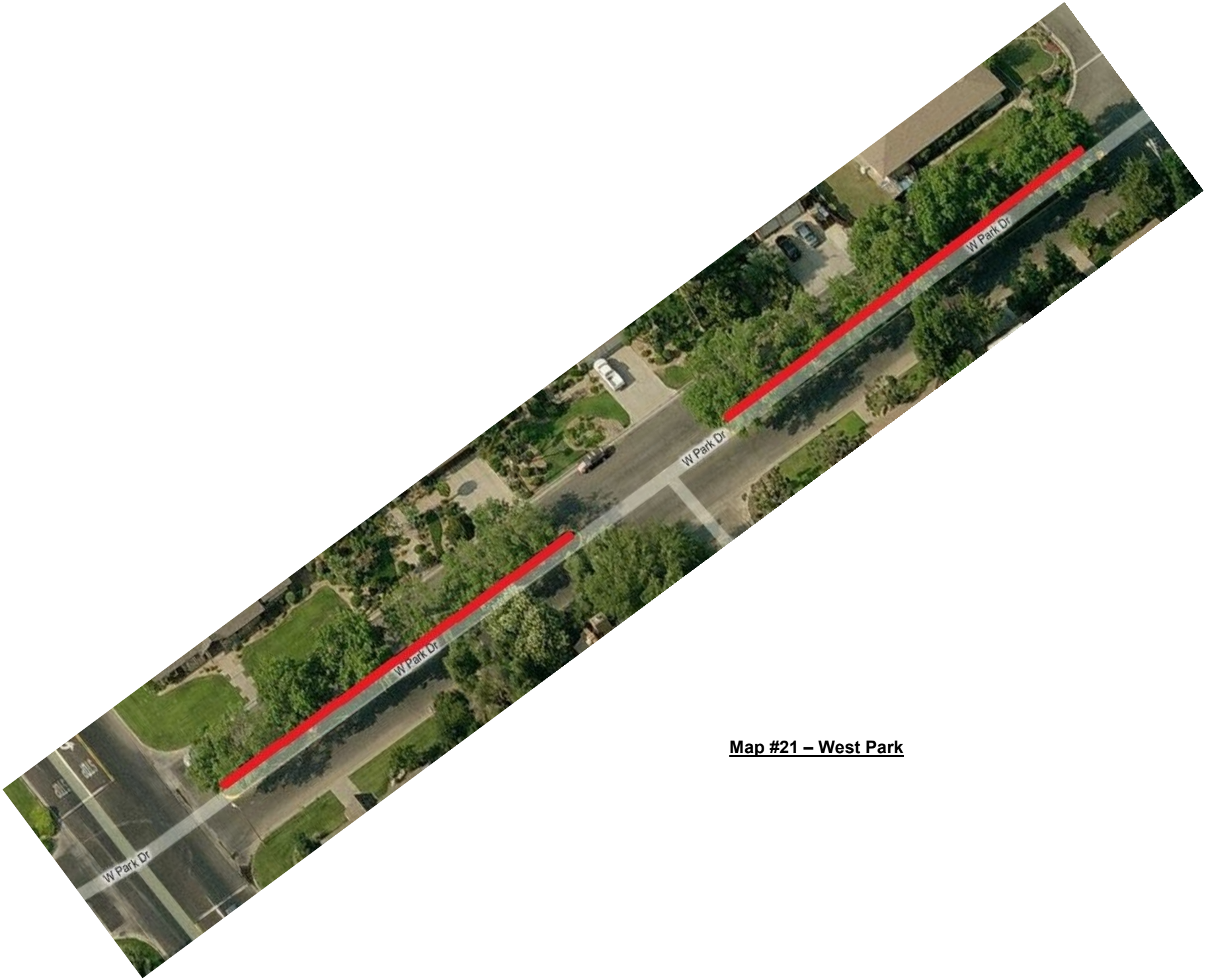
Map #18 – Sunrise Island
Sunrise & Lake Street



Map #19 – Barsotti Islands
Park Lane, Park Drive, Park South, North Park



Map #20 – Mainberry Islands
Mainberry, Third, and Westgate



Map #21 – West Park



Map #22 – Terrace Place
Terrace Place Island north of Central



Map#23 – 4th & Sunset



Map #24 – Renway Island
Renway Cul-de-sac



Map #25 – Riverview Strip
Riverview East and West of Granada



Map#26 – Gateway Tree Planter

East and West Side of Gateway Drive, Fresno River to Olive Avenue



Map #27 – Roosevelt Planter Boxes

Roosevelt and 13th



Map #28 – Kennedy Wall
Kennedy, East of Kennedy Pond



Map #29 – Olive Avenue Islands

Olive Ave, Yosemite to Hwy 145



Map #30 – East Cleveland Islands
Cleveland Ave, Gateway Drive to Tozer



Map #32 – Avenue 17 / Airport Median
Avenue 17 West of Airport Drive



Map #33 – Yosemite/Tozer (Crossroads)
Tozer Avenue South of Yosemite



Map #34 –Cleveland Center Median
Cleveland median islands from Granada Ave. west to Glade



Map #35 – Industrial / Schnoor

Industrial Avenue between Granada and Schnoor Avenue and
Schnoor Avenue between Howard Road and Industrial



Map #36 – Lake Street
Lake Street from Cleveland Avenue to Ellis Street



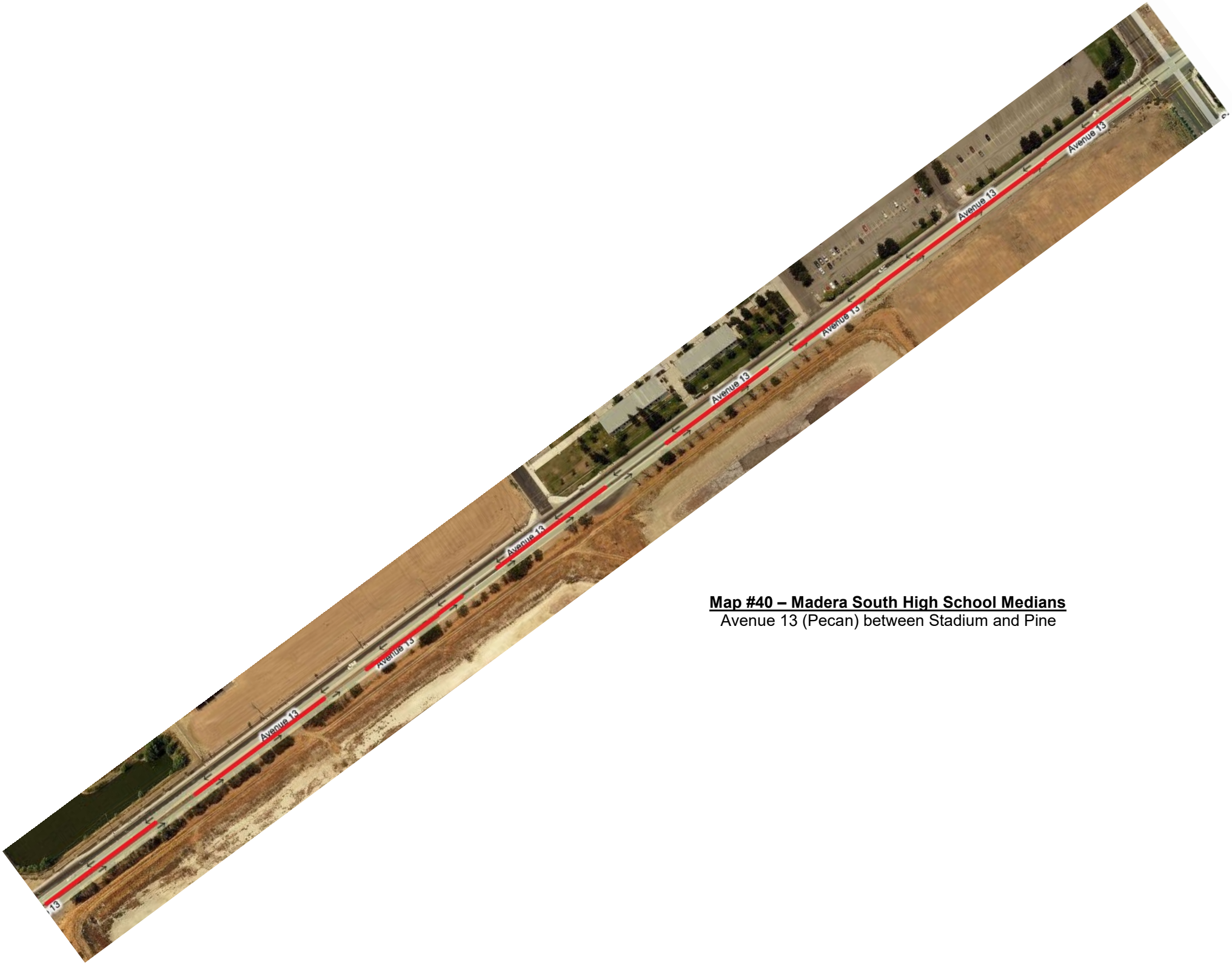
Map #37 – Avenue 13 Median Island – Parkwood
Avenue Median Island in front of Parkwood School



Map # 38 – Avenue 13 Median Island – Valero
Avenue 13 West of Hwy 145 in front of Valero Station



Map #39 – Sunset Wall
Sunset East of Schnoor Avenue



Map #40 – Madera South High School Medians
Avenue 13 (Pecan) between Stadium and Pine



Map #41 – 4th Street Medians
4th Street between Lake and Sunset

REPORT TO CITY COUNCIL

Approved by:

Anthony R. Forestiere

Arnoldo Rodriguez

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: E-1

SUBJECT:

Acceptance of the Audited Financial Statements for the Fiscal Year ended June 30, 2022

RECOMMENDATION:

It is recommended City Council (Council) accept of Audited Financial Statements for Fiscal Year ended June 30, 2022.

DISCUSSION:

The City of Madera's (City) Financial Statements for the Fiscal Year ended on June 30, 2022 have been audited by an independent accounting firm and an Unmodified Opinion (a clean opinion) has been issued.

In accordance with the Single Audit Act of 1984 and the provisions of the U.S. Office of Management and Budget (0MB) Circular A-133, the City is required to have an independent firm audit their Financial Statements whenever $750,000 in Federal grants are received for any Fiscal Year. The audit must follow Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and comply with the standards for financial audits set forth in the U.S. General Accounting Office's Governments Auditing Standards (1994). The audit completed for Fiscal Year ended June 30, 2022 complies with all the provisions and standards previously stated and the City's Financial Statements have been found to be in conformity with Generally Accepted Accounting Principles. The auditors are still working on the single audit as of the time that this report was being written. So, only the City's Financial Statements will be presented at this meeting.

Audit Results

The city received an unmodified opinion from the independent auditor. Per the auditor (page 1 of their letter):

> *"In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America"*

Copies of the most recent Audited Financial Statements and Single Audit Reports will be posted on the City's website.

Kenneth Pun, Managing Partner of The Pun Group Accountants & Advisors will present the Financial Statements and discuss their results with the Council during this meeting. The Single Audit Report will be presented at a later date.

FINANCIAL IMPACT:

It is important that the city conduct its annual audit and issue requisite financial reports to maintain legal compliance and satisfy continuing disclosure requirements with regards to the city's outstanding bonds and other debts.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Acceptance of the city's Annual Comprehensive Financial Report is consistent with Madera 2025 goals of effective government, safe public, quality parks and service, and healthy community.

ALTERNATIVES:

Continue to delay acceptance of the city's Annual Comprehensive Financial Report and jeopardize the city's financial credibility.

ATTACHMENTS:

City of Madera Financial Statements for the Year Ended June 30, 2022



PROUDLY SERVING RESIDENTS IN THE HEART OF CALIFORNIA • CITY OF MADERA CALIFORNIA • INCORPORATED 1907 •

The City of MADERA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

DEPARTMENT OF FINANCE

MADERA CITY HALL • 205 W. 4TH STREET • MADERA, CA 93637 • MADERA.GOV

City of Madera

Madera, California

Annual Comprehensive Financial Report

For the Year Ended June 30, 2022

Prepared by
Finance Department

City of Madera
Annual Comprehensive Financial Report
For the Year Ended June 30, 2022

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January 30, 2023

Honorable Mayor and Members of the City Council,
City of Madera, California

It is with pleasure that I present to you the City of Madera Annual Comprehensive Financial Report (ACFR).

State law requires local governments to prepare a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ending June 30, 2022. This report was prepared by the City of Madera's (the City) Finance Department, which assumes responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including disclosures.

The accompanying financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as prescribed by the Governmental Account Standards Board (GASB).

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

The City's financial statements have been audited by The Pun Group LLP. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for the rendering of an unmodified opinion that the City of Madera's financial statements for the fiscal year ended June 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in a separately issued report, the Single Audit and Independent Auditors' Reports.

The Management's Discussion and Analysis (MD&A) section of this report offers a more detailed discussion about the economic condition of the City, fund balance analysis and other management goals and achievements.

Government Profile

The City was incorporated on March 27, 1907, as a general law city. The City Council is comprised of six members who are elected by district, plus a Mayor who is elected at large. The Council Members and the Mayor are elected to alternating four-year terms staggered every two years. The City Council is responsible for making policy, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and the City Attorney. The City Manager is responsible for carrying out the ordinances and policies of the City Council and overseeing operations. All other department heads are appointed by the City Manager.

Madera is located in the center of California, twenty miles north of Fresno, and is the county seat of Madera County. The City has approximate population of 66,000 and its boundaries encompass 16.0 square miles. Madera is also within close proximity to cherished world treasures such as Yosemite National Park, the Sierra Nevada Mountain Range and attractions that run along the Pacific coastline.

The City provides a full range of services that include public safety, public works, recreational and community services, community development and general administrative services. The City also operates a municipal golf course, water and wastewater utilities. A general aviation airport is also part of the City of Madera. Component units are legally separate entities for which the nature and significance of their relations with the City are such that exclusion would cause the financial statements to be misleading or incomplete. Accordingly, the Housing Authority of the City of Madera is reported as a component unit in the City's financial statements.

Local economy and local budget issues

Budget projections for the Fiscal Year 2021/22 were influenced by experts' and consultants' analysis. The City continues to recover from the effects of the recent pandemic. The pandemic has undoubtedly affected the City's finances, operational performance, and compliance burdens in all departments; however, the local economy continues to show signs of recovery. It is unknown at this time how recent economic factors including inflation, interest rate increases, labor shortages, supply chain issues, global conflicts and increased regulation will affect the City's future finances but there are a few key items worth highlighting:

- Sales tax receipts came in higher than expected. Future budget projections remain conservative as the current economic factors could result in a significant slowdown in the economy.
- Property values for both commercial and residential real estate increased slightly and revenue exceeded projections. However, the recent increase in interest rates could result in a significant flattening or reversal of this trend in the future. Future property tax revenue projections are conservative anticipating a continued slow down in the real estate market.
- Recently approved rate adjustments to water, sewer and solid waste charges will allow the City to keep pace with increasing operational costs and new service mandates.
- The American Rescue Plan Act (ARPA) passed into law in March 2021, has provided the City of Madera with approximately $23 Million in federal grant funds. The City Council has committed these grant funds to infrastructure needs in both the Water and Sewer Funds.

Despite the lingering effects of the pandemic, the financial outcomes were in line with the projections made. Actual sales tax and property tax revenues came in higher than projected as of June 30, 2022. While some industry sectors were impacted, Madera was not as severely impacted in comparison to other communities. This may partially be attributed to the composition of the City's economy which is not heavily reliant on tourism or entertainment. While the City experienced decreases in some categories, any shortages were offset by increases in sales tax and property tax revenues.

Agriculture has been the mainstay of the local economy. Government also represents a growing part of the economy. Major employers in the City include Madera Unified School District, County of Madera, City of Madera and Madera Community Hospital. Major retail employers include Walmart, Lowe's and Home Depot. The City of Madera's unemployment rate was 17% during the peak of the pandemic but significant improvements are now visible with the rate at 5.5% as of October of 2022.

The City is part of the Madera/Chowchilla Metropolitan Area, which includes City of Madera, City of Chowchilla and developed areas of Madera County.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. For the 2022 fiscal year, activities for the general fund, special revenue funds, debt service, enterprise, and capital project funds were included in the annual appropriated budget.

The level of budgetary control, i.e. the level where the expenditures cannot legally exceed the appropriated amount, is maintained at the fund level for all funds. The City also maintains an encumbrance accounting system as a method of maintaining budgetary control. Outstanding encumbrances at year-end are evaluated and, if deemed necessary by the City Manager, are carried forward as part of the following year's budget.

Long-term financial planning

The City maintains a five-year Capital Improvement Plan, which is updated annually. This plan includes major on-going maintenance and rehabilitation costs to existing capital assets (land, land improvements, infrastructure, and equipment), as well as the costs of new facilities and improvements.

Budget policies require that budgets be balanced, and ongoing costs shall not exceed current revenues plus available fund balance that exceeds reserve fund requirements. The City is continuously monitoring economic conditions and will adjust the budget as necessary as economic conditions change.

The City maintains a General Fund Economic Stabilization Reserve at a level of at least 30% of the general fund operating expenditures in order to protect essential service programs and funding requirements during periods of economic downturn or other unforeseen major costs not covered by the Contingency Reserve. The balance in the reserve was $9.4 million as of the end of FY 22. In addition, separate reserve funds have been established in the Measure K fund for economic stabilization for the Fire and Police Departments. Each year $130,000 is added to each of the reserves until they reach the level of 30% of expenditures. Currently, each Economic Stabilization Fund had a $650,000 balance at the end of FY 22. Additionally, the Fire department has established a fire engine replacement reserve. The intent was to add $200,000 each year when the reserve was established. The fund was used for the purchase of a new fire apparatus in FY 22 and had a balance of $248,540 as of the end of the FY. The funding amount was increased to $490,000 in FY 22-23.

Also, to finance current and future growth, the City has in place a variety of user and developer fees to pay for streets, parks, sewer lines, water lines and wells. The City reviews these fees periodically to assure that the fee structure is in line with the cost of construction. The City has hired a consultant who is currently developing recommendations for updates to these fees. In addition, the City recently adopted updated fees for Water, Sewer and Solid Waste services to keep up with the rising cost of providing these services.

Cash Management

The City of Madera's investment policy prioritizes safety, liquidity and then yield on the City's investment. The highest priority of cash management and investments is to ensure adequate funds are available to meet the City of Madera's obligations and all investments are in safe instruments. Yield, while important, is considered the third priority after safety and liquidity. The City invests in the Local Agency Investment Fund "LAIF" operated by the State of California for the benefit of local governments. Bond proceeds, debt service monies, and debt service reserves are invested according to the bond covenants of each bond issue.

Acknowledgments

I would like to extend my thanks to the City Council for their interest in and suggestions for the financial reporting of the City. The preparation of the ACFR could not have been accomplished without the efforts and dedication of the staff of the City of Madera, Department of Finance. I extend my appreciation to my staff and other personnel from various departments, agencies and authorities who assisted in the preparation of this report.

Respectfully submitted,

Joy Canfield

Joy Canfield
Interim Director of Financial Services

City Council Members

Santos Garcia, Mayor
Cece Gallegos, Councilmember (D1)
Jose Rodriguez, Councilmember (D2)
Steve Montes, Councilmember (D3)
Anita Evans, Mayor Pro Tem (D4)
Elsa Mejia, Councilmember (D5)
Artemio Villegas, Councilmember (D6)

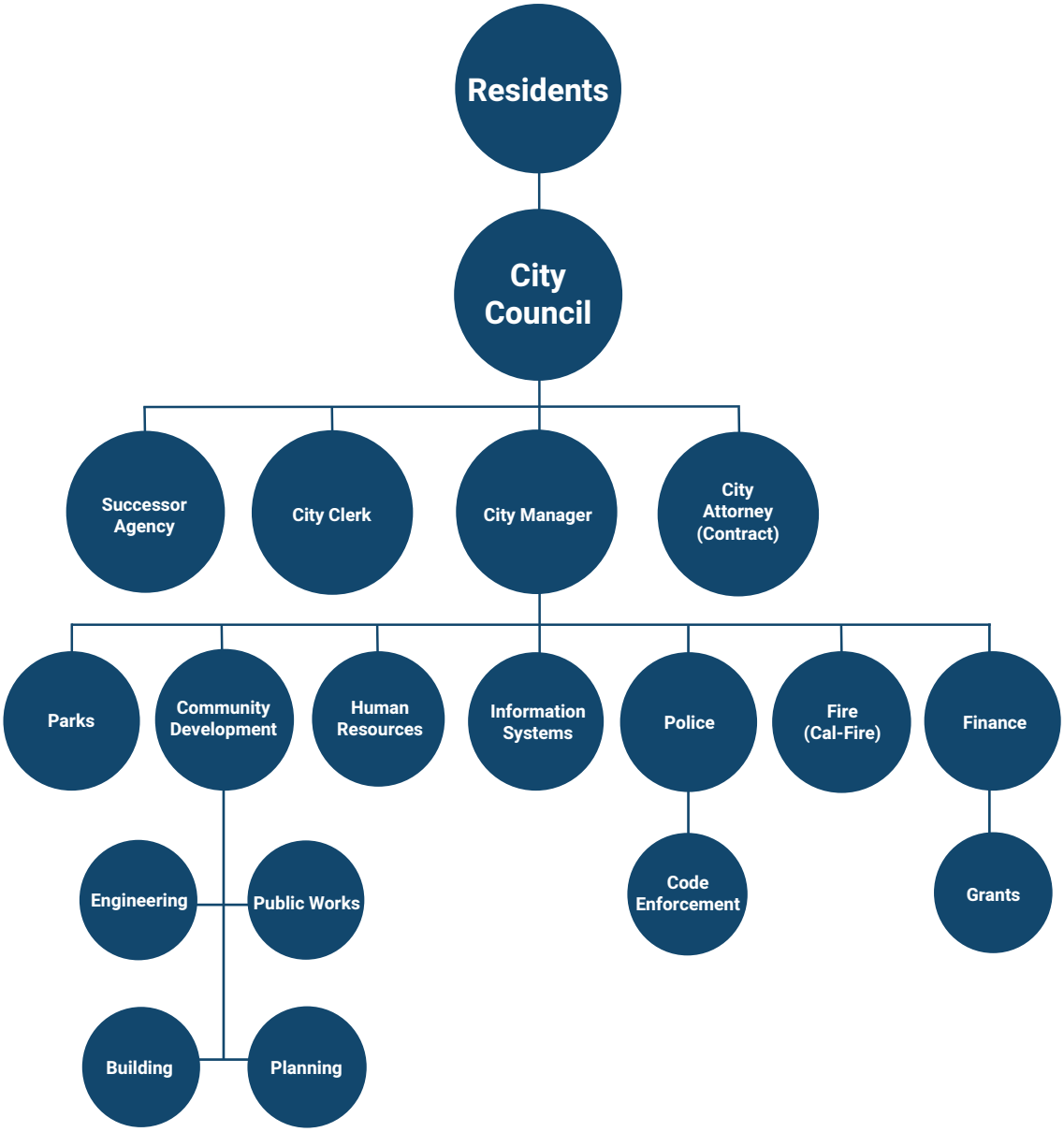
Executive Management

Arnoldo Rodriguez, City Manager
Hilda Cantu Montoy, City Attorney (contracted)
Alicia Gonzales, City Clerk

Department Directors

Vacant, Director of Financial Services
Gary Conte, Planning Manager
Dino Lawson, Police Chief
Vacant, Director of Public Works
Joseph Hebert, Interim Director of Parks & Community Services
Vacant, Chief Building Official
Keith Helmuth, City Engineer
Wendy Silva, Director of Human Resources
Mark Souders, Information Services Manager

City of Madera
Organizational Chart



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THE PUN GROUP
ACCOUNTANTS & ADVISORS

200 E. Sandpointe Avenue, Suite 600
Santa Ana, California 92707

www.pungroup.cpa

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members
of the City Council of the City of Madera
Madera, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the City of Madera, California (the "City"), as of and for the year ended June 30, 2022, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Housing Authority of the City of Madera (the "Authority"), which represent 100% of the assets, net position, and revenues, respectively, as of June 30, 2022, and the respective changes in financial position, the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

Implementation of New GASB Pronouncements

As discussed in Note 1 to the basic financial statements, the City implemented Governmental Accounting Standards Board ("GASB") Statement No. 87, *Leases* during the year. Our opinion is not modified with respect to this matter.

Change in Fiscal Year-End – Discretely Presented Component Unit

As described in Note 1 to the basic financial statements, the Discretely Presented Component Unit elected to change its fiscal year-end from June 30, 2021 to September 30, 2021. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios, Schedules of Contributions, and Schedule of Changes in Total OPEB Liability and Related Ratios, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Combining and Individual Fund Financial Statements and Budgetary Comparison Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Combining and Individual Fund Financial Statements and Budgetary Comparison Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2023, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Santa Ana, California
January 30, 2023

This narrative overview of the City of Madera's financial performance provides an analysis of the City's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

Financial Highlights

- The City's government-wide total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources at the close of the fiscal year by $331.5 million. Of this amount, $41.8 million is in unrestricted net position and available to meet the City's ongoing commitments to citizens and creditors. In addition, the City's restricted net position totals $46.9 million and is dedicated to specific purposes. Lastly, net position of $242.8 million is the City's net investment in capital assets.

- The City's total net position increased by $15.6 million or 4.9% during fiscal year 2021-22 to $331.5 million from $315.9 million.

- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of $79.9 million, an increase of $4.9 million or 6.5% in comparison with the prior year. Approximately $11.1 million or 13.9% of this amount is available for spending at the City's discretion (unassigned fund balance).

- The City's General Fund, Measure K Sales Tax, Code Enforcement, Insurance Reserve, Community Development and LEA Tire Grants, ended the year with a fund balance of $36.7 million, which represents a net increase of approximately $6.0 million from the previous year. The General Fund unassigned balance of $7.8 million is available for carryover to fund future general fund expenditures.

- Net Pension Liability decreased by $18.6 million or 36.1% during fiscal year 2021-22 to $32.9 million from $51.5 million. Deferred outflows of resources related to pensions decreased by $1.4 million or 13.4% and deferred inflows of resources related to pensions increased by $15.5 million or 1601.3%. The Net Pension Liability is based on an Actuarial Valuation and there was no change in the discount rate of 7.15% from the prior year.

During this year, the rates for water and sewer services remained static. Prior to this year, incremental rate increases over the subsequent five years were approved by Council during the second quarter of calendar year 2015. Those rate increases took effect in fiscal year 2015-16 and were increased between 9-10% during each of the five years covered in the rate schedule, except for fiscal year 2018-19 when Council considered a revised water rate analysis and adjusted the increase to 6%. In October 2021, the City issued an RFP for a Proposition 218 Rate Study for water, sewer, storm drainage and solid waste utility rates. The study was completed, and Council accepted the Rate Study on April 6, 2022. Prop 218 hearings were held, and all but the new drainage fee rates were adopted on July 20, 2022. The new rates will go into effect in fiscal year 2022-23.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements include all activities of the City of Madera, using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside the Government.

Reporting the City as a Whole

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the *accrual basis of accounting,* which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid out.

The *statement of net position* presents information on all the City's assets, deferred outflows, liabilities, and deferred inflows of resources, with the difference between the two reported as *net position.* Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported on this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements of the City are divided as follows:

> ***Governmental Activities:*** Most of the City's basic services are included here such as public safety, transportation (street and roads), community development, culture and recreation and general government. These services are primarily financed by property and sales taxes and federal and state grants.
>
> ***Business-type Activities:*** The City charges fees to customers to cover the costs of services provided. The City's utilities, water, sewer, community sanitation (refuse and street cleaning), golf course, and airport, as well as public transit services are included here.

Fund financial statements. The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law or by bond covenants. Management establishes other funds to control and manage money for a particular purpose or to show the City is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the City can be classified into three categories: governmental, proprietary and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information is useful in evaluating a governments near-term financing requirement.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliations between governmental funds and governmental activities. This reconciliation explains the relationship (or differences) between the fund statements and the government- wide statements.

The City of Madera maintains nineteen individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, General Development Impact Fee Fund, and Solar Energy Lease – Capital Projects Fund all of which are considered to be major funds. Data from the other sixteen funds are combined into a single aggregated presentation.

Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance to this budget.

Proprietary funds. The City has two different types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City utilizes enterprise funds to account for those activities that are supported primarily by user charges to external users, and includes community sanitation, sewer disposal, water utilities and transit services. Internal service funds are used to account for activities that are supported by user charges primarily to the City's other programs and activities and include fleet management, facility maintenance, and computer replacement. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Water, Sewer, Solid Waste, and Drainage Operations funds since they are all major funds. Individual fund data for each of these non-major enterprise funds is provided in the form of combining statements elsewhere in this report. All of the internal service funds are combined into a single, aggregated presentation in the fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefits of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the City cannot use these funds to finance its operations.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees, and budgetary comparison schedules.

Individual Fund Statements. Individual fund statements in connection with non-major governmental and enterprise funds are presented immediately after the required supplementary information in this report

Government-wide Financial Analysis

Below is a table showing the City's net position for the fiscal year ended June 30, 2022, with comparative data for the fiscal year ended June 30, 2021.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	$ 120,798,297	$ 104,291,965	$ 55,314,094	$ 48,417,863	$ 176,112,391	$ 152,709,828
Capital Assets	198,074,866	196,974,509	103,407,985	106,292,493	301,482,851	303,267,002
Total assets	318,873,163	301,266,474	158,722,079	154,710,356	477,595,242	455,976,830
Deferred outflows of resources	8,453,503	9,130,947	1,491,624	2,073,579	9,945,127	11,204,526
Liabilities:						
Current and other liabilities	34,282,489	23,267,879	7,955,385	8,619,361	42,237,874	31,887,240
Noncurrent liabilities	53,924,073	71,091,824	41,496,907	46,864,701	95,420,980	117,956,525
Total liabilities	88,206,562	94,359,703	49,452,292	55,484,062	137,658,854	149,843,765
Deferred inflows of resources	15,845,063	515,271	2,478,068	922,153	18,323,131	1,437,424
Net position:						
Net investment in capital assets	177,369,996	178,947,614	65,475,770	65,967,085	242,845,766	244,914,699
Restricted	44,524,605	46,349,016	1,794,447	963,474	46,319,052	47,312,490
Unrestricted	1,380,440	(9,774,183)	41,013,126	33,447,161	42,393,566	23,672,978
Total net position	$ 223,275,041	$ 215,522,447	$ 108,283,343	$ 100,377,720	$ 331,558,384	$ 315,900,167

As of June 30, 2022, the City's government-wide total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $331.5 million. Governmental activities finished the year with a positive net position balance of $223.3 million, an increase of $7.8 million, or 3.6% compared to 2021. Business-type activities finished the year with a positive balance of $108.3 million, an increase of $7.9 million or 7.9% compared to 2021. Net position, as noted earlier, may serve over time as a useful indicator of the City's financial position. Of the total net position, $242.8 million or 73.2% is the City's net investment in capital assets (e.g., land, buildings and improvements, machinery and equipment and the road network) less any related debt used to acquire those assets that is still outstanding.

The City's net investment in capital assets decreased by $2.1 million, restricted net position decreased by $.4 million and unrestricted net position increased by $18.1 million, accounting for the increase in total net position of $15.6 million. The decrease in net investment in capital assets is primarily due to additions to capital assets of $11 million offset by depreciation expense of $12.8 million, a decrease in capital-related debt of $3.4 million. The decrease to restricted net position represents the change in resources that are subject to external restrictions on their use. Net position restricted for public works and transportation increased by $1.7 million, capital projects decreased by $3.4 million and debt service increased by $0.8 million compared to prior year. The increase to unrestricted net position is due to a change in resources available to fund City programs for citizens and debt obligations to creditors.

Restricted net position represents $46.3 million or 14.0% of the total net position. Restricted net position represents those resources that are subject to external restrictions on how they may be used. These restrictions are established by bond covenants or restrictions on the use of funds are set forth by state or federal regulations.

Unrestricted net position represents those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Government-wide unrestricted net position represents $42.4 million or 12.8% of the total net position, which is an increase of $18.7 million or 79.1% from the previous year. Governmental activities account for $1.4 million of the total unrestricted net position improved by $11.2 million or 114.1% compared to last year. Business-type activities account for $41.0 million of the total unrestricted net position and increased by $7.6 million or 22.6% compared to last year.

The following table indicates the changes in net position for governmental and business-type activities:

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	$ 7,314,577	$ 7,700,139	$ 34,452,844	$ 33,368,637	$ 41,767,421	$ 41,068,776
Operating grants and contributions	9,780,314	10,035,691	-	-	9,780,314	10,035,691
Capital grants and contributions	2,400,126	2,948,500	1,163,082	1,576,982	3,563,208	4,525,482
Total program revenues	19,495,017	20,684,330	35,615,926	34,945,619	55,110,943	55,629,949
General revenues:						
Property taxes	12,134,288	11,020,353	247,624	237,264	12,381,912	11,257,617
Sales and use taxes	19,440,017	16,894,337	-	-	19,440,017	16,894,337
Franchise taxes	763,276	721,028	-	-	763,276	721,028
Other taxes	2,462,689	1,813,979	-	-	2,462,689	1,813,979
Total taxes	34,800,270	30,449,697	247,624	237,264	35,047,894	30,686,961
Investment earnings	(1,475,300)	(97,360)	(913,654)	340,816	(2,388,954)	243,456
Gain (loss) on sale of capital assets	-	35,469	-	135,300	-	170,769
Miscellaneous	934,376	317,971	680,464	113,658	1,614,840	431,629
Total general revenues and transfers	34,259,346	30,705,777	14,434	827,038	34,273,780	31,532,815
Total revenues	53,754,363	51,390,107	35,630,360	35,772,657	89,384,723	87,162,764
Expenses:						
General government	9,503,665	9,700,357	-	-	9,503,665	9,700,357
Public safety	21,670,917	18,826,073	-	-	21,670,917	18,826,073
Social services	1,061,114	133,639	-	-	1,061,114	133,639
Public ways and facilities	5,320,754	3,741,698	-	-	5,320,754	3,741,698
Community development	5,136,917	5,993,699	-	-	5,136,917	5,993,699
Culture and recreation	3,158,176	3,509,000	-	-	3,158,176	3,509,000
Interest on long-term debt	671,356	692,894	-	-	671,356	692,894
Water	-	-	7,317,498	7,427,430	7,317,498	7,427,430
Sewer	-	-	8,737,728	9,216,976	8,737,728	9,216,976
Solid waste	-	-	6,146,265	5,758,119	6,146,265	5,758,119
Drainage operations	-	-	929,265	943,353	929,265	943,353
Local transit	-	-	3,104,405	2,499,127	3,104,405	2,499,127
Golf course	-	-	85,044	94,635	85,044	94,635
Airport	-	-	883,402	787,373	883,402	787,373
Total expenses	46,522,899	42,597,360	27,203,607	26,727,013	73,726,506	69,324,373
Change in net position	7,231,464	8,792,747	8,426,753	9,045,644	15,658,217	17,838,391
Transfers	521,130	574,622	(521,130)	(574,622)	-	-
Change in net position after transfers	7,752,594	9,367,369	7,905,623	8,471,022	15,658,217	17,838,391
Increase (decrease) in net position	7,752,594	9,367,369	7,905,623	8,471,022	15,658,217	17,838,391
Net position, beginning of year	215,522,447	206,155,078	100,377,720	91,906,698	315,900,167	298,061,776
Net position, end of year	$ 223,275,041	$ 215,522,447	$ 108,283,343	$ 100,377,720	$ 331,558,384	$ 315,900,167

Governmental activities. Governmental activities account for $223.2 million or 67.3% of the total government-wide net position. This is an increase of $7.8 million or 3.6% compared to June 30, 2021.

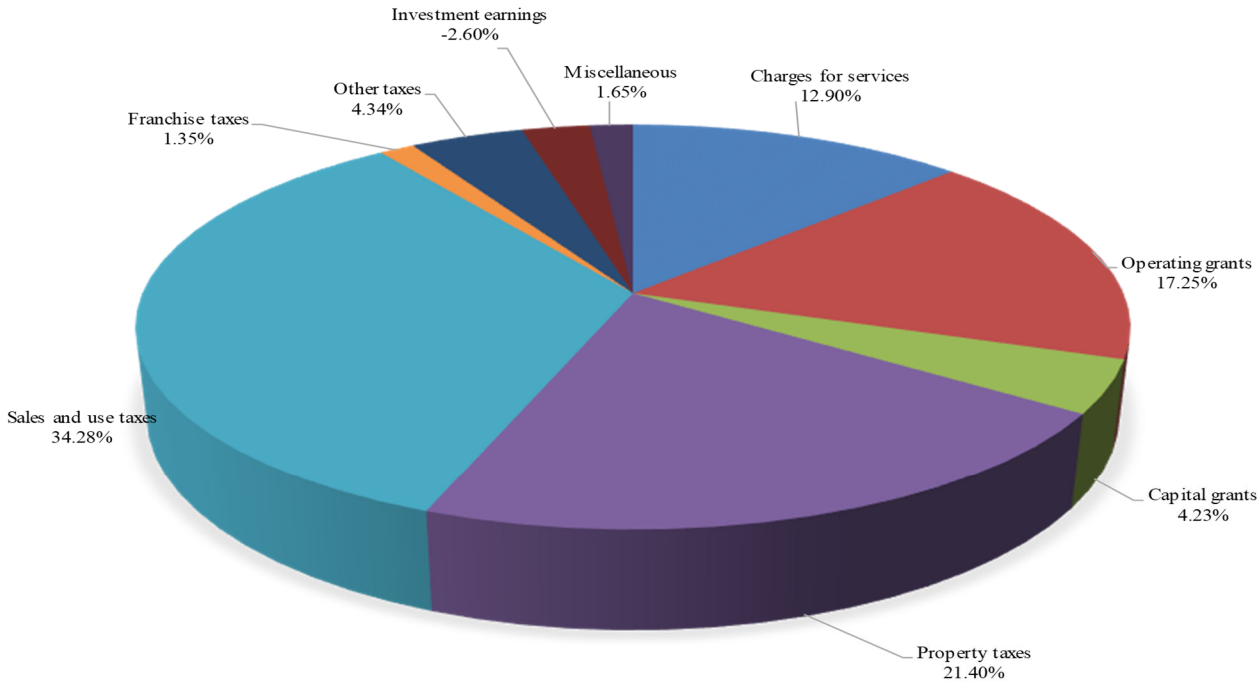
Total governmental revenues for the year were $53.8 million, which is $2.4 million or 4.6% more than in 2021.

- Operating grants and contributions decreased by $0.3 million or 2.5% from the previous year.
- Capital grants and contributions decreased by $0.5 million or 18.6% from the previous year due to a decrease in developer contributions.
- Taxes, including property, sales, franchise, and other taxes account for approximately $34.8 million or 66.6% of the City's governmental activities revenue. Total tax revenue increased $4.4 million or 14.3% from the previous year.
- Investment earnings decreased by $1.4 million or 1415.3% from the previous year. The decrease was primarily due to the rising interest rates lowering the market value of investments made at lower rates.

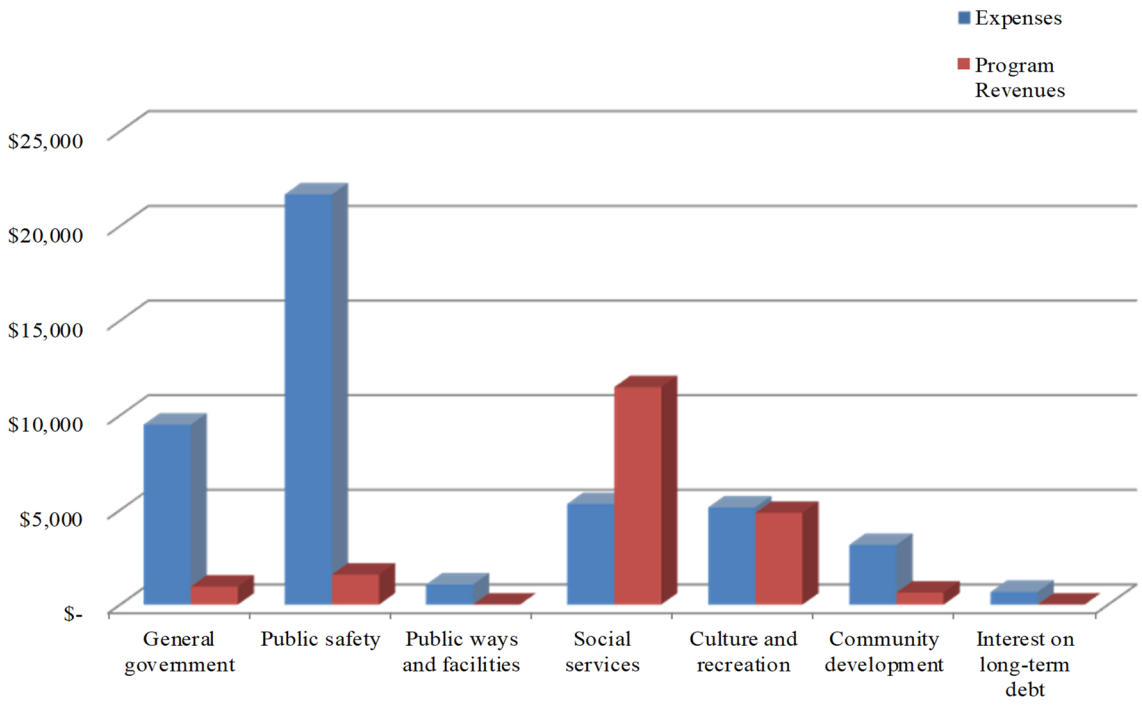
Total governmental expenses for the year were $46.5 million, which is $3.8 million or 9.0% more than in 2021.

- General governmental expenses decreased by $0.3 million or 2.9% from the previous year.
- Public safety expenses increased by $2.8 million or 15.0% from the previous year.
- Social services expenses increased by $0.9 million or 694.0% from the previous year.
- Public ways and facilities expenses increased by $1.6 million or 42.2% from the previous year.
- Community development expenses decreased by $0.9 million or 14.3% from the previous year.
- Culture and recreation expenses decreased by $0.4 million or 10.0% from the previous year.

Revenues by Source - Governmental Activities



Expenditures and Program Revenues - Governmental Activities
(Dollars in Thousands)



Governmental program revenues that include charges for services and grants specific to certain programs account for $19.5 million or 56.9% of the total governmental activity revenue. The amounts necessary to fully fund the governmental activity programs are made up of "general" revenues such as taxes, interest, and grants and contributions.

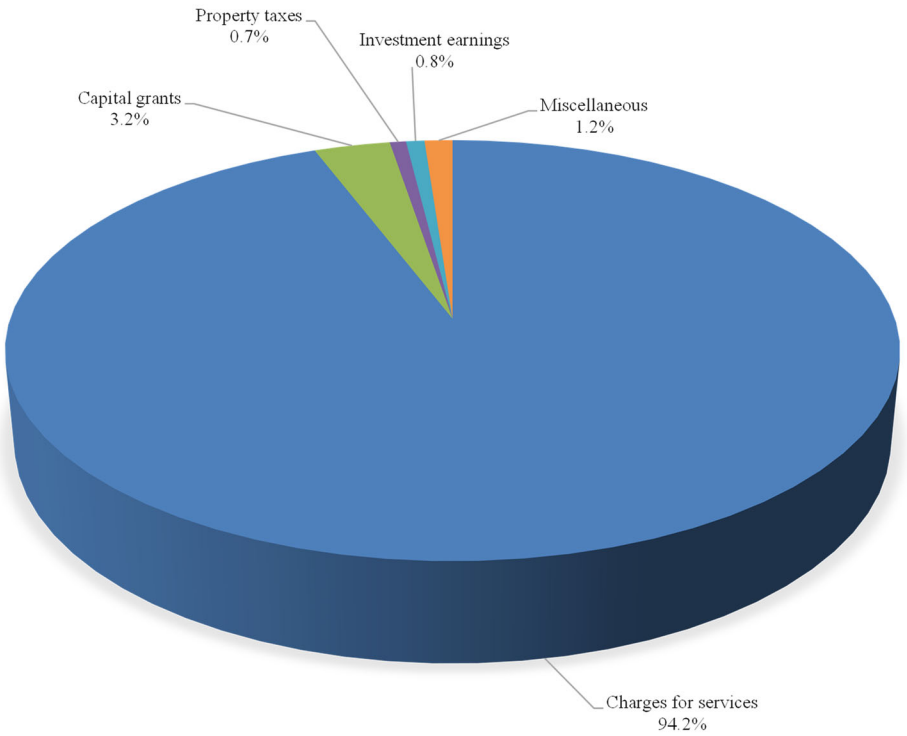
Business-type Activities. Business-type activities account for $108.3 million or 32.7% of the total government-wide net position. This is an increase of $7.9 million from the prior year. Net investment in capital assets accounts for $65.5 million or 59.8% of the total net position and is a decrease of $0.5 million from 2021. Restricted net position accounts for $1.8 million, or 1.6% of total net position. This represents an increase of $0.8 million from 2021. Unrestricted net position of $42.2 million, or 38.6% of total net position, represents an increase of $8.8 million from 2021.

Total business-type revenue for the year was $35.6 million, which is $0.1 million or 0.4% less than in 2021.

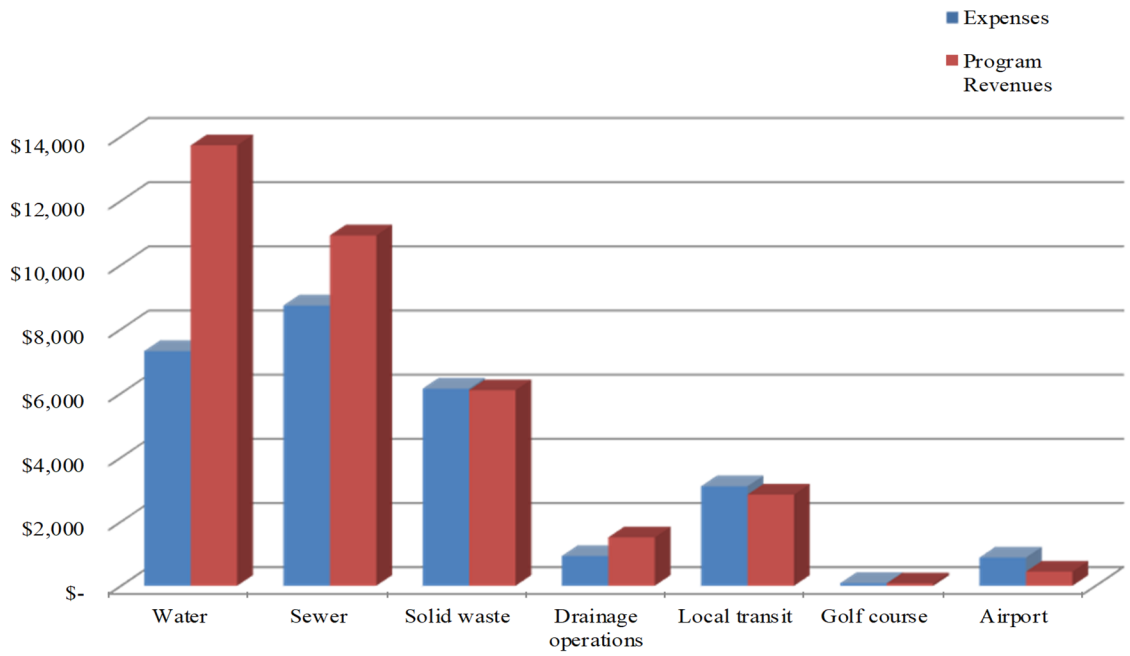
Charges for services increased by $1.1 million or 3.2% from the prior year. Additional water meters were installed where there were previously no meters. The result of adding meters to customers where no meter was originally installed typically increases charges for services.

Capital grants and contributions decreased by $0.4 million or 26.2% from the prior year.

Revenues by Source – Business - Type Activities



Expenses and Program Revenues - Business-Type Activities
(Dollars in Thousands)



Included in charges for services are user fees relating to the water, sewer, solid waste, drainage, transit, golf course, and airport operations. Operating transit grant funds which are the primary revenue for the transit fund are included in charges for services.

Total business-type expenses for the year were $27.1 million, which is $0.3 million or 1.2% more than in 2021.

Water expenses decreased by $0.2 million or 2.6% compared to the prior year, primarily due to salary savings and operational cost decreases.

Sewer expenses decreased by $0.5 million or 5.7% compared to the prior year.

Solid Waste expenses increased by $0.4 million or 6.7% compared to the prior year.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Fund balance is defined in five categories: non-spendable, restricted, committed, assigned and unassigned. Non-spendable fund balances cannot be spent because they are not in spendable form. Restricted fund balances have limitations imposed externally by creditors, granters, contributors, or laws and regulations of other governments. Committed fund balances have self-imposed limitations set in place prior to the end of the period. Assigned fund balances are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. Unassigned fund balances are the amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose.

The City's Governmental Funds all ended the year with positive fund balances. The ending fund balance for all funds amounted to $81.2 million, $6.2 million or 8.3% more than the previous year.

Of the total fund balance, $9.6 million or 11.8% is unassigned which, within the limitations of the fund's purpose, is available for spending at the City's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is not in spendable form, legally required to be maintained intact, restricted for a particular purpose, committed for a particular purpose, or assigned for a particular purpose. The details of the remainder are as follows:

Nonspendable	
Prepaid items	$ 64,366
Inventories	72,904
Advances to other funds	12,240
Total nonspendable	149,510
Restricted	
Community development	11,995,613
Park development	104,975
Parking improvements	140,560
Public works and transportation	13,788,417
Special assessment project	463,096
Public protection	252,737
Capital projects and improvements	17,131,133
Total restricted	43,876,531
Committed	
General Fund stabilization reserve	9,354,964
Measure K - Police/Fire Protection	1,548,540
Total committed	10,903,504
Assigned	
Golf course capital	20,000
Debt service	1,069,400
OPEB liability	97,339
Insurance reserve	3,038,867
Health insurance premiums	1,809,333
Future annual stipend payments	866,667
Measure K - Police/Fire Protection	9,713,242
Total assigned	16,614,848
Unassigned	9,607,661
Total fund balances	$ 81,152,054

General Fund

The General Fund is the chief operating fund of the City. As of June 30, 2022, the total fund balance (including all categories) of the general fund was $38.6 million, up $7.9 million from June 30, 2021. The total fund balance of $36.7 million includes non-spendable balances of $0.1 million, committed balances of $10.9 million, assigned balances of $16.6 million, and an unassigned balance of $10.9 million.

The *assigned* fund balance increased $2.7 million when compared to June 30, 2021, primarily due to the $4.0 million increase in Measure K fund balance which was offset by reductions of $0.9 million to the health insurance premiums reserve and a $0.4 million decrease in reserves for future annual stipend payments.

The *unassigned* fund balance increased $5.4 million when compared to June 30, 2021. The $10.9 million unassigned portion represents the amount carried over to offset the impact of any revenue shortfall that may occur in the next year due to economic uncertainty, adjustments to budgets approved by council during the next fiscal year, and to augment the maintenance of the water and sewer infrastructure as necessary. As a measurement of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 31.0% of total General Fund expenditures, while total fund balance represents approximately 109.5% of total General Fund expenditures.

Other Major Funds

The General Development Impact Fee Special Revenue Fund, a major fund, had a $1.8 million increase in fund balance during fiscal year 2021-22. The ending fund balance of $17.5 million is restricted for capital projects and improvements.

Proprietary Funds. As indicated in the description of proprietary funds, there are two types of funds, enterprise and internal service funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City's enterprise funds and internal service funds ended the year with total net position as follows:

Water Fund	$ 44,313,103
Sewer Fund	23,666,831
Solid waste Fund	(93,009)
Drainage Operations Fund	19,035,569
Local Transit Fund	7,878,589
Golf Course Fund	982,642
Airport Fund	12,499,618
Fleet Maintenance Fund	5,618,446
Facilities Maintenance Fund	367,573
Technology Fund	489,388

Revenue was up slightly in the City's enterprise funds in fiscal year 2021-22. Water revenue was up 1.3%, Sewer revenue 2.0%, Solid Waste 2.5% and Drainage Operations 3.2%. Expenses were lower in the Water, Sewer, and Drainage Operations funds for fiscal year 2021-22 but up 7.5% in the Solid Waste Funds. The City Council recently adopted new rates for the Water, Sewer and Solid Waste services which will go into effect in fiscal year 2022-23.

General Fund Budgetary Highlights

The general fund ended fiscal year 2021-22 $7.1 million under budget. This variance was primarily the result of $3.7 million more in revenue and $3.4 million less in expenditures than projected.

- Actual expenditures for General Government came in $0.1 million over budget due to increased costs associated with property, liability, and fidelity insurance, contracted services, and intergovernmental charges.

- Actual expenditures for Public Protection came in at $2.0 million under budget due to savings in contracted services and personnel costs.

- Actual expenditures for Public Ways and Facilities were $0.6 million under budget due to savings in supplies and materials, contracted services, and personnel costs.

- Actual expenditures for Community Development came in at $0.5 million under budget due to savings in contracted services and personnel costs.

- Actual expenditures for Culture and Recreation came in at $0.9 million under budget due to savings in personnel costs related to COVID-19 reduction in recreational programs, contracted services and conference/training.

- Actual expenditures for Capital Outlay were $1 million over budget due to projects that were carried over from the last fiscal year that were started or completed during the current fiscal year.

Capital Assets and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to $301.5 million (net of depreciation), a decrease of $1.8 million compared to 2021. This increase is primarily due to the additions to capital assets of $11 million offset by depreciation expense of $12.8 million.

Major capital asset additions this year include the following:

- Road network improvements - $3.7 million
  - Developer donations (sidewalk, pavement, pipelines, and others) - $1.8 million
  - Various other street improvement projects - $1.4 million
  - Various park improvement projects - $0.1 million
  - Various traffic signal improvement projects - $0.4 million
- Equipment, property, and software purchases - $2.5 million
- Water Pipeline replacements - $0.4 million
- Solar Power Improvement - $4.2 million

During the year, the City made improvements to various streets, parks, sewer mains, and received developer- donated infrastructure. Capital projects constructed by the City include:

- Park improvements: India Park and Olive Knox Park
- Sewer main replacement: Pecan Avenue
- Street improvements: Raymond Road, Cleveland Avenue, Olive Avenue, Gateway Drive, Central Avenue, Stadium Road, Maple Street, Santa Cruz Street, Monterey Street, Lilly Street and Vineyard Avenue, 5th Street, C Street, E Street, Lincoln Avenue, South Street, Austin Street, Schnoor Avenue, Sunset Avenue, and Riverside Drive
- Trail construction: Gateway Drive, Reymond Road, and Cleveland Avenue
- Traffic signal improvements and installations: Granada Drive, Howard Road, Industrial Avenue, Westberry Boulevard, Stadium Road, Gary Lane, Olive Avenue, Pine Street, Yosemite Avenue, Q Street, Cleveland Avenue, D Street, South Street, Lake Street, and Adell Street
- Water storage tank installation: Avenue 17 and Lake Street
- Water main replacements: Madera Avenue, I Street, Gateway Drive, Central Avenue, and Yosemite Avenue

Developer constructed infrastructure was constructed in conjunction with the partial list of projects shown below:

- La Spezia II & III Subdivision
- Varbella II Subdivision
- Country Club Starbucks
- Specialty Crop
- Barrows Physical Therapy
- Caliber Collision
- Downtown Residential Housing (5th Street and C Street)

Capital Assets

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 12,614,951	$ 12,409,951	$ 9,725,315	$ 9,347,017	$ 22,340,266	$ 21,756,968
Construction in progress	23,851,579	29,218,024	1,762,601	1,612,044	25,614,180	30,830,068
Buildings and improvements	25,042,669	24,965,790	69,924,082	69,924,082	94,966,751	94,889,872
Equipment	18,222,525	16,399,608	5,672,034	5,672,034	23,894,559	22,071,642
Infrastructure	319,937,316	307,244,162	102,308,222	101,307,678	422,245,538	408,551,840
Less: accumulated depreciation	(201,594,174)	(193,263,026)	(85,984,269)	(81,570,362)	(287,578,443)	(274,833,388)
Total	$ 198,074,866	$ 196,974,509	$ 103,407,985	$ 106,292,493	$ 301,482,851	$ 303,267,002

Detailed information on the City's capital assets can be found in Note 8 of the Notes to the Basic Financial Statements.

Long-term Debt. The City's long-term debt as of June 30, 2022, was $60.8 million with governmental activities accounting for $23.2 million or 38.1%, and business-type activities accounting for $37.6 million or 61.9%. The total debt decreased by $3.4 million or 5.3% during the current fiscal year. The reason for the decrease was due to the principal payments made during the current year.

Long-Term Debt

	Governmental Activities		Business Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Capital leases	$ 18,644,000	$ 19,432,000	$ -	$ -	$ 18,644,000	$ 19,432,000
Loans payable	414,200	525,400	6,605,081	7,309,220	7,019,281	7,834,620
Bonds payable	4,163,695	4,331,850	31,044,894	32,713,042	35,208,589	37,044,892
Total	$ 23,221,895	$ 24,289,250	$ 37,649,975	$ 40,022,262	$ 60,871,870	$ 64,311,512

General obligation debts are direct obligations of the City and are backed by the full faith and credit of the City requiring voter approval and may have a tax rate set to cover repayment. State statutes limit the amount of general obligation debt to 15% of the City's total assessed valuation. The City of Madera's debt limit is $535.8 million. Detailed information on the City's long-term debt activity can be found in Note 9 of the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The national GDP decreased by 1.5% over the first quarter of 2022. Economic growth remained stagnate and decreased compared with the prior year over the first few months of 2022. At the state level, California GDP continues to be the highest of all the states even though there was a slight decrease for the current fiscal year. Because the Central Valley relies heavily on an agriculture-based economy, profits are not as lucrative and challenges such as weather (drought), labor availability, and government subsidies all play into the bottom line.

In the last year, the County of Madera had added approximately 1,870 jobs. In October 2022, the unemployment rate in the County was 5.5%, down from the yearly high of 7.8% in January of 2022, according to the United States Bureau of Labor Statistics. The effect of the pandemic appeared to be waning over the past year. At the state level, unemployment is averaging 4.5%.

As the economy began to reopen, the local unemployment rate decreased and was down to 5.6% by June 2022. This was vastly improved from the 9.7% rate in the previous year. As businesses reopen and new businesses open, it is hoped unemployment figures will continue to improve.

The City of Madera has seen an increase in certain sectors in consumer spending, especially those sectors related to autos, transportation, travel, fuel, and restaurants. This trend is reflected in overall sales tax revenue growth compared to last fiscal year. Sales tax figures for next fiscal year are projected conservatively due to inflationary pressures and a slowing economy.

New home starts are expected to decline as interest rates continue to rise. The number of residential homes permitted decreased in fiscal year 2021-22, with 173 permits issued. There were 200 permits issued in fiscal year 2020-21. Although Madera has yet to see a large decline in home values seen in other areas, prices could begin to soften based on the recent rise in home mortgage interest rates.

The City has undertaken a number of measures to combat the effects of economic downturns. Voters approved Measure K in November of 2016 which added a half-cent sales tax to expand public safety services. Measure K sales tax brought in $7 million in additional sales tax revenue for fiscal year 2021-22. Measure K revenue has allowed the City to expand its public safety services and purchase much needed fire apparatus and equipment. The funding has allowed the city to establish economic stabilization reserves and an equipment replacement reserve to ensure reliable delivery of services in the future. The City has also purchased the property adjoining the police department, thereby allowing for the expansion of police operations.

In December 2019 the City entered into a lease purchase agreement to finance energy improvements and upgrades. The projects include HVAC upgrades, LED lighting, solar streetlights, EV charging stations and PV solar. The City has continued to benefit from the upgrades with substantial savings in energy costs. The projects are scheduled to be fully completed early in 2023.

Economic development activity continues to remain stable and is seen through the addition of commercial, industrial, and residential buildings. The industrial vacancy rate continues to remain under 1%. In response, the City began a joint venture with a local company to develop Freedom Industrial Park, a 100-acre industrial site. The first tenant of the complex has moved in and employs about 100 individuals.

The City is actively reaching out to the business community to fill a future, second building that has already been approved for the site. The grounds will be "plug and play" ready, with full infrastructure and rail access. The intersection at Avenue 17 and State Route (SR) 99 remains a primary focus of the City's economic development efforts. The site currently includes Love's Madera Travel Center and more than $10 million in infrastructure improvements. It is expected that the improvements will spur additional development around the interchange. Another development just to the north of Madera is Matilda Torres High School. The school requires sewer and water infrastructure expansion, which has generated interest in development of properties in the immediate vicinity.

Water is and will remain a key element in the regional economy. The City is taking an active role in regional groundwater management efforts and is planning the next stages of improvements to address long-term water service for current residents and future development. The City received over $23 million in American Rescue Plan Act funds that have been 100% allocated to fund Water and Sewer Infrastructure projects by the City Council. Additionally, potential projects identified by City staff include the replacement of manual water meters, installation of new water meters, recoating of the water tower and the design of water main upgrades throughout the City. These additional projects have planned funding from revenue in the Water Utility Fund. A new water storage tank, pump station and associated transmission mains are included in the Capital Improvement Program with the initial engineering efforts taking place in fiscal year 2022-23. The tank represents a critical component of infrastructure necessary to counter continual drought conditions in the valley. Construction funding for the tank project will require special financing either through grants, municipal bonds or low interest loans.

The economic outlook for the year ahead remains cautiously optimistic. While the lingering pandemic has impaired economic growth in some industries, other industries have experienced growth including autos, transportation, travel, fuel, restaurants and on-line sales. Efforts to reduce inflation could have a significant impact on growth and the City's future revenues. The City will continue with a prudent, conservative financial planning model as it makes budget decisions for the future.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Madera's finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Director of Financial Services, City of Madera, 205 W. 4th Street, Madera, CA 93637.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Madera
Statement of Net Position
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera September 30, 2021
ASSETS				
Current assets:				
Cash and investments	$ 96,818,070	$ 48,727,542	$ 145,545,612	$ 7,419,157
Accounts receivable, net	676,406	4,085,110	4,761,516	808,720
Intergovernmental receivable	10,486,013	584,566	11,070,579	-
Lease receivable - due within one year	47,685	52,768	100,453	-
Prepaid items	200,076	54,196	254,272	97,101
Inventories	72,904	-	72,904	46,447
Internal balances	843,481	(843,481)	-	-
Total current assets	109,144,635	52,660,701	161,805,336	8,371,425
Noncurrent assets:				
Restricted cash and investments	2,517,025	1,794,447	4,311,472	2,527,127
Lease receivable - due in more than one year	463,060	858,946	1,322,006	-
Notes receivable	8,003,577	-	8,003,577	2,947,073
Land held for resale	670,000	-	670,000	-
Capital assets:				
Non-depreciable	36,466,530	11,487,916	47,954,446	785,827
Depreciable, net	161,608,336	91,920,069	253,528,405	5,649,308
Total capital assets, net	198,074,866	103,407,985	301,482,851	6,435,135
Total noncurrent assets	209,728,528	106,061,378	315,789,906	11,909,335
Total assets	318,873,163	158,722,079	477,595,242	20,280,760
DEFERRED OUTFLOWS OF RESOURCES				
Related to OPEB	653,723	143,418	797,141	-
Related to pensions	7,799,780	1,348,206	9,147,986	943,897
Total deferred outflows of resources	8,453,503	1,491,624	9,945,127	943,897

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Housing Authority of the City of Madera September 30, 2021
LIABILITIES				
Current liabilities:				
Accounts payable	8,314,377	2,849,724	11,164,101	155,390
Accrued payroll	313,241	149,740	462,981	28,757
Deposits	627,873	420,151	1,048,024	212,669
Interest payable	112,692	1,586,222	1,698,914	-
Unearned revenue	22,698,378	184,860	22,883,238	115,269
Due to Fiduciary Funds	48,919	-	48,919	-
Compensated absences - due within one year	1,097,609	311,861	1,409,470	36,120
Long-term debt - due within one year	1,069,400	2,452,827	3,522,227	130,395
Total current liabilities	34,282,489	7,955,385	42,237,874	678,600
Noncurrent liabilities:				
Other non-current liabilities	-	-	-	156,627
Aggregate net pension liability	27,552,092	5,389,070	32,941,162	2,517,018
Total OPEB liability	3,461,018	759,305	4,220,323	-
Compensated absences - due in more than one year	758,468	151,384	909,852	36,379
Long-term debt - due in more than one year	22,152,495	35,197,148	57,349,643	2,776,436
Total noncurrent liabilities	53,924,073	41,496,907	95,420,980	5,486,460
Total liabilities	88,206,562	49,452,292	137,658,854	6,165,060
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	16,670	-
Gain on refunding of debt	-	282,240	282,240	-
Related to leases	501,444	905,236	1,406,680	-
Related to OPEB	105,598	23,167	128,765	-
Related to pensions	15,238,021	1,250,755	16,488,776	2,775,119
Total deferred inflows of resources	15,845,063	2,478,068	18,323,131	2,775,119
NET POSITION				
Net investment in capital assets	177,369,996	65,475,770	242,845,766	3,528,304
Restricted:				
Community development	11,995,613	-	11,995,613	-
Park development	104,975	-	104,975	-
Parking improvements	140,560	-	140,560	-
Public works and transportation	14,316,747	-	14,316,747	-
Special assessment project	463,096	-	463,096	-
Law enforcement	372,481	-	372,481	-
Capital projects and improvements	17,131,133	-	17,131,133	-
Housing services	-	-	-	1,980,527
Debt service	-	1,794,447	1,794,447	-
Total restricted	44,524,605	1,794,447	46,319,052	1,980,527
Unrestricted (deficit)	1,380,440	41,013,126	42,393,566	6,775,647
Total net position	$ 223,275,041	$ 108,283,343	$ 331,558,384	$ 12,284,478

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total
Primary government:					
Governmental activities:					
General government	$ 9,503,665	$ 323,683	$ 627,899	$ -	$ 951,582
Public protection	21,670,917	1,009,384	573,893	-	1,583,277
Social services	1,061,114	-	-	-	-
Public ways and facilities	5,320,754	2,244,749	6,834,270	2,400,126	11,479,145
Community development	5,136,917	3,100,959	1,741,752	-	4,842,711
Culture and recreation	3,158,176	635,802	2,500	-	638,302
Interest on long-term debt	671,356	-	-	-	-
Total governmental activities	46,522,899	7,314,577	9,780,314	2,400,126	19,495,017
Business-type activities:					
Water	7,317,498	13,468,682	-	259,298	13,727,980
Sewer	8,737,728	10,768,013	-	153,370	10,921,383
Solid waste	6,146,265	6,079,389	-	16,662	6,096,051
Drainage operations	929,265	893,568	-	616,807	1,510,375
Local transit	3,104,405	2,816,974	-	25,903	2,842,877
Golf course	85,044	74,712	-	-	74,712
Airport	883,402	351,506	-	91,042	442,548
Total business-type activities	27,203,607	34,452,844	-	1,163,082	35,615,926
Total primary government	$ 73,726,506	$ 41,767,421	$ 9,780,314	$ 3,563,208	$ 55,110,943
Component unit:					
Housing Authority of the City of Madera	$ 14,235,207	$ 10,764,583	$ 628,797	$ 826,268	$ 12,219,648
Total component unit	$ 14,235,207	$ 10,764,583	$ 628,797	$ 826,268	$ 12,219,648

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Activities and Changes in Net Position (Continued)
For the Year Ended June 30, 2022

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Governmental Activities	Business-type Activities	Total	Component Unit Housing Authority of the City of Madera September 30, 2021
Primary government:				
Governmental activities:				
General government	$ (8,552,083)	$ -	$ (8,552,083)	$ -
Public protection	(20,087,640)	-	(20,087,640)	-
Social services	(1,061,114)	-	(1,061,114)	-
Public ways and facilities	6,158,391	-	6,158,391	-
Community development	(294,206)	-	(294,206)	-
Culture and recreation	(2,519,874)	-	(2,519,874)	-
Interest on long-term debt	(671,356)	-	(671,356)	-
Total governmental activities	(27,027,882)	-	(27,027,882)	-
Business-type activities:				
Water	-	6,410,482	6,410,482	-
Sewer	-	2,183,655	2,183,655	-
Solid waste	-	(50,214)	(50,214)	-
Drainage operations	-	581,110	581,110	-
Local transit	-	(261,528)	(261,528)	-
Golf course	-	(10,332)	(10,332)	-
Airport	-	(440,854)	(440,854)	-
Total business-type activities	-	8,412,319	8,412,319	-
Total primary government	(27,027,882)	8,412,319	(18,615,563)	-
Component unit:				
Housing Authority of the City of Madera	-	-	-	(2,015,559)
Total component unit	-	-	-	(2,015,559)
General Revenues and Transfers:				
General revenues:				
Taxes:				
Property taxes	12,134,288	247,624	12,381,912	-
Sales and use taxes	19,440,017	-	19,440,017	-
Franchise taxes	763,276	-	763,276	-
Other taxes	2,462,689	-	2,462,689	-
Total taxes	34,800,270	247,624	35,047,894	-
Investment income (loss)	(1,475,300)	(913,654)	(2,388,954)	224,234
Miscellaneous revenue	934,376	680,464	1,614,840	393,037
Transfers	521,130	(521,130)	-	-
Total general revenues and transfers	34,780,476	(506,696)	34,273,780	617,271
Change in net position	7,752,594	7,905,623	15,658,217	(1,398,288)
Net Position:				
Beginning of year	215,522,447	100,377,720	315,900,167	13,682,766
End of year	$ 223,275,041	$ 108,283,343	$ 331,558,384	$ 12,284,478

See accompanying Notes to the Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

General Fund - This fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Madera, these services include general government, public protection, social services, public ways and facilities, community development, and culture and recreation.

General Development Impact Fee Fund - This fund accounts for and reports the proceeds of the AB1600 development impact fee monies that are restricted or committed to expenditures for the intended purposes.

Solar Energy Lease Capital Projects Fund - This fund accounts for the construction of the Solar Energy Lease Purchase projects. These projects are funded by the Solar Energy Lease Purchase debt obligations**.**

City of Madera
Balance Sheet
Governmental Funds
June 30, 2022

	Major Funds		
	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund
ASSETS			
Cash and investments	$ 53,745,766	$ 19,973,093	$ -
Restricted cash and investments	-	-	2,517,025
Accounts receivable, net	625,912	6,754	-
Intergovernmental receivable	4,878,014	33	-
Lease receivable	459,217	-	-
Notes receivable	-	-	-
Prepaid items	64,366	-	-
Inventories	72,904	-	-
Due from other funds	4,293,111	-	-
Advances to other funds	36,720	-	-
Land held for resale	-	-	-
Total assets	$ 64,176,010	$ 19,979,880	$ 2,517,025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 2,254,948	$ 2,356,486	$ -
Accrued payroll	261,467	-	-
Due to other funds	-	-	2,381,487
Due to Fiduciary Funds	48,919	-	-
Deposits payable	-	627,799	-
Unearned revenues	22,584,527	-	-
Total liabilities	25,149,861	2,984,285	2,381,487
Deferred inflows of resources:			
Unavailable revenue	-	-	-
Related to leases	450,003	-	-
Total deferred inflows of resources	450,003	-	-
Fund Balances:			
Nonspendable	149,510	-	-
Restricted	-	16,995,595	135,538
Committed	10,903,504	-	-
Assigned	16,614,848	-	-
Unassigned (deficit)	10,908,284	-	-
Total fund balances	38,576,146	16,995,595	135,538
Total liabilities, deferred inflows of resources, and fund balances	$ 64,176,010	$ 19,979,880	$ 2,517,025

See accompanying Notes to the Basic Financial Statements.

City of Madera
Balance Sheet (Continued)
Governmental Funds
June 30, 2022

	Non-major Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	$ 18,243,562	$ 91,962,421
Restricted cash and investments	-	2,517,025
Accounts receivable, net	37,763	670,429
Intergovernmental receivable	5,607,966	10,486,013
Lease receivable	51,528	510,745
Notes receivable	8,003,577	8,003,577
Prepaid items	6,383	70,749
Inventories	-	72,904
Due from other funds	-	4,293,111
Advances to other funds	-	36,720
Land held for resale	670,000	670,000
Total assets	$ 32,620,779	$ 119,293,694
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 3,432,141	$ 8,043,575
Accrued payroll	6,112	267,579
Due to other funds	1,104,863	3,486,350
Due to Fiduciary Funds	-	48,919
Deposits payable	74	627,873
Unearned revenues	113,851	22,698,378
Total liabilities	4,657,041	35,172,674
Deferred inflows of resources:		
Unavailable revenue	2,467,522	2,467,522
Related to leases	51,441	501,444
Total deferred inflows of resources	2,518,963	2,968,966
Fund Balances:		
Nonspendable	-	149,510
Restricted	26,745,398	43,876,531
Committed	-	10,903,504
Assigned	-	16,614,848
Unassigned (deficit)	(1,300,623)	9,607,661
Total fund balances	25,444,775	81,152,054
Total liabilities, deferred inflows of resources, and fund balances	$ 32,620,779	$ 119,293,694

See accompanying Notes to the Basic Financial Statements.

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City of Madera
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2022

Total Fund Balances - Total Governmental Funds	$	81,152,054
Amounts reported for Governmental Activities in the Statement of Net Position were different because:		
Unavailable revenues reported on the Governmental Fund Financial Statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.		2,467,522
Capital Assets used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.		
Government-Wide Statement of Net Position		198,074,866
Less: capital assets reported in Internal Service Funds		(4,043,317)
Total capital assets		194,031,549
Long-term liabilities are not due and payable in the current period and therefore were not reported in the Governmental Funds Balance Sheet.		
Amount reported in Government-Wide Statement of Net Position		
Compensated absences - due within one year		(1,097,609)
Compensated absences - due in more than one year		(758,468)
Long-term debt - due within one year		(1,069,400)
Long-term debt - due in more than one year		(22,152,495)
Less: amount reported in Internal Service Funds:		
Compensated absences - due within one year		111,808
Compensated absences - due in more than one year		95,915
Total long-term liabilities		(24,870,249)
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in the governmental funds.		(112,692)
Aggregate net pension liability and total OPEB liability used in the governmental activities were not financial resources and therefore were not reported in the Governmental Funds Balance Sheet.		
Net pension liability		(27,552,092)
Total OPEB liability		(3,461,018)
Less: amount reported in Internal Service Funds:		
Net pension liability		1,717,456
Total OPEB liability		317,849
Total pension and OPEB		(28,977,805)
Deferred outflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.		
Amount reported in Government-Wide Statement of Net Position		
Deferred outflows of resources related to OPEB		653,723
Deferred outflows of resources related to pensions		7,799,780
Less: amount reported in Internal Service Funds:		
Deferred outflows of resources related to OPEB		(60,035)
Deferred outflows of resources related to pensions		(414,292)
Total deferred outflows of resources		7,979,176
Deferred inflows of resources related to OPEB and pensions are not available for current period and, therefore, are deferred in the governmental funds or not recorded in the governmental funds.		
Amount reported in Government-Wide Statement of Net Position		
Deferred inflows of resources related to OPEB		(105,598)
Deferred inflows of resources related to pensions		(15,238,021)
Less: amount reported in Internal Service Funds:		
Deferred inflows of resources related to OPEB		9,698
Deferred inflows of resources related to pensions		464,000
Total deferred inflows of resources		(14,869,921)
Internal service funds are used by management to charge the cost of fleet management, risk management, information technology, and building maintenance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		6,475,407
Net Position of Governmental Activities	$	223,275,041

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	Major Funds		
	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund
REVENUES:			
Property taxes	$ 4,476,818	$ -	$ -
Sales and use taxes	19,440,017	-	-
Other taxes	2,222,746	-	-
Investment income (loss)	(915,303)	(394,065)	-
Franchise fees	763,276	-	-
Licenses and permits	1,174,652	-	-
Fines and forfeitures	417,737	-	-
Intergovernmental	9,547,030	-	-
Charges for services	2,060,911	2,856,821	-
Miscellaneous	830,085	-	325,773
Total revenues	40,017,969	2,462,756	325,773
EXPENDITURES:			
Current:			
General government	4,186,179	-	-
Public protection	20,165,946	-	-
Social services	45,991	-	-
Public ways and facilities	1,804,956	485,412	-
Community development	4,146,006	-	-
Culture and recreation	3,231,207	5,943	-
Capital outlay	1,210,552	539,521	4,190,040
Debt service:			
Principal	246,200	-	788,000
Interest and fiscal charges	181,739	-	527,353
Total expenditures	35,218,776	1,030,876	5,505,393
REVENUES OVER (UNDER) EXPENDITURES	4,799,193	1,431,880	(5,179,620)
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of property	400	-	-
Transfers in	3,350,930	-	-
Transfers out	(298,151)	(140,020)	-
Total other financing sources (uses)	3,053,179	(140,020)	-
NET CHANGE IN FUND BALANCES	7,852,372	1,291,860	(5,179,620)
FUND BALANCES:			
Beginning of year	30,723,774	15,703,735	5,315,158
End of year	$ 38,576,146	$ 16,995,595	$ 135,538

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended June 30, 2022

	Non-major Governmental Funds	Total Governmental Funds
REVENUES:		
Property taxes	$ 494,872	$ 4,971,690
Sales and use taxes	-	19,440,017
Other taxes	421,754	2,644,500
Investment income (loss)	620,139	(689,229)
Franchise fees	-	763,276
Licenses and permits	-	1,174,652
Fines and forfeitures	18,295	436,032
Intergovernmental	8,429,505	17,976,535
Charges for services	77,609	4,995,341
Miscellaneous	56,591	1,212,449
Total revenues	10,118,765	52,925,263
EXPENDITURES:		
Current:		
General government	115,743	4,301,922
Public protection	217,717	20,383,663
Social services	-	45,991
Public ways and facilities	3,781,729	6,072,097
Community development	402,224	4,548,230
Culture and recreation	-	3,237,150
Capital outlay	1,015,873	6,955,986
Debt service:		
Principal	-	1,034,200
Interest and fiscal charges	-	709,092
Total expenditures	5,533,286	47,288,331
REVENUES OVER (UNDER) EXPENDITURES	4,585,479	5,636,932
OTHER FINANCING SOURCES (USES):		
Proceeds from sale of property	-	400
Transfers in	-	3,350,930
Transfers out	(2,358,101)	(2,796,272)
Total other financing sources (uses)	(2,358,101)	555,058
NET CHANGE IN FUND BALANCES	2,227,378	6,191,990
FUND BALANCES:		
Beginning of year	23,217,397	74,960,064
End of year	$ 25,444,775	$ 81,152,054

See accompanying Notes to the Basic Financial Statements.

City of Madera
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2022

Total Fund Balances - Total Governmental Funds	$ 6,191,990
Amounts reported for Governmental Activities in the Statement of Net Position were different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Position the cost of those assets was allocated over their estimated useful lives as depreciation expenses. This is the amount of capital assets recorded in the current period (net of $1,302,798 added in internal service funds).	6,955,986
In the Government-Wide Statement of Activities, donated assets are reported as a capital contribution.	1,189,535
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities and Changes in Net Position, but they did not require the use of current financial resources. Therefore, depreciation expense, net of internal service funds of $666,871, was not reported as expenditures in the Governmental Funds.	(7,680,834)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) decreased net position.	(257)
Repayment of long-term liabilities was an expenditures in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.	
Principal payment of long-term debt	1,034,200
Amortization of bond premium	33,155
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. This amount represented the changes in accrued interest from prior year.	4,581
Compensated absences expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (net of $19,228 deducted in internal service funds).	(35,863)
Revenues in the Government-Wide Statement of Activities that do not provide current financial resources and are not reported as revenue in the governmental funds.	(360,434)
Certain pension expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in pension related deferred outflows of resources	(518,945)
Changes in net pension liabilities	14,152,529
Changes in pension related deferred inflows of resources	(14,609,873)
Certain OPEB expenses reported in the Government-Wide Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	
Changes in OPEB related deferred outflows of resources	24,819
Changes in total OPEB liabilities	177,039
Changes in OPEB related deferred inflows of resources	41,864
The internal service funds are used by management to charge the costs of fleet maintenance, facilities maintenance, and technology to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	1,153,102
Change in Net Position of Governmental Activities	$ 7,752,594

See accompanying Notes to the Basic Financial Statements.

Proprietary Funds Financial Statements

Water Fund - This fund is used to account for the activities of the City's water pumping, treatment and distribution operations.

Sewer Fund - This fund is used to account for the activities of the City's sewer collection and treatment operations.

Solid Waste Fund - This fund is used to account for the activities of the City's solid waste operations.

Drainage Operations Fund - This fund is used to account for the activities of the City's drainage operations.

Internal Service Funds - These funds are used to provide goods and services by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

City of Madera
Statement of Net Position
Proprietary Funds
June 30, 2022

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
ASSETS				
Current assets:				
Cash and investments	$ 34,412,125	$ 11,332,111	$ 187,834	$ 1,035,188
Accounts receivable, net	2,125,684	1,000,055	843,482	76,027
Intergovernmental receivable	-	615	-	-
Lease receivable - due within one year	-	-	-	-
Prepaid items	28,993	6,312	38	9,136
Total current assets	36,566,802	12,339,093	1,031,354	1,120,351
Noncurrent assets:				
Restricted cash and investments	-	1,794,447	-	-
Lease receivable - due in more than one year	-	-	-	-
Capital assets:				
Non-depreciable	666,510	3,026,540	-	4,039,808
Depreciable, net	22,455,921	37,911,245	-	14,375,306
Total capital assets	23,122,431	40,937,785	-	18,415,114
Total noncurrent assets	23,122,431	42,732,232	-	18,415,114
Total assets	59,689,233	55,071,325	1,031,354	19,535,465
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	73,377	50,030	13,341	3,335
Related to pensions	537,557	359,115	263,125	109,654
Total deferred outflow of resources	610,934	409,145	276,466	112,989
LIABILITIES				
Current liabilities:				
Accounts payable	1,602,915	1,031,724	18,401	22,292
Accrued payroll	53,067	49,974	17,690	10,293
Due to other funds	-	-	-	-
Interest payable	88,072	328,455	-	-
Deposits payable	1,572,057	-	-	-
Unearned revenue	91,595	3,432	89,633	200
Compensated absences - due within one year	111,555	117,468	34,609	22,642
Long-term debt - due within one year	520,546	1,589,000	-	-
Total current liabilities	4,039,807	3,120,053	160,333	55,427
Noncurrent liabilities:				
Advances from other funds	-	-	-	-
Aggregate net pension liability	2,134,905	1,531,468	996,877	445,777
Total OPEB liability	388,482	264,874	70,633	17,658
Compensated absences - due in more than one year	94,484	-	26,994	10,160
Long term debt - due in more than one year	8,859,348	26,176,000	-	-
Total noncurrent liabilities	11,477,219	27,972,342	1,094,504	473,595
Total liabilities	15,517,026	31,092,395	1,254,837	529,022
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	-	-	-
Gain on refunding of debt	18,933	263,307	-	-
Related to leases	-	-	-	-
Related to OPEB	11,853	8,081	2,155	539
Related to pensions	439,252	449,856	143,837	83,324
Total deferred inflows of resources	470,038	721,244	145,992	83,863
NET POSITION				
Net investment in capital assets	13,723,604	12,909,478	-	18,415,114
Restricted	-	1,794,447	-	-
Unrestricted (deficit)	30,589,499	8,962,906	(93,009)	620,455
Total net position	$ 44,313,103	$ 23,666,831	$ (93,009)	$ 19,035,569

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Net Position (Continued)
Proprietary Funds
June 30, 2022

	Non-major Funds	Total	Governmental Activities Internal Service Funds
ASSETS			
Current assets:			
Cash and investments	$ 1,760,284	$ 48,727,542	$ 4,855,649
Accounts receivable, net	39,862	4,085,110	5,977
Intergovernmental receivable	583,951	584,566	-
Lease receivable - due within one year	52,768	52,768	-
Prepaid items	9,717	54,196	129,327
Total current assets	2,446,582	53,504,182	4,990,953
Noncurrent assets:			
Restricted cash and investments	-	1,794,447	-
Lease receivable - due in more than one year	858,946	858,946	
Capital assets:			
Non-depreciable	3,755,058	11,487,916	215,942
Depreciable, net	17,177,597	91,920,069	3,827,375
Total capital assets	20,932,655	103,407,985	4,043,317
Total noncurrent assets	21,791,601	106,061,378	4,043,317
Total assets	24,238,183	159,565,560	9,034,270
DEFERRED OUTFLOW OF RESOURCES			
Related to OPEB	3,335	143,418	60,035
Related to pensions	78,755	1,348,206	414,292
Total deferred outflow of resources	82,090	1,491,624	474,327
LIABILITIES			
Current liabilities:			
Accounts payable	174,392	2,849,724	270,802
Accrued payroll	18,716	149,740	45,662
Due to other funds	806,761	806,761	-
Interest payable	3,624	420,151	-
Deposits payable	14,165	1,586,222	-
Unearned revenue	-	184,860	-
Compensated absences - due within one year	25,587	311,861	111,808
Long-term debt - due within one year	343,281	2,452,827	-
Total current liabilities	1,386,526	8,762,146	428,272
Noncurrent liabilities:			
Advances from other funds	36,720	36,720	-
Aggregate net pension liability	280,043	5,389,070	1,717,456
Total OPEB liability	17,658	759,305	317,849
Compensated absences - due in more than one year	19,746	151,384	95,915
Long term debt - due in more than one year	161,800	35,197,148	-
Total noncurrent liabilities	515,967	41,533,627	2,131,220
Total liabilities	1,902,493	50,295,773	2,559,492
DEFERRED INFLOWS OF RESOURCES			
Related to service concession arrangement	16,670	16,670	-
Gain on refunding of debt	-	282,240	-
Related to leases	905,236	905,236	-
Related to OPEB	539	23,167	9,698
Related to pensions	134,486	1,250,755	464,000
Total deferred inflows of resources	1,056,931	2,478,068	473,698
NET POSITION			
Net investment in capital assets	20,427,574	65,475,770	4,043,317
Restricted	-	1,794,447	-
Unrestricted (deficit)	933,275	41,013,126	2,432,090
Total net position	$ 21,360,849	$ 108,283,343	$ 6,475,407

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
OPERATING REVENUES:				
Charges for services	$ 13,468,682	$ 10,768,013	$ 6,079,389	$ 893,568
Miscellaneous revenue	180,535	278,217	27,986	-
Total operating revenues	13,649,217	11,046,230	6,107,375	893,568
OPERATING EXPENSES:				
Salaries and benefits	1,450,136	1,367,884	488,034	259,250
General and administrative	2,377,707	2,356,572	5,590,837	272,357
Supplies and miscellaneous	464,086	376,574	58,083	27,036
Parts and supplies	-	148,084	-	-
Utilities	1,859,246	1,095,320	9,311	26,077
Depreciation	896,970	2,449,844	-	344,545
Total operating expenses	7,048,145	7,794,278	6,146,265	929,265
OPERATING INCOME (LOSS)	6,601,072	3,251,952	(38,890)	(35,697)
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	(649,102)	(195,583)	(32,058)	(19,232)
Property taxes	-	95,971	-	-
Capital grants	-	-	16,662	-
Interest expense	(269,353)	(943,450)	-	-
Total nonoperating revenues (expenses)	(918,455)	(1,043,062)	(15,396)	(19,232)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	5,682,617	2,208,890	(54,286)	(54,929)
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital contributions	259,298	153,370	-	616,807
Transfers in	-	-	-	-
Transfers out	(102,468)	(45,865)	(609,453)	(53,408)
Total capital contributions and transfers	156,830	107,505	(609,453)	563,399
Changes in net position	5,839,447	2,316,395	(663,739)	508,470
NET POSITION:				
Beginning of year	38,473,656	21,350,436	570,730	18,527,099
End of year	$ 44,313,103	$ 23,666,831	$ (93,009)	$ 19,035,569

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Proprietary Funds
For the Year Ended June 30, 2022

	Non-major Funds	Total	Governmental Activities Internal Service Funds
OPERATING REVENUES:			
Charges for services	$ 3,243,192	$ 34,452,844	$ 4,876,134
Miscellaneous revenue	193,726	680,464	225,375
Total operating revenues	3,436,918	35,133,308	5,101,509
OPERATING EXPENSES:			
Salaries and benefits	477,015	4,042,319	1,558,739
General and administrative	2,436,776	13,034,249	943,477
Supplies and miscellaneous	384,291	1,310,070	149,891
Parts and supplies	-	148,084	255,968
Utilities	29,136	3,019,090	339,933
Depreciation	722,548	4,413,907	666,871
Total operating expenses	4,049,766	25,967,719	3,914,879
OPERATING INCOME (LOSS)	(612,848)	9,165,589	1,186,630
NONOPERATING REVENUES (EXPENSES):			
Investment income (loss)	(17,679)	(913,654)	-
Property taxes	151,653	247,624	-
Capital grants	116,945	133,607	-
Interest expense	(23,085)	(1,235,888)	-
Total nonoperating revenues (expenses)	227,834	(1,768,311)	-
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(385,014)	7,397,278	1,186,630
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Capital contributions	-	1,029,475	-
Transfers in	298,151	298,151	-
Transfers out	(8,087)	(819,281)	(33,528)
Total capital contributions and transfers	290,064	508,345	(33,528)
Changes in net position	(94,950)	7,905,623	1,153,102
NET POSITION:			
Beginning of year	21,455,799	100,377,720	5,322,305
End of year	$ 21,360,849	$ 108,283,343	$ 6,475,407

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Major Funds			
	Water Fund	Sewer Fund	Solid Waste Fund	Drainage Operations Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 12,657,784	$ 10,874,073	$ 6,044,294	$ 893,018
Cash payments to suppliers for goods and services	(4,421,574)	(3,591,016)	(7,370,322)	(317,345)
Cash payments to employees for services	(1,917,330)	(2,025,625)	(603,958)	(329,030)
Other operating revenues and expenses	180,535	278,217	27,986	-
Net cash provided by (used in) operating activities	6,499,415	5,535,649	(1,902,000)	246,643
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	95,971	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(102,468)	(45,865)	(609,453)	(53,408)
Net cash provided by (used in) noncapital financing activities	(102,468)	50,106	(609,453)	(53,408)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	-	-	16,662	-
Acquisition of capital assets	(385,833)	(30,478)	-	-
Principal payment of long-term debt	(503,148)	(1,537,000)	-	-
Interest paid on debt	(275,484)	(980,337)	-	-
Net cash provided by (used in) capital and related financing activities	(1,164,465)	(2,547,815)	16,662	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	(649,102)	(195,583)	(32,058)	(19,232)
Net cash provided by investing activities	(649,102)	(195,583)	(32,058)	(19,232)
Net change in cash and cash equivalents	4,583,380	2,842,357	(2,526,849)	174,003
CASH AND CASH EQUIVALENTS:				
Beginning of year	29,828,745	10,284,201	2,714,683	861,185
End of year	$ 34,412,125	$ 13,126,558	$ 187,834	$ 1,035,188
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:				
Cash and investments	$ 34,412,125	$ 11,332,111	$ 187,834	$ 1,035,188
Restricted cash and investments	-	1,794,447	-	-
Total cash and cash equivalents	$ 34,412,125	$ 13,126,558	$ 187,834	$ 1,035,188
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ 6,601,072	$ 3,251,952	$ (38,890)	$ (35,697)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:				
Depreciation	896,970	2,449,844	-	344,545
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	(826,400)	103,243	(35,095)	(550)
Intergovernmental receivable	-	(615)	-	-
Lease receivable	-	-	-	-
Prepaid items	5,530	269	-	(9,136)
Deferred outflows - OPEB related	(36,351)	(13,004)	(13,341)	(3,335)
Deferred outflows - pension related	228,110	235,406	70,338	35,591
Accounts payable	273,935	385,265	(1,712,091)	17,261
Accrued payroll	22,157	15,482	9,119	5,495
Deposits payable	8,701	-	-	-
Unearned revenue	6,801	3,432	-	-
Compensated absences	39,695	(19,169)	17,727	12,185
Aggregate net pension liability	(1,118,848)	(1,154,633)	(345,000)	(174,571)
Total OPEB liability	162,453	38,845	70,633	17,658
Deferred inflows - lease related	-	-	-	-
Deferred inflows - OPEB related	649	(3,123)	2,155	539
Deferred inflows - pension related	234,941	242,455	72,445	36,658
Total adjustments	(101,657)	2,283,697	(1,863,110)	282,340
Net cash provided by (used in) operating activities	$ 6,499,415	$ 5,535,649	$ (1,902,000)	$ 246,643
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributed property, plant and equipment	$ 259,298	$ 153,370	$ -	$ 616,807
Total noncash capital and related financing activities	$ 259,298	$ 153,370	$ -	$ 616,807

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended June 30, 2022

	Non-major Funds	Total	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	$ 3,347,481	$ 33,816,650	$ 4,975,599
Cash payments to suppliers for goods and services	(2,700,680)	(18,400,937)	(1,707,133)
Cash payments to employees for services	(682,375)	(5,558,318)	(1,955,890)
Other operating revenues and expenses	193,726	680,464	225,375
Net cash provided by (used in) operating activities	158,152	10,537,859	1,537,951
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Property taxes	151,653	247,624	-
Due to other funds	(222,622)	(222,622)	-
Advances from other funds	(24,481)	(24,481)	-
Transfers from other funds	298,151	298,151	-
Transfers to other funds	(8,087)	(819,281)	(33,528)
Net cash provided by (used in) noncapital financing activities	194,614	(520,609)	(33,528)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants	116,945	133,607	-
Acquisition of capital assets	(83,613)	(499,924)	(1,302,798)
Principal payment of long-term debt	(332,139)	(2,372,287)	-
Interest paid on debt	(24,713)	(1,280,534)	-
Net cash provided by (used in) capital and related financing activities	(323,520)	(4,019,138)	(1,302,798)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest from investments	(17,679)	(913,654)	-
Net cash provided by investing activities	(17,679)	(913,654)	-
Net change in cash and cash equivalents	11,567	5,084,458	201,625
CASH AND CASH EQUIVALENTS:			
Beginning of year	1,748,717	45,437,531	4,654,024
End of year	$ 1,760,284	$ 50,521,989	$ 4,855,649
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION:			
Cash and investments	$ 1,760,284	$ 48,727,542	$ 4,855,649
Restricted cash and investments	-	1,794,447	-
Total cash and cash equivalents	$ 1,760,284	$ 50,521,989	$ 4,855,649
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ (612,848)	$ 9,165,589	$ 1,186,630
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Depreciation	722,548	4,413,907	666,871
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:			
Accounts receivable, net	694,728	(64,074)	99,465
Intergovernmental receivable	(583,951)	(584,566)	-
Lease receivable	56,895	56,895	-
Prepaid items	(980)	(4,317)	(91,499)
Deferred outflows - OPEB related	(3,335)	(69,366)	(60,035)
Deferred outflows - pension related	81,876	651,321	243,353
Accounts payable	150,503	(885,127)	73,635
Accrued payroll	5,396	57,649	15,729
Deposits payable	(10)	8,691	-
Unearned revenue	-	10,233	-
Compensated absences	9,770	60,208	19,228
Aggregate net pension liability	(401,592)	(3,194,644)	(1,193,614)
Total OPEB liability	17,658	307,247	317,849
Deferred inflows - lease related	(63,373)	(63,373)	-
Deferred inflows - OPEB related	539	759	9,698
Deferred inflows - pension related	84,328	670,827	250,641
Total adjustments	771,000	1,372,270	351,321
Net cash provided by (used in) operating activities	$ 158,152	$ 10,537,859	$ 1,537,951
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:			
Contributed property, plant and equipment	$ -	$ 1,029,475	$ -
Total noncash capital and related financing activities	$ -	$ 1,029,475	$ -

See accompanying Notes to the Basic Financial Statements.

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Fiduciary Funds Financial Statements

Custodial Funds - These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds. This includes the Madera General Deposit Custodial Fund and Community Facilities Districts Custodial Fund.

RDA Successor Agency Private Purpose Trust Fund - This fund is used to account for monies received from the Madera County Auditor Controller for the repayment of the enforceable obligations of the former Madera Community Development Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

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City of Madera
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ASSETS		
Cash and investments	$ 2,088,848	$ 5,799,797
Accounts receivable, net	(1,893)	(2,244)
Prepaid items	975	3,736
Restricted cash and investments with fiscal agent	47,031	-
Land held for resale	-	278,207
Due from City	-	48,919
Capital asset, not being depreciated	-	16,701
Capital asset, being depreciated, net	-	1,528,486
Total assets	2,134,961	7,673,602
LIABILITIES		
Accounts payable	9,369	342
Interest payable	-	477,740
Long-term debt - due within one year	-	1,440,000
Long-term debt - due in more than one year	-	33,803,971
Total liabilities	9,369	35,722,053
NET POSITION (DEFICIT)		
Restricted for:		
Individuals, organizations, and other governments	2,125,592	-
Held in trust for dissolution of RDA	-	(28,048,451)
Total net position (deficit)	$ 2,125,592	$ (28,048,451)

See accompanying Notes to the Basic Financial Statements.

City of Madera
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Custodial Funds	RDA Successor Agency Private Purpose Trust Fund
ADDITIONS:		
Special assessments for other governments	$ 178,787	$ -
Investment income	(48,042)	13,337
RDA property tax trust fund distribution	-	2,871,594
Other payments received	-	1,200
Total additions	1,916,253	2,886,131
DEDUCTIONS:		
Administration	7,772	-
Project payments	-	19,058
Payments on conduit bonds - principal	84,046	-
Payments on conduit bonds - interest	84,114	-
Depreciation	-	34,738
Interest expense	-	1,213,650
Total deductions	175,932	1,267,446
Change in net position	1,740,321	1,618,685
NET POSITION (DEFICIT):		
Beginning of year	385,271	(29,667,136)
End of year	$ 2,125,592	$ (28,048,451)

See accompanying Notes to the Basic Financial Statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Madera
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For the Year Ended June 30, 2022

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City of Madera
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Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Madera, California (City) have been prepared in conformity with Generally Accepted Accounting Principles of the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting standards in the United States. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Madera, California (the "City") was incorporated in 1907 under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: public protection, health and social services, public ways and facilities, community development (planning, building and zoning), culture-recreation, public utilities (water, sewer, solid waste, and drainage operations), airport services, local transportation, golf course, and general administrative services.

Blended Component Units

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government.

Although the following are legally separate from the City, they have been "blended" as though they are part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component units; and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

Madera Public Financing Authority (Financing Authority)

The Madera Public Financing Authority (Financing Authority) was created in 1989. The Financing Authority is a joint exercise of joint powers. The City Council serves as directors of the Financing Authority. The purpose of the Financing Authority is to act as a financing/lending type of entity only. No separate annual financial statements are prepared for the Financing Authority. Since the City Council previously served as the government board for this component unit, the City's component unit was considered to be a blended component unit. Blended component units, although legally separate entities, are in substance, part of the City's operations and financial information was reported with the primary government.

Note 1 – Summary of Significant Accounting Policies (Continued)

A. Financial Reporting Entity (Continued)

Discretely Presented Component Units

A discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Housing Authority of the City of Madera (Housing Authority)

The Housing Authority of the City of Madera (Housing Authority) is a governmental entity authorized in accordance with state law to engage in the development, acquisition, leasing, and administration of low-rent housing programs. The Housing Authority is governed by a Board of Commissioners, which is comprised of members of the City Council. Management of the Housing Authority is appointed and held accountable to the Governing Board. During the fiscal year ending June 30, 2021, the Housing Authority has elected to change its fiscal year end from June 30 to September 30 and to join a consortia with other Housing Authorities in California. The first financial reporting period under the new year-end reporting date consisted of a 15-month accounting period from July 1, 2020 through September 30, 2021. The Housing Authority's September 30 fiscal year-end audited financial statements are included in the City's basic financial statements as a discretely presented component unit. Complete financial statements for the Housing Authority may be obtained from the administrative offices located at 205 North G St, Madera, CA 93637.

The Housing Authority and the City have different fiscal years, which can result in timing differences in transactions between the Housing Authority and the City as noted in the basic financial statements.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained in accordance with legal and managerial requirements.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These financial statements are presented on an *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of U.S. GAAP. Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program. Program revenues for the City are classified in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or *"current financial resources"* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City uses an availability period of 60 days for all revenues except grants, which use a six-month availability period.

Sales taxes, property taxes, franchise taxes, gas taxes, motor vehicle in-lieu, transient occupancy taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the government.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenue recognition is subject to the measurable and available criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions have been recognized as revenues when all applicable eligibility requirements have been met.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

The City reports the following major governmental funds:

General Fund – This is the primary operating fund of the City. It accounts for all the general revenues of the City not specifically levied or collected for by other City funds and for expenditures related to the rendering of general services by the City.

General Development Impact Fee Fund – This fund accounts for and reports the proceeds of the AB1600 development impact fee monies that are restricted or committed to expenditures for the intended purposes.

Solar Energy Lease Capital Projects Fund – This fund accounts for the construction of the Solar Energy Lease Purchase projects. These projects are funded by the Solar Energy Lease Purchase debt obligations.

Discretely Presented Component Unit Financial Statements

The activities of the Authority closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. The Authority provides services on a continuous basis and its activities are substantially financed by revenues derived from user charges and contributions from the member agencies. The Authority utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as they are incurred.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include funds which provide services directly to other City funds. These areas of service include fleet maintenance, facilities maintenance, and technology.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

Proprietary funds are accounted for using the *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major proprietary funds:

Water Fund – This fund is used to account for the provision of water services to the residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sewer Fund – This fund is used to account for the provision of sewer treatment to residential, commercial and industrial segments of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Solid Waste Fund – This fund is used to account for City's activities related to solid waste removal and street cleaning activities.

Drainage Operations Fund – This fund is used to account for the City's activities related to drainage operations.

Internal service fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following funds:

Fleet Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City fleet of vehicles.

Facilities Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building and other City buildings.

Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent custodial funds and private purpose trust funds. Both custodial funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation, Accounting and Measurement Focus (Continued)

Fiduciary Fund Financial Statements (Continued)

Fiduciary fund types are accounted for according to the nature of the fund. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Such funds include and General Deposits Fund. They are also used to account for various assessment districts for which the City acts as an agent for debt service activity, as the City is prohibited from levying additional taxes for these districts. Such funds include Community Facilities Districts.

The City's private purpose trust fund is a fiduciary fund type used by the City to report assets, liabilities and activities of the Successor Agency to the Redevelopment Agency (Successor Agency) for the City of Madera. Its results of operations are presented on the Statement of Changes of Fiduciary Net Position.

Successor Agency of the Redevelopment Agency for the City of Madera

The Redevelopment Obligation Retirement Fund was created to serve as a custodian for the assets and to wind down the affairs of the RDA on February 1, 2012, pursuant to Assembly Bill x1 26. Its purpose is to expeditiously wind down the affairs of the dissolved Redevelopment Agency (RDA). The Successor Agency is a separate public entity from the City, subject to the direction of an oversight board. The City Council serves as the governing board of the Successor Agency. In general, the Successor Agency's assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, the Successor Agency will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former RDA until all enforceable obligations of the former RDA have been paid in full and all assets have been liquidated. Based upon the nature of the Successor Agency's custodial role, the Successor Agency has been included in the accompanying basic financial statements as a private purpose trust fund. On March 6, 2015, the California Department of Finance (Finance) approved the City's revised Long-Range Property Management Plan (LRPMP), with the assets deemed for governmental use and future development.

C. Deferred Outflows and Inflows of Resources

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

Deferred Inflows of Resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City considers pooled cash and investment amounts, with original maturities of three months or less, to be cash equivalents.

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Cash, Cash Equivalents and Investments (Continued)

Investments are reported in the accompanying financial statements at fair value, except for certain investment contracts that are reported at cost because they are not transferable and they have terms that are not affected by changes in market interest rates. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year, and may result in negative investment income in the accompanying financial statements. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance, except for investment income associated with funds not legally required to receive pooled investment income which has been assigned to and recorded as revenue of the general fund, as provided by California Government Code Section 53647.

For purposes of the statement of cash flows, amounts reported as cash and cash equivalents, include amounts on deposit in the City pool and any short-term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Certain disclosure requirements, if applicable, for deposits and investment risks in the following areas:

- Interest rate risk
- Credit risk
  - Overall
  - Custodial credit risk
  - Concentration of credit risk
- Foreign currency risk

U.S. GAAP establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, which are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management’s best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

E. Restricted Assets

Amounts reported as restricted assets have been restricted by bond indentures or are to be used for specified purposes based on contract provisions, such as bonded debt service.

Note 1 – Summary of Significant Accounting Policies (Continued)

F. Receivables

Customer or trade receivables are reported as "accounts receivable" and are shown net of an allowance for uncollectible accounts based on historical and management estimates.

Noncurrent portions of long-term receivables (e.g., "notes receivable") due to governmental fund types are reported in their respective balance sheets despite their spending measurement focus. Recognition of governmental fund type revenues represented by noncurrent receivables are deferred until they become current receivables. Noncurrent portions of long-term notes receivable are offset by restricted fund balance in the special revenue funds.

G. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Governmental-Wide Financial Statements as "internal balances."

H. Inventory

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditure/expenses when consumed rather than when purchased. Inventory reported in governmental funds is offset with nonspendable fund balance to show that inventories do not constitute available spendable resources, even though they are a component of fund balance.

I. Prepaid Items

Prepaid items are reported in the governmental funds under the consumption method and are reported as a nonspendable component of fund balance to indicate that they are not spendable for appropriation and are not expendable financial resources.

J. Leases

Lessor

The City is a lessor for leases of special purpose facilities, office and commercial space, and land. The City recognizes leases receivable and deferred inflows of resources in the financial Statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflows of resources are initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources are recognized as revenue over the life of the lease term in a systematic and rational method.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

Note 1 – Summary of Significant Accounting Policies (Continued)

J. Leases (Continued)

Lessor (Continued)

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

K. Land Held for Resale

Land held for resale represents land, structures, and related improvements that were acquired for resale as part of the City's redevelopment and grant activities. Land held for resale is accounted for is recorded at lower of cost or net realizable value in accordance with accounting principles generally accepted in the United States of America. Land held for resale, which is not available for current expenditure, is reported in the governmental funds balance sheet as restricted fund balance when proceeds from the sale must be used for restricted purposes or as nonspendable fund balance when such proceeds are not restricted.

L. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are valued at the fair value of the assets on the date on which they were contributed. Donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The City utilizes a capitalization threshold of $5,000 - $25,000 depending on asset type.

Depreciation is charged to operations using the straight-line method over the estimated useful lives of the assets as follows:

Asset Type	Years
Buildings	25-35
Improvements	5-50
Equipment	4-15
Infrastructure	10-50

For all infrastructure systems, the City elected to use the Basic Approach as defined by GASB Statement No. 34 for infrastructure reporting. The City defines infrastructure as the basic physical assets that allow the City to function. The assets include the streets, water purification and distribution system, sewer collection and treatment system, parks and recreation, lands and improvement system, storm water conveyance system, and buildings combined with the site amenities such as parking and landscaped areas used by the City in the conduct of its business. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Note 1 – Summary of Significant Accounting Policies (Continued)

M. Long-Term Debt

Government-Wide Financial Statements and Proprietary Fund Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using straight line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are expensed when incurred. Gains or losses on bond refunding are reported as either deferred outflows of resources or deferred inflows of resources and amortized over the term of the related debt.

Governmental Fund Financial Statements

The governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position. Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Compensated Absences

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Government-Wide Financial Statements

For governmental and business-type activities, compensated absences are recorded as expenses when earned.

Fund Financial Statements

For governmental funds, compensated absences are recorded as expenditures in the year paid. The General Fund is typically used to liquidate compensated absences. In proprietary funds, compensated absences are expensed to the various funds in the period they are earned, and such fund's share of the unpaid liability is recorded as a long-term liability of the fund.

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 12). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The General Fund and Internal Service Funds are typically used to liquidate the pension liability related to the City's governmental activities while the pension liability for Business-type activities is liquidated from the respective Enterprise Funds.

The following timeframes are used for pension reporting:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Measurement period	July 1, 2020 to June 30, 2021

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

P. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan, the assets of which are held in an irrevocable trust, and additions to/deductions from the OPEB plan's fiduciary net position have been determined by an independent actuary (Note 13). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. The Enterprise Funds are used to liquidate the OPEB liability.

Generally accepted accounting principles require that the reported results must pertain to liability and fiduciary net position information within certain defined timeframes. For this report, the following timeframes are used:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Measurement period	July 1, 2020 to June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Fund Balances

As prescribed by U.S. GAAP, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2022, fund balances for governmental funds are made up of the following:

- Nonspendable Fund Balance – includes amounts that are (a) not in a spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: deposits and prepaid items.

- Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

- Committed Fund Balance – includes amounts that have been limited to specific purposes or through adoption of a resolution or an ordinance by the City Council, the highest level of decision-making authority of the City, and resources that have been specifically committed for use in satisfying contractual obligations, as in agreements with third-parties. The City has determined that both a resolution and an ordinance are equally binding. These commitments may be changed or lifted, but only by the same formal action that was used to impose the constraint originally. City Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be subsequently determined.

- Assigned Fund Balance – includes amounts that are intended to be used by the City for specific purposes. Intent is expressed by (a) the City Council or (b) a body or official to which the City Council has delegated the authority to assign amounts to be used for a specific purpose. This policy delegates to the Finance Director the authority to assign unassigned fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

- Unassigned Fund Balance – includes amounts within the General Fund, the residual resources, either positive or negative in excess of what can be properly classified in one of the other four fund balance categories. Unassigned amounts are technically available for any purpose. Other governmental funds may only report a negative unassigned balance that was created after classification of fund balance in the nonspendable, restricted or committed categories.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

R. Net Position

The financial statements utilize a net position presentation. Net position is classified as follows:

- Net Investment in Capital Assets – This category of net position consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding and any deferred outflows/inflows of resources related to such borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is offset by unspent proceeds.

Note 1 – Summary of Significant Accounting Policies (Continued)

R. Net Position (Continued)

- Restricted Net Position – This category presents restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Those assets are restricted due to external restrictions imposed by creditors (such as through bond covenants), grantors or laws and regulations of other governments and restrictions imposed through constitutional provisions or enabling legislation.

- Unrestricted – This category represents net position of the City that is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, then unrestricted resources that are needed.

S. Property Taxes

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The County of Madera, bills and collects the property taxes and remits them to the City at various times throughout the year. Property taxes are attached as an enforceable lien on property as of January 1. Taxes are levied on July 1 and are due in two installments. The first installment is due on November 1, and is payable through December 10 without penalty. The second installment is due February 1, and is payable through April 10 without penalty.

T. Use of Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions, in some cases when applicable, that affect the amounts in the financial statements and the accompanying notes. Actual results could differ from the estimates.

U. Implementation of New GASB Pronouncements for the Year Ended June 30, 2022

The requirements of the following accounting standards are effective for the purpose of implementation, if applicable to the City, for the year ended June 30, 2022. The financial statements included herein apply the requirements and provisions of these statements, including necessary retroactive adjustments to financial statement classifications and presentations.

GASB Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement had a significant effect on the City's financial statements for the year ended June 30, 2022.

Note 1 – Summary of Significant Accounting Policies (Continued)

U. Implementation of New GASB Pronouncements for the Year Ended June 30, 2022 (Continued)

GASB Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period.* This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2022.

GASB Statement No. 92

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2022.

GASB Statement No. 93

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2022.

GASB Statement No. 97

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Application of this statement did not have a material effect on the City's financial statements for the fiscal year ending June 30, 2022.

Note 1 – Summary of Significant Accounting Policies (Continued)

V. Upcoming Government Accounting Standards Implementations

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements for the following GASB statements:

GASB Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations.* The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Application of this statement is effective for the City's fiscal year ending June 30, 2023.

GASB Statement No. 99

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Application of this statement is effective for the Authority's fiscal year ending June 30, 2023.

Note 1 – Summary of Significant Accounting Policies (Continued)

V. Upcoming Government Accounting Standards Implementations (Continued)

GASB Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Application of this statement is effective for the Authority's fiscal year ending June 30, 2024.

GASB Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Application of this statement is effective for the Authority's fiscal year ending June 30, 2025.

Note 2 – Cash and Investments - City

A. Summary

Cash and investments are presented in the accompanying financial statements for the City at June 30, 2022 as follows:

	Government-Wide Statement of Net Position			Fiduciary Funds Statement of Net Position	Total
	Governmental Activities	Business-Type Activities	Total		
Cash and investments	$ 96,818,070	$ 48,727,542	$ 145,545,612	$ 7,888,645	$ 153,434,257
Restricted cash and investments	2,517,025	1,794,447	4,311,472	47,031	4,358,503
Total cash and investments	$ 99,335,095	$ 50,521,989	$ 149,857,084	$ 7,935,676	$ 157,792,760

Cash and investments for the City at June 30, 2022, consisted of the following:

Cash:	
Cash on hand	$ 6,600
Deposits with financial institution	38,497,023
Total cash	38,503,623
Investments:	
Investments	114,923,192
Investments held by bond trustee	4,358,503
Total investments	119,281,695
Total cash and investments	157,785,318

As part of the City's investment guidelines, the City continually seeks ways to increase investment income while not risking investment principal. One way the City accomplishes this is by "sweeping", on a nightly basis, any excess cash held in its non-interest-bearing checking account to an interest-bearing money market account with the same bank.

Note 2 – Cash and Investments – City (Continued)

B. Demand Deposits

The carrying amounts of the City's demand deposits were $38,497,023 at June 30, 2022. Bank balances were $38,979,463 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

C. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Types	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer*
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

* Based on state law requirements or City investment policy requirements, whichever is more restrictive.

Note 2 – Cash and Investments – City (Continued)

D. Investments Authorized by Debt Agreements

Investment of debt proceeds held by fiscal agents are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements that address interest rate risk and concentration of credit risk.

Authorized Investment Types	Maximum Maturity	Maximum Percentage Allowed	Maximum Investment in One Issuer
U.S. Treasury Obligations	None	None	None
U.S. Agency Securities	None	None	None
Banker's Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Money Market Mutual Funds	N/A	None	None
Investment Contracts	30 years	None	None

E. Fair Value Measurement

As of June 30, 2022, the City's investments had the following recurring fair value measurements:

Investments measured by fair value level:	**June 30, 2022**	**Level 2**
Negotiable Certificates of Deposit	$ 13,807,035	$ 13,807,035
Municipal bonds	1,826,720	1,826,720
U.S. Treasury Obligations	1,847,670	1,847,670
U.S. Government Securities:		
Federal Home Loan Bank	9,267,690	9,267,690
Federal Farm Credit Bank	4,009,646	4,009,646
Federal Home Loan Mortgage Corporation	1,894,160	1,894,160
Federal National Mortgage Association	2,783,630	2,783,630
Federal Agricultural Mortgage Corporation	1,432,375	1,432,375
U.S. Corporate Bonds	12,135,696	12,135,696
Total investments by fair value level	49,004,622	$ 49,004,622
Investments not subject to the fair value hierarchy:		
Local Agency Investment Fund	60,594,968	
Money market mutual funds	5,202,105	
Certificates of deposit	4,480,000	
Total investments not subject to the fair value hierarchy	70,277,073	
Total investments	$ 119,281,695	

Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Medium term notes: quoted prices for similar securities in active markets; and
- Asset-backed securities: recent appraisals of the asset value.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

		Investment Maturities				
Investment Type	**Total**	**1 year or less**	**1 - 2 Years**	**2 - 3 Years**	**3 - 4 Years**	**5+ Years**
Local Agency Investment Fund	$ 60,594,968	$ 60,594,968	$ -	$ -	$ -	$ -
Money market mutual funds	843,602	843,602	-	-	-	-
Municipal bonds	1,826,720	-	-	911,210	-	915,510
Certificates of deposit	4,480,000	2,488,000	996,000	249,000	-	747,000
Negotiable certificates of deposit	13,807,035	1,960,065	1,869,390	3,284,416	5,768,976	924,188
U.S. Treasury Obligations	1,847,670	-	-	933,330	914,340	-
U.S. Government Securities:						
Federal Home Loan Bank	9,267,690	-	-	2,863,350	5,486,700	917,640
Federal Farm Credit Bank	4,009,646	-	966,070	3,043,576	-	-
Federal Home Loan Mortgage Corporation	1,894,160	976,570	-	-	917,590	-
Federal National Mortgage Association	2,783,630	-	-	938,900	1,844,730	-
Federal Agricultural Mortgage Corporation	1,432,375	-	482,545	949,830	-	-
U.S. corporate bonds	12,135,696	4,270,345	1,255,681	3,752,970	1,908,750	947,950
Held by bond trustee:						
Money market mutual funds	4,358,503	4,358,503	-	-	-	-
Total investments	$ 119,281,695	$ 75,492,053	$ 5,569,686	$ 16,926,582	$ 16,841,086	$ 4,452,288

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of $250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure (Continued)

Disclosures Relating to Credit Risk (Continued)

Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Ratings at Year-End AA or AAA	Not Rated
Local Agency Investment Fund	$ 60,594,968	N/A	$ -	$ 60,594,968
Money market mutual funds	843,602	A-1	-	843,602
Municipal bonds	1,826,720	AA+	-	1,826,720
Certificates of deposit	4,480,000	AA+	-	4,480,000
Negotiable certificates of deposit	13,807,035	AA+	-	13,807,035
U.S. Treasury Obligations	1,847,670	AA+	1,847,670	-
U.S. Government Securities:				
Federal Home Loan Bank	9,267,690	AA	9,267,690	-
Federal Farm Credit Bank	4,009,646	AA	4,009,646	-
Federal Home Loan Mortgage Corporation	1,894,160	AA	1,894,160	-
Federal National Mortgage Association	2,783,630	AA-	2,783,630	-
Federal Agricultural Mortgage Corporation	1,432,375	AA-	1,432,375	-
U.S. corporate bonds	12,135,696	AA	12,135,696	-
Held by bond trustee:				
Money market mutual funds	4,358,503	AA+	-	4,358,503
Total investments	$ 119,281,695		$ 33,370,867	$ 85,910,828

Disclosure Relating to Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At June 30, 2022, the following investments in one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the City's total investments.

Issuer	Investment Type	Reported Amount	Percentage of Portfolio
Federal Home Loan Banks	U.S. Government Securities	$ 9,267,690	7.77%

Disclosures Relating to Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Note 2 – Cash and Investments – City (Continued)

F. Risk Disclosure (Continued)

Disclosures Relating to Custodial Credit Risk (Continued)

The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2022, the City's deposits (bank balances) were collateralized under California Law.

G. Investment in State Investment Pool

The City is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments in LAIF at June 30, 2022 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2022, the City had $60,594,968 invested in LAIF, which had invested 1.88% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City valued its investments in LAIF as of June 30, 2022, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the City's position in the pool is the same as the value of the pool shares. The credit quality rating of LAIF is unrated as of June 30, 2022.

Note 3 – Cash and Investments – Component Unit

A. Summary

Cash and investments are presented in the accompanying financial statements for the Component Unit at September 30, 2022 as follows:

	Component Unit
Cash and investments	$ 7,419,157
Restricted cash and investments	2,527,127
Total cash and investments	$ 9,946,284

Note 3 – Cash and Investments – Component Unit (Continued)

A. Summary (Continued)

Cash and investments for the Component Unit at September 30, 2021, consisted of the following:

Cash:		
Cash on hand	$	100
Deposits with financial institution		3,238,638
Total cash		3,238,738
Investments:		
Investments		6,707,546
Total investments		6,707,546
Total cash and investments		9,946,284

B. Demand Deposits

The carrying amounts of the Component Unit's demand deposits were $3,238,638 at September 30, 2021. Bank balances were $3,240,638 at that date, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the Component Unit's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the Component Unit's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the Component Unit's name.

The market value of pledged securities must equal at least 110% of the Component Unit's cash deposits. California law also allows institutions to secure Component Unit's deposits by pledging first trust deed mortgage notes having a value of 150% of the Component Unit's total cash deposits. The Component Unit may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The Component Unit, however, has not waived the collateralization requirements.

C. Investments Authorized by the California Government Code and the Housing Authority's Investment Policy

The Housing Authority's investment policy only authorizes investment in the Local Agency Investment Fund (LAIF) administered by the State of California. The Housing Authority's investment policy does not contain any specific provisions intended to limit its exposure to interest rate risk, credit risk, and concentration of credit risk.

D. Risk Disclosure

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Component Unit manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Note 3 – Cash and Investments – Component Unit (Continued)

D. Risk Disclosure (Continued)

Information about the sensitivity of the fair values of the Component Unit's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the Component Unit's investments by maturity. For purposes of the schedule shown on the next page, any callable securities are assumed to be held to maturity.

Investment Type	Total	Investment Maturities 1 year or less
Local Agency Investment Fund	$ 6,707,546	$ 6,707,546

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. However, some issuers do not seek a credit rating. For instance, the California Local Agency Investment Fund (LAIF) has not sought or received a credit rating. In these cases, the purchaser is solely responsible for performing their own due diligence before purchasing an investment or participating in an external investment pool. Certificates of deposit of $250,000 or less are fully insured by the Federal Deposit Insurance Corporation (FDIC), and therefore, do not seek a credit rating.

Presented below is the minimum rating required by (where applicable) the California Government Code, the Component Unit's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Not Rated
Local Agency Investment Fund	$ 6,707,546	N/A	$ 6,707,546

Disclosure Relating to Concentration of Credit Risk

The investment policy of the Component Unit contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the Government Code. GASB Statement No. 40 requires disclosure by amount and issuer, of investments in any one issuer that represent 5% or more of total investments. At September 30, 2021, the had no investments in one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represents 5% or more of the Component Unit's total investments.

Disclosures Relating to Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Note 3 – Cash and Investments – Component Unit (Continued)

D. Risk Disclosure (Continued)

Disclosures Relating to Custodial Credit Risk

The California Government Code and the Component Unit's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Component Unit deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At September 30, 2021, the Component Unit's deposits (bank balances) were collateralized under California Law.

E. Investment in State Investment Pool

The Component Unit is a participant in LAIF which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Component Unit's investments in LAIF at June 30, 2022 included a portion of pool funds invested in Structure Notes and Asset-Backed Securities:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of September 30, 2021, the Component Unit had $6,707,546 invested in LAIF, which had invested 2.05% of the pool investment funds in Structured Notes and Asset-Back Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The Component Unit valued its investments in LAIF as of September 30, 2021, by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate amortized cost by total aggregate fair value. The fair value of the Component Unit's position in the pool is the same as the value of the pool shares. The credit quality rating of LAIF is unrated as of September 30, 2021.

Note 4 – Notes Receivables

A. Governmental Activities

At June 30, 2022, notes receivable for government activities consisted of the following:

	Notes Receivable Balance June 30, 2022	Allowance for Doubtful Accounts Balance June 30, 2022	Financial Statement Balance June 30, 2022
City:			
Residential Rehab Special Revenue Fund:			
Madera Pacific Associates Loan	$ 2,962,234	$ -	$ 2,962,234
100 Stadium Rd., LP Loan	5,034,343	-	5,034,343
Forgivable Loans	7,490,072	(7,490,072)	-
Total Residential Rehab Special Revenue Fund	15,486,649	(7,490,072)	7,996,577
Low and Moderate Income Housing Fund	7,000	-	7,000
Total City	$ 15,493,649	$ (7,490,072)	$ 8,003,577

Residential Rehab Special Revenue Fund

The City was awarded a $3 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a $3 million loan to Madera Pacific Associates (MPA) for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. MPA is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2022 is $2,962,234, which is recorded as a note receivable in the Residential Rehab special revenue fund.

The City was awarded a $5 million-dollar federal grant from the HOME Investment Program (HOME) administered through the State of California. The proceeds of this grant were used to provide a $5 million loan to 100 Stadium Rd., L.P. for multi-family rental housing projects serving low and very low-income individuals through subordinate loans with terms up to 55 years. 100 Stadium Rd., L.P. is required to repay the loan through the net cash flow payments it receives from project operations. The loan balance at June 30, 2022 is $5,034,343, which is recorded as a note receivable in the Residential Rehab special revenue fund.

Forgivable Loans

The City administers the first time homebuyer, housing rehabilitation, and small business loan programs funded with various grants (i.e. CDBG, HOME, CalHome, NSP, etc.). Under these programs, individuals with incomes below certain levels are eligible to receive low interest loans. These loans are secured by deeds of trust on the properties. Deferred payment loans receivable under these forgivable loans are not required to be paid back unless the participating homeowner sells, transfers title to the property, or discontinues residence in the dwelling at which time the full amount of the deferred loan is due. These deferred payment loans are “nonperforming loans” and are not recorded as loans receivable in the financial statements.

Note 4 – Notes Receivables (Continued)

A. Governmental Activities (Continued)

Loans and related items as of June 30, 2022 are summarized as follows:

Loan Type	Outstanding Loan Balance June 30, 2022	Due
First-time homebuyer	$ 5,431,572	30 years
Housing rehabilitation	1,506,296	30 years
Small business	740,162	10 years
Total	$ 7,678,030	

Low and Moderate Income Housing Asset Special Revenue Fund

The Low and Moderate Income Housing Asset special revenue fund reports $7,000 of notes receivable. These were loans funded from the former Redevelopment Agency to developers for construction of affordable housing or rehabilitation within the boundaries of the Redevelopment Project Area. These low interest-bearing loans are secured by deeds of trust. Maturities vary according to terms and disposition of property.

B. Component Unit

	Notes Receivable Balance September 30, 2021	Allowance for Doubtful Accounts Balance September 30, 2021	Financial Statement Balance September 30, 2021	Interest Receivable, net Balance September 30, 2021
Component Unit:				
Housing Authority for the City of Madera:				
MORES Yosemite Manor, LP Loan	$ 2,506,201	$ -	$ 2,506,201	$ 533,984
MORES Corporation Loans	440,872	-	440,872	2,674
Total Component Unit	$ 2,947,073	$ -	$ 2,947,073	$ 536,658

The Housing Authority has a note receivable of $2,506,201, due from MORES Yosemite Manor, L.P., secured by first deed on land and building subject to note. Interest bearing on the outstanding principal balance at the rate of 4.21%, compounded annually. The term of the note commenced May 14, 2008 and expires on December 31, 2063. The note is due and payable from residual receipts per the loan agreement. As of September 30, 2021, the outstanding interest receivable amounted to $1,416,709. Management has established an allowance of $882,725 as of September 30, 2021, due to the uncertainty of collectability.

The Housing Authority has a promissory note made from March 2010 to May 2014 amounting to $440,872, due from Madera Opportunities for Resident Enrichment Services, Inc. (MORES), a California non-profit corporation. The promissory note is subject to various interest rates, payment start dates, and due dates. The note is secured by first and second deeds of trusts on buildings subject to the notes. The notes are due and payable from rental receipts per the loan agreements. As of September 30, 2021, the outstanding interest receivable amounted to $2,674.

Note 5 – Lease Receivable

A. Governmental Activities

Certain portions of the City's property is leased to others. Such property includes special purpose facilities, office and commercial space, and land. Lease receivable consists of agreements with other for the right-to-use of the underlying assets at various locations owned by the City. The terms of the arrangements range from 2 to 99 years. The calculated interest rates used vary depending on the length of the lease. For the fiscal year ended June 30, 2022, the City recognized $56,908 in lease revenue and $8,415 in interest revenue.

A summary of changes in lease receivable for the fiscal year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Leases receivable	$ 558,352	$ -	$ (47,607)	$ 510,745	$ 47,685	$ 463,060

As of June 30, 2022, the required payments for these leases, including interest, are:

Year Ending June 30,	Principal	Interest	Total
2023	$ 47,685	$ 8,847	$ 56,532
2024	22,570	8,516	31,086
2025	20,187	8,210	28,397
2026	14,572	7,926	22,498
2027	15,421	7,640	23,061
2028-2032	90,945	33,299	124,244
2033-2037	117,183	23,388	140,571
2038-2042	148,303	10,739	159,042
2043	33,879	355	34,234
Total	$ 510,745	$ 108,920	$ 619,665

As of June 30, 2022, the amounts reported as deferred inflows of resources will be recognized as lease revenue as follows:

Year Ending June 30,	Amortization Schedule
2023	$ 56,908
2024	31,006
2025	27,814
2026	21,429
2027	21,429
2028-2032	128,572
2033-2037	85,715
2038-2042	107,144
2043	21,427
Total	$ 501,444

Note 5 – Lease Receivable (Continued)

B. Business-Type Activities

Certain portions of the City's property is leased to others. Such property includes special purpose facilities, office and commercial space, and land. Lease receivable consists of agreements with other for the right-to-use of the underlying assets at various locations owned by the City. The terms of the arrangements range from 2 to 99 years. The calculated interest rates used vary depending on the length of the lease. For the fiscal year ended June 30, 2022, the City recognized $63,374 in lease revenue and $16,127 in interest revenue.

A summary of changes in lease receivable for the fiscal year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Leases receivable	$ 968,610	$ -	$ (56,896)	$ 911,714	$ 52,768	$ 858,946

As of June 30, 2022, the required payments for these leases, including interest, are:

Year Ending June 30,	Principal	Interest	Total
2023	$ 52,768	$ 16,920	$ 69,688
2024	36,784	16,238	53,022
2025	37,459	15,563	53,022
2026	38,146	14,876	53,022
2027	38,846	14,176	53,022
2028-2032	200,934	59,927	260,861
2033-2037	172,495	42,008	214,503
2038-2042	147,326	26,724	174,050
2043-2047	142,925	11,328	154,253
2048-2050	44,031	985	45,016
Total	$ 911,714	$ 218,745	$ 1,130,459

As of June 30, 2022, the amounts reported as deferred inflows of resources will be recognized as lease revenue as follows:

Year Ending June 30,	Amortization Schedule
2023	$ 60,047
2024	43,419
2025	43,419
2026	43,419
2027	43,419
2028-2032	250,631
2033-2037	133,205
2038-2042	134,554
2043-2047	118,859
2048-2050	34,264
Total	$ 905,236

Note 6 – Interfund Receivables, Payables, and Transfers

A. Due To / From Other Funds

Amounts due to and due from other funds at June 30, 2022, were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Solar Energy Lease Capital Projects Fund	$ 2,381,487	Overdrawn Cash
General Fund	Federal Aid Urban Special Revenue Fund	103,001	Overdrawn Cash
General Fund	Street Construction Special Revenue Fund	1,001,567	Overdrawn Cash
General Fund	Streets and Roads Capital Projects Funds	295	Overdrawn Cash
General Fund	Local Transit Enterprise Fund	277,685	Overdrawn Cash
General Fund	Golf Course Enterprise Fund	529,076	Overdrawn Cash
	Total	$ 4,293,111	

B. Transfers

Interfund transfers during the year ended June 30, 2022, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Special Gas Tax Special Revenue Fund	$ 630,467	Capital projects
General Fund	Measure "T" Sales Tax Special Revenue Fund	897,474	Capital projects
General Fund	Street Construction Special Revenue Fund	512,000	Capital projects
General Fund	Community Facilities District Special Revenue Fund	317,600	Administrative cost
General Fund	General Development Impact Fee Special Revenue Fund	15,000	Administrative cost
General Fund	General Development Impact Fee Special Revenue Fund	125,020	Debt service
General Fund	Water Enterprise Fund	60,000	Engineering costs
General Fund	Solid Waste Disposal Enterprise Fund	593,857	Engineering costs
General Fund	Drainage Operations Enterprise Fund	45,000	Engineering costs
General Fund	Intermodal Facility Special Revenue Fund	249	Fund insurance reserve
General Fund	Parking District Operations Special Revenue Fund	311	Fund insurance reserve
General Fund	Water Enterprise Fund	42,468	Fund insurance reserve
General Fund	Sewer Enterprise Fund	45,865	Fund insurance reserve
General Fund	Solid Waste Disposal Enterprise Fund	15,596	Fund insurance reserve
General Fund	Drainage Operations Enterprise Fund	8,408	Fund insurance reserve
General Fund	Local Transit Enterprise Fund	4,612	Fund insurance reserve
General Fund	Airport Enterprise Fund	3,475	Fund insurance reserve
General Fund	Internal Service Funds	33,528	Fund insurance reserve
	Subtotal	3,350,930	
Golf Course Enterprise Fund	General Fund	298,151	Capital projects
	Total	$ 3,649,081	

C. Long-Term Advances

At June 30, 2022, the balances of long-term advances were as follows:

Advances To	Advances From	Amount
General Fund	Golf Course Enterprise Fund	$ 36,720

Note 6 – Interfund Receivables, Payables, and Transfers (Continued)

C. Long-Term Advances (Continued)

General Fund Advance to the Golf Course Fund

On January 1, 2014, the General Fund entered into loan agreement with the Golf Course Fund in the amount of $1,710,000. The loan is to be repaid over 20 years at 0.0% interest rate per year. This loan is for funding facility construction. At June 30, 2022, the outstanding balance of the agreement was $36,720.

The annual requirements to amortize the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 24,480	$ -	$ 24,480
2024	12,240	-	12,240
Total	$ 36,720	$ -	$ 36,720

Note 7 – Due to Fiduciary Funds

Due to fiduciary funds as of June 30, 2022, was as follows:

Receivable Fund	Payable Fund	Amount	Purpose
RDA Successor Agency Purpose Trust Fund	General Fund	$ 48,919	Reimbursement

Note 8 – Capital Assets

A. Governmental Activities

The summary of changes in governmental activities capital assets for the year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Capital assets, not being depreciated					
Land	$ 12,409,951	$ -	$ -	205,000	$ 12,614,951
Construction in progress	29,218,024	7,063,488	-	(12,429,933)	23,851,579
Total capital assets, not being depreciated	41,627,975	7,063,488	-	(12,224,933)	36,466,530
Capital assets, being depreciated					
Building and improvements	24,965,790	76,879	-	-	25,042,669
Infrastructure	307,244,162	1,189,535	(16,814)	11,520,433	319,937,316
Equipment	16,399,608	1,118,417	-	704,500	18,222,525
Total capital assets, being depreciated	348,609,560	2,384,831	(16,814)	12,224,933	363,202,510
Accumulated depreciation:					
Building and improvements	(9,512,257)	(723,867)	-	-	(10,236,124)
Infrastructure	(174,836,280)	(6,578,194)	16,557	-	(181,397,917)
Equipment	(8,914,489)	(1,045,644)	-	-	(9,960,133)
Total accumulated depreciation	(193,263,026)	(8,347,705)	16,557	-	(201,594,174)
Total capital assets, being depreciated, net	155,346,534	(5,962,874)	(257)	12,224,933	161,608,336
Total capital assets, net	$ 196,974,509	$ 1,100,614	$ (257)	$ -	$ 198,074,866

Note 8 – Capital Assets

A. Governmental Activities (Continued)

Depreciation and amortization expense were charged to the functions/programs of the governmental activities as follows:

General government	$ 5,389,565
Public protection	489,692
Social services	1,080,474
Public ways and facilities	656
Community development	708,466
Culture and recreation	11,981
Internal service funds	666,871
Total depreciation expenses	$ 8,347,705

B. Business-Type Activities

The summary of changes in business-type activities capital assets for the year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Transfers	Balance June 30, 2022
Capital assets, not being depreciated					
Land	$ 9,347,017	$ 378,298	$ -	$ -	$ 9,725,315
Construction in progress	1,612,044	515,922	-	(365,365)	1,762,601
Total capital assets, not being depreciated	10,959,061	894,220	-	(365,365)	11,487,916
Capital assets, being depreciated					
Building and improvements	69,924,082	-	-	-	69,924,082
Infrastructure	101,307,678	635,179	-	365,365	102,308,222
Equipment	5,672,034	-	-	-	5,672,034
Total capital assets, being depreciated	176,903,794	635,179	-	365,365	177,904,338
Accumulated depreciation:					
Building and improvements	(36,296,713)	(2,049,974)	-	-	(38,346,687)
Infrastructure	(42,136,610)	(2,081,978)	-	-	(44,218,588)
Equipment	(3,137,039)	(281,955)	-	-	(3,418,994)
Total accumulated depreciation	(81,570,362)	(4,413,907)	-	-	(85,984,269)
Total capital assets, being depreciated, net	95,333,432	(3,778,728)	-	365,365	91,920,069
Total capital assets, net	$ 106,292,493	$ (2,884,508)	$ -	$ -	$ 103,407,985

Depreciation expense was charged to the functions/programs of the business-type activities as follows:

Water	$ 896,970
Sewer	2,449,844
Drainage operations	344,545
Local transit	424,873
Airport	297,675
Total depreciation expenses	$ 4,413,907

Note 8 – Capital Assets (Continued)

C. Fiduciary Fund Financial Statements

The summary of changes in capital assets for fiduciary funds for the year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets, not being depreciated				
Land	$ 16,701	$ -	$ -	$ 16,701
Total capital assets, not being depreciated	16,701	-	-	16,701
Capital assets, being depreciated				
Building and improvements	2,359,125	-	-	2,359,125
Total capital assets, being depreciated	2,359,125	-	-	2,359,125
Accumulated depreciation:				
Building and improvements	(795,901)	(34,738)	-	(830,639)
Total accumulated depreciation	(795,901)	(34,738)	-	(830,639)
Total capital assets, being depreciated, net	1,563,224	(34,738)	-	1,528,486
Total capital assets, net	$ 1,579,925	$ (34,738)	$ -	$ 1,545,187

Depreciation expense for fiduciary fund financial statements for the year ended June 30, 2022 was $34,738.

D. Component Unit

The summary of changes in capital assets for the component unit for the fifteen month period ended September 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance September 30, 2021
Capital assets, not being depreciated				
Land	$ 785,827	$ -	$ -	785,827
Total capital assets, not being depreciated	785,827	-	-	785,827
Capital assets, being depreciated				
Building and improvements	30,129,775	643,265	-	30,773,040
Equipment	734,874	5,183	-	740,057
Total capital assets, being depreciated	30,864,649	648,448	-	31,513,097
Less: accumulated depreciation	(24,948,068)	(915,721)	-	(25,863,789)
Total capital assets, being depreciated, net	5,916,581	(267,273)	-	5,649,308
Total capital assets, net	$ 6,702,408	$ (267,273)	$ -	$ 6,435,135

Depreciation expense for the component unit for the fifteen month period ended September 30, 2021 was $915,721.

Note 9 – Long-Term Liabilities

A. Governmental Activities

A summary of changes in the long-term liabilities of the governmental activities for the year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Debt Issued	Debt Retired	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Governmental Activities:						
Direct borrowings:						
Finance purchase:						
Solar Energy Finance Purchase	$ 19,432,000	$ -	$ (788,000)	$ 18,644,000	$ 810,000	$ 17,834,000
Total finance purchase	19,432,000	-	(788,000)	18,644,000	810,000	17,834,000
Loans payable:						
Police Facility Commercial Loan	525,400	-	(111,200)	414,200	114,400	299,800
Total loans payable	525,400	-	(111,200)	414,200	114,400	299,800
Public borrowings:						
Lease revenue bonds:						
Series 2019, New Fire Station	3,750,000	-	(135,000)	3,615,000	145,000	3,470,000
plus: bond premium	581,850	-	(33,155)	548,695	-	548,695
Total lease revenue bonds	4,331,850	-	(168,155)	4,163,695	145,000	4,018,695
Total	$ 24,289,250	$ -	$ (1,067,355)	$ 23,221,895	$ 1,069,400	$ 22,152,495

2019 Solar Energy Finance Purchase (Direct Borrowing)

On December 30, 2019, the City entered into an equipment finance purchase agreement in a direct placement transaction with Bank of America for an energy improvement and upgrade project (2019 Solar Equipment Finance Purchase) in the amount of $19,432,000. The energy project improvements include HVAC upgrade, LED lighting, solar streetlights, EV charging stations and PV solar.

The finance purchase transaction closed on December 30, 2019. The interest was capitalized for the first two years, with interest only payments beginning June 1, 2020 through June 1, 2021 and principal and interest due in semi-annual payments, payable June 1st and December 1st thereafter, with an interest rate of 2.77%. At June 30, 2022, the outstanding balance was $18,644,000.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 810,000	$ 505,220	$ 1,315,220
2024	833,000	482,465	1,315,465
2025	856,000	459,072	1,315,072
2026	880,000	435,029	1,315,029
2027	905,000	410,306	1,315,306
2028-2032	4,921,000	1,655,670	6,576,670
2033-2037	5,653,000	924,474	6,577,474
2038-2039	3,786,000	159,246	3,945,246
Total	$ 18,644,000	$ 5,031,482	$ 23,675,482

Note 9 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2019 Solar Energy Lease Purchase (Direct Borrowing) (Continued)

The City entered into finance purchase agreement whereby the City acquired certain capital assets and financed them to the City with the option to purchase. Unspent finance purchase proceeds are included in restricted cash and investments. The leased assets are included in capital assets and are summarized by major asset class below:

Unspent finance purchase proceeds	$ 2,517,025
Construction in progress	18,220,272
Total	$ 20,737,297

2019 Refunding of the Police Facility (Police Facility Commercial Loan) (Private Borrowing)

In December 2005, the City entered into an agreement with La Salle Bank (and subsequently sold to Capital One Public Funding, LLC) to finance a portion of the construction cost for the police facility. The entire purchase price of the police station was $5,200,000. The financed portion of the police station was $1,500,000 and was payable over a period of twenty years.

On January 1, 2018, the agreements was refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Police and Golf Course facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Police Facility Commercial Loan. The bonds are due in annual installments of $50,900 to $61,600 beginning May 2018 with interest rate fixed 2.760% per annum payable semi-annually. Total principal and interest remaining on the agreement is payable through 2026. At June 30, 2022, the outstanding balance was $414,200.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 114,400	$ 10,648	$ 125,048
2024	117,400	7,471	124,871
2025	120,800	4,206	125,006
2026	61,600	850	62,450
Total	$ 414,200	$ 23,175	$ 437,375

2019 Lease Revenue Bonds (Fire Station) (Public Offering)

The Madera Public Financing Authority issued the Lease Revenue Bonds 2019 on June 1, 2019 for $4,005.000. The proceeds of the bonds will be used to finance the construction of a fire station. The City entered into a Facilities Lease Agreement with the Madera Public Financing Authority to make rental payments. The Bonds are due in annual installments of $230,000 to $307,000 through February 1, 2039 with interest payable semiannually on February 1 and August 1 of each year with interest rate from 3.00% to 5.00%. At June 30, 2022 the outstanding balance was $3,615,000.

Note 9 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2019 Lease Revenue Bonds (Fire Station) (Public Offering) (Continued)

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 145,000	$ 162,600	$ 307,600
2024	150,000	155,350	305,350
2025	155,000	147,850	302,850
2026	165,000	140,100	305,100
2027	175,000	131,850	306,850
2028-2032	1,000,000	520,500	1,520,500
2033-2037	1,250,000	271,300	1,521,300
2038-2039	575,000	34,800	609,800
Total	$ 3,615,000	$ 1,564,350	$ 5,179,350

B. Business-Type Activities

A summary of changes in the long-term liabilities of the business-type activities for the year ended June 30, 2022, is as follows:

	Balance July 1, 2021	Debt Issued	Debt Retired	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Business-Type Activities:						
Direct borrowings:						
Loans payable:						
BBVA loan	$ 6,472,000	$ -	$ (372,000)	$ 6,100,000	$ 379,000	$ 5,721,000
Airport Hanger loan	53,120	-	(25,939)	27,181	27,181	-
Golf Course commercial loan	784,100	-	(306,200)	477,900	316,100	161,800
Total loans payable	7,309,220	-	(704,139)	6,605,081	722,281	5,882,800
Public borrowings:						
Bonds payable:						
Water and Wastewater Refunding Revenue Bonds, Series 2015	24,480,000	-	(1,250,000)	23,230,000	1,295,000	21,935,000
2020 Water Revenue Refunding Bonds	8,233,042	-	(418,148)	7,814,894	435,546	7,379,348
Total bonds payable	32,713,042	-	(1,668,148)	31,044,894	1,730,546	29,314,348
Total	$ 40,022,262	$ -	$ (2,372,287)	$ 37,649,975	$ 2,452,827	$ 35,197,148

Airport Hanger Loan (Private Borrowing)

Loan payable to the Department of Transportation, Division of Aeronautics for the purchase of fourteen airplane hangars; annual installments of $14,131 to $27,180, including interest at 4.7829%. At June 30, 2022, the total principal and interest remaining on the Department of Transportation, Division of Aeronautics loan was $27,181.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 27,181	$ 1,300	$ 28,481

Note 9 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

BBVA Compass Loan (Taxable) (Refinance CIEDB Loan)

In January 2021, the City refinanced the CIEDB Loan for the purpose of saving on annual debt service costs. The loan, in the amount of $6,472,000, is for 15 years with an effective interest rate of 2.41%. The loan is a taxable loan. Annual installment payments range from $502,989 to $522,626. The average fiscal year savings is $24,655, with a total savings of $369,829. On June 30, 2022, the outstanding balance was $6,100,000.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 379,000	$ 142,443	$ 521,443
2023	387,000	133,213	520,213
2024	395,000	123,790	518,790
2025	404,000	114,162	518,162
2026	412,000	104,329	516,329
2027-2031	2,195,000	366,742	2,561,742
2022-2036	1,928,000	94,135	2,022,135
Total	$ 6,100,000	$ 1,078,814	$ 7,178,814

2018 Refunding of the 1993 Variable Rate Demand Bonds (Golf Course Commercial Loan) (Private Placement)

In May 1993, the Financing Authority issued Variable Rate Demand Bonds in the aggregate principal of $5,280,000. The proceeds were used to redeem $4,835,000 of its December 8, 1989 Lease Revenue Bonds, Series A, and $262,450 for additional Golf Course construction.

On January 1, 2018, the Bonds were refunded and the Financing Authority paid the City an advance rental for the use and right to the possession of the Golf Course and Police facilities for a total of $2,553,000. The lease was then assigned to Zions Bank/California Bank & Trust on the same day and named the Golf Course Commercial Loan. The loan is due in annual installments of $138,100 ($10,600 first year) to $161,800 beginning May 2018 with interest rate fixed 3.190% per annum payable semi-annually. Total principal and interest remaining on the agreement is $493,225, payable through 2024. At June 30, 2022, the outstanding balance was $477,900.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 316,100	$ 12,744	$ 328,844
2024	161,800	2,581	164,381
Total	$ 477,900	$ 15,325	$ 493,225

Water and Wastewater Refunding Revenue Bonds, Series 2015 (Public Offering)

Water and Wastewater Refunding Revenue Bonds, Series 2015 were issued by the Financing Authority in December 2015 for $30,140,000. Proceeds from the bonds were used to refund $30,440,000 of its Water and Wastewater Refunding Revenue Bonds, Series 2016. The bonds are due in annual installments of $70,000 to $2,080,000 through March 1, 2036, with interest payable semiannually on September 1 and March 1 of each year at 3.700%. At June 30, 2022, the outstanding balance of the Water and Wastewater Revenue Bonds was $23,230,000.

Note 9 – Long-Term Liabilities (Continued)

B. Business-Type Activities (Continued)

Water and Wastewater Refunding Revenue Bonds, Series 2015 (Public Offering) (Continued)

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2015 Water and Wastewater Revenue Bonds. For the year ended June 30, 2022, total principal and interest paid was $2,155,760, and net revenues were $11,736,775. Total principal and interest remaining on the agreement is $32,337,690 payable through 2036.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 1,295,000	$ 859,510	$ 2,154,510
2024	1,340,000	811,595	2,151,595
2025	1,395,000	762,015	2,157,015
2026	1,450,000	710,400	2,160,400
2027	1,505,000	656,750	2,161,750
2028-2032	8,360,000	2,409,255	10,769,255
2033-2036	7,885,000	742,405	8,627,405
Total	$ 23,230,000	$ 6,951,930	$ 30,181,930

Water Refunding Revenue Bonds, Series 2019 (Public Offering)

Water Refunding Bonds, Series 2019 were issued by the Financing Authority in December 2019 for $9,016,903. The City used the proceeds to refund the outstanding principal of the Water Revenue Bonds, Series 2010 in the amount of $9,530,000. The bonds are due semi-annual installments of $204,890 to $312,774 with interest rate fixed at 2.64% per annum payable semi-annually. Total principal and interest remaining on the bonds is payable through 2037. At June 30, 2022 the outstanding principal and interest balance was $9,511,301. The aggregate debt service payments of the new debt are $2,587,313 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately $2,053,508.

The Financing Authority has pledged a portion of future water and wastewater revenue to repay the 2019 Water Revenue Bonds. For the year ended June 30, 2022, total principal and interest paid was $632,740, and net revenues were $6,850,805.

The annual debt service requirements at June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 435,546	$ 203,439	$ 638,985
2024	447,120	191,863	638,983
2025	457,908	179,988	637,896
2026	467,850	167,834	635,684
2027	480,334	155,400	635,734
2028-2032	2,585,405	579,691	3,165,096
2033-2037	2,940,731	218,192	3,158,923
Total	$ 7,814,894	$ 1,696,407	$ 9,511,301

Note 9 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements

A summary of changes in the long-term liabilities of the fiduciary fund financial statements for the year ended June 30, 2022, is as follows:

	Balance July 1, 2020	Debt Issued	Debt Retired	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Fiduciary Activities:						
Public borrowings:						
Tax allocation bonds:						
Series 2018A	$ 30,185,000	$ -	$ (710,000)	$ 29,475,000	$ 770,000	$ 28,705,000
Series 2018B	2,785,000	-	(680,000)	2,105,000	670,000	1,435,000
Add: unamortized bond premiums	3,892,970	-	(228,999)	3,663,971	-	3,663,971
Total tax allocation bonds	36,862,970	-	(1,618,999)	35,243,971	1,440,000	33,803,971
Total	$ 36,862,970	$ -	$ (1,618,999)	$ 35,243,971	$ 1,440,000	$ 33,803,971

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering)

On July 17, 2018, the Successor Agency to the Former Madera Redevelopment Agency issued $31,445,000 of Tax Allocation Refunding Bonds, Series 2018A and $4,065,000 of Tax Allocation Refunding Bonds, Series 2018B (collectively the "2018 TARBs") to (a) refund four outstanding series of bonds payable (the 1998 Tax Allocation Redevelopment Project Bonds, the 2003 Tax Allocation Refunding and Redevelopment Project Bonds, the Madera Redevelopment Agency Subordinate Tax Allocation Bonds, Series 2008A, and the Madera Redevelopment Agency Housing Set-Aside Subordinate Tax Allocation Bonds, Series 2008B) from tax increment revenue generated in the Madera Redevelopment Project Area (the "Project Area"), (b) fund a reserve account, and (c) pay the costs of issuance of the bonds. The 2018 TARBs are payable from and secured by a pledge of tax revenues to be derived from the Project Area.

The 2018 TARBs consist of serial bonds maturing from 2019 through 2038 in annual installments of $390,000 to $2,405,000. Interest is due and payable semi-annually on March 1 and September 1 of each year at rates ranging from 3.0% to 5.0% commencing March 1, 2019. Annual principal on the bonds is due on September 1 of each year. The bonds are subject to federal arbitrage requirements. The aggregate debt service payments of the new debt are $11,314,301 less than the old debt. The issuance of the new debt and refunding of the old debt resulted in an economic gain (the difference between the net present value of the old debt and new debt service payments) of approximately $8,659,587.

A reserve account is required to be maintained in the amount of the lesser of (i) 10% of the original aggregate principal amount of the 2018 TARBs, or (ii) 125% of the average annual debt service with respect to the 2018 TARBs, or (iii) the maximum annual debt service with respect to the 2018 TARBs. As of June 30, 2022, the reserve requirement was met through the City's purchase of a surety policy in-lieu of the cash reserve requirement. The total principal and interest outstanding at June 30, 2022 is $44,458,260.

Note 9 – Long-Term Liabilities (Continued)

C. Fiduciary Fund Financial Statements (Continued)

Tax Allocation Refunding Bonds, Series 2018A and 2018B (Public Offering) (Continued)

The annual debt service requirements for the 2018 TARBs outstanding at June 30, 2022 are as follows:

Tax Allocation Refunding Bonds, Series 2018A

Year Ending June 30,	Principal	Interest	Total
2023	$ 770,000	$ 1,343,025	$ 2,113,025
2024	1,005,000	1,298,650	2,303,650
2025	1,045,000	1,247,370	2,292,370
2026	1,230,000	1,190,525	2,420,525
2027	1,705,000	1,125,675	2,830,675
2028-2032	9,635,000	4,405,450	14,040,450
2033-2037	11,290,000	2,056,925	13,346,925
2038-2039	2,795,000	79,138	2,874,138
Total	$ 29,475,000	$ 12,746,758	$ 42,221,758

Tax Allocation Refunding Bonds, Series 2018B

Year Ending June 30,	Principal	Interest	Total
2023	$ 670,000	$ 60,191	$ 730,191
2024	510,000	40,895	550,895
2025	525,000	23,296	548,296
2026	400,000	7,120	407,120
Total	$ 2,105,000	$ 131,502	$ 2,236,502

D. Component Unit

A summary of changes in the long-term liabilities of the component unit for the fifteen month period ended September 30, 2021, is as follows:

	Balance July 1, 2020	Debt Issued	Debt Retired	Balance September 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Component Unit:						
Direct borrowings:						
Loans payable:						
Farmers' Home Administration loan	$ 246,344	$ -	$ (27,325)	$ 219,019	$ 17,680	$ 201,339
Citizen Business Bank loan	2,821,412	-	(133,600)	2,687,812	112,715	2,575,097
Total loans payable	3,067,756	-	(160,925)	2,906,831	130,395	2,776,436
Total	$ 3,067,756	$ -	$ (160,925)	$ 2,906,831	$ 130,395	$ 2,776,436

Farmers' Home Administration loan

Notes payable to Farmers' Home Administration, 1.00% due in monthly installments of $1,654, including interest, first trust deeds on land and building subject to note.

Note 9 – Long-Term Liabilities (Continued)

D. Component Unit (Continued)

Farmers' Home Administration loan (Continued)

The annual debt service requirements at September 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 17,680	$ 2,148	$ 19,828
2023	18,277	1,967	20,244
2024	18,605	1,782	20,387
2025	18,937	1,595	20,532
2026	19,271	1,404	20,675
Thereafter	126,249	4,696	130,945
Total	$ 219,019	$ 13,592	$ 232,611

Citizen Business Bank loan

Note payable to Citizen Business Bank, 4.50% due in monthly installments of $19,837, including interest, secured by assets subject to note.

The annual debt service requirements at September 30, 2021 are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	$ 112,715	$ 120,697	$ 233,412
2023	117,530	115,465	232,995
2024	122,697	110,298	232,995
2025	128,722	104,272	232,994
2026	134,720	98,275	232,995
Thereafter	2,071,428	121,302	2,192,730
Total	$ 2,687,812	$ 670,309	$ 3,358,121

Note 10 – Special Assessment Debt with No City Commitment

The City issued special tax and assessment bonds on behalf of property owners, pursuant to the Improvement Bond Act of 1915 and the Mello-Roos Community Facilities Act of 1982, to finance the acquisition and construction of certain infrastructure improvements within the assessment districts and community facilities districts.

The City acts solely as an agent for those paying special tax and assessments and remits the amounts collected to the bondholders of these fixed-rate Improvement Bond Act of 1915 and Mello-Roos Community Facilities Act of 1982 issues. The City is acting as an custodian and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in these financial statements.

On January 1, 2018, the City of Madera, on behalf of the City of Madera Community Facilities District No. 2006-1, issued the City of Madera Community Facilities District No. 2006-1 Special Tax Refunding Bonds Series 2018 to refund the CFD 2006-1 Series Special Tax Bond for the purpose of creating annual debt savings. Total debt service payments were reduced by $67,278. The amount of principal outstanding as of June 30, 2022 is $2,157,060 The bonds are not a general obligation of the City but are limited obligations, payable solely from special tax and assessments.

Note 10 – Special Assessment Debt with No City Commitment (Continued)

The City has no obligation beyond the balances in the designated custodial funds for any delinquent assessment district bond payments. If delinquencies occur beyond the amounts held in the reserve funds created from bond proceeds, the City has no duty to pay the delinquency out of the available funds of the City. Neither the faith and credit nor the taxing power of the City, or the State of California, or any political subdivision thereof is pledged to the payment of these bonds.

Noncommittal debt amounts issued and outstanding at June 30, 2022 are as follows:

	Original Amount	Outstanding Balance June 30, 2022
CFD 2006-1, Series Special Tax Bonds Refunding Bonds Series 2019	$ 2,452,228	$ 2,157,060

Note 11 – Compensated Absences

A. Governmental Activities

A summary of changes in the compensated absences balances for the governmental activities for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 1,800,986	$ 1,152,699	$ (1,097,608)	$ 1,856,077	$ 1,097,609	$ 758,468

Compensated absences in the governmental activities are obligations of the following funds:

Governmental Funds	$ 1,648,354
Fleet Maintenance	49,539
Facilities Maintenance	102,356
Technology	55,828
Total	$ 1,856,077

B. Business-Type Activities

A summary of changes in the compensated absences balances for the business-type activities for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 403,037	$ 377,683	$ (317,475)	$ 463,245	$ 311,861	$ 151,384

Note 11 – Compensated Absences (Continued)

B. Business-Type Activities (Continued)

Compensated absences in the business-type activities are obligations of the following funds:

Water Fund	$	206,039
Sewer Fund		117,468
Solid Waste Fund		61,603
Drainage Operations Fund		32,802
Local Transit Fund		34,362
Airport Fund		10,971
Total	$	463,245

C. Component Unit

A summary of changes in the compensated absences balances for the component unit for the fifteen month period ended June 30, 2020 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance September 30, 2021	Classification: Due within One Year	Classification: Due in More Than One Year
Compensated absences	$ 87,950	$ 22,765	$ (38,216)	$ 72,499	$ 36,120	$ 36,379

All compensated absences liabilities in the component unit belong to the Housing Authority of the City of Madera.

Note 12 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool for workers' compensation and general liability insurance. The CSJVRMA is a consortium of fifty-five cities located in California's San Joaquin Valley. It was established under the provisions of California Government Code Section 6500 et. seq. CSJVRMA is governed by a Board of Directors, consisting of one member appointed by each member city. The day-to-day business operations are handled by a management group employed by CSJVRMA. The relationship between the City and CSJVRMA is such that the CSJVRMA is not considered a component unit of the City for financial reporting purposes.

General Liability Insurance coverage is addressed via retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for coverage up to $1,000,000. CSJVRMA participates in an excess pool, which provides coverage from $1,000,000 to $29,000,000.

Workers' Compensation coverage is also addressed via a retention maintained by the City and participation in CSJVRMA. The City maintains a self-insured retention level of $100,000 and participates in the CSJVRMA risk pool for additional coverage up to $250,000. CSJVRMA also participates in an excess pool which provides workers' compensation coverage from $250,000 to $500,000 and purchases excess insurance of approximately $500,000 to the statutory limit.

Note 12 – Risk Management (Continued)

Public entity risk pools are formally organized and separated entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influences by member municipalities beyond their representation of that board. Obligations and liabilities of these risk pools are not the City's responsibility.

CSJVRMA is currently operating as a common risk management and insurance program for 54 member cities. The program's general objectives are to formulate, develop, and administer, on the behalf of the member cities, a program of insurance, to obtain lower cost for that coverage, and to develop a comprehensive loss control program. A member may withdraw from CSJVRMA only by giving six-month notice. Cities applying for membership in CSJVRMA may do so on approval of a two-thirds vote of the board of CSJVRMA.

The latest financial information of the CSJVRMA for fiscal year ended June 30, 2022, is as follows:

Total Assets	$ 150,837,823
Total Liabilities	$ 118,663,929
Net Position	$ 32,173,894
Operating Revenues	$ 66,885,024
Operating Expenses	$ 47,584,363
Nonoperating Revenues (Expenses)	$ (7,973,544)
Change in Net Position	$ 11,327,117

Note 13 – Pension Plans

A. Summary

	Governmental Activities	Business-Type Activities	Total	Component Unit
Deferred outflows of resources:				
Pension contribution made after measurement date:				
CalPERS Miscellaneous	$ 2,350,469	$ 1,317,599	$ 3,668,068	$ 313,081
CalPERS Safety	3,055,010	-	3,055,010	-
Total pension contribution made after measurement date	5,405,479	1,317,599	6,723,078	313,081
Difference between expected and actual experience:				
CalPERS Miscellaneous	54,599	30,607	85,206	376,100
CalPERS Safety	2,339,702	-	2,339,702	-
Total difference between expected and actual experience	2,394,301	30,607	2,424,908	376,100
Adjustment due to difference in proportions:				
CalPERS Miscellaneous	-	-	-	254,716
Total adjustment due to difference in proportions	-	-	-	254,716
Total deferred outflows of resources				
CalPERS Miscellaneous	2,405,068	1,348,206	3,753,274	943,897
CalPERS Safety	5,394,712	-	5,394,712	-
Total deferred outflows of resources	$ 7,799,780	$ 1,348,206	$ 9,147,986	$ 943,897
Net pension liability:				
CalPERS Miscellaneous	$ 13,857,543	$ 5,389,070	$ 19,246,613	$ 2,517,018
CalPERS Safety	13,694,549	-	13,694,549	-
Total net pension liability	$ 27,552,092	$ 5,389,070	$ 32,941,162	$ 2,517,018
Deferred inflows of resources:				
Actual earnings on pension plan investments in excess of projected earnings:				
CalPERS Miscellaneous	$ 6,271,264	$ 1,144,146	$ 7,415,410	2,581,362
CalPERS Safety	8,150,889	-	8,150,889	-
Total actual earnings on pension plan investments in excess of projected earnings	14,422,153	1,144,146	15,566,299	2,581,362
Adjustment due to difference in proportions:				
CalPERS Miscellaneous	-	-	-	150,774
CalPERS Safety	47,597	-	47,597	-
Total adjustment due to difference in proportions	47,597	-	47,597	150,774
Employer contributions in excess of proportionate share of contribution:				
CalPERS Miscellaneous	-	-	-	3,103
CalPERS Safety	183,927	-	183,927	-
Total employer contributions in excess of proportionate share of contribution	183,927	-	183,927	3,103
Changes of assumptions:				
CalPERS Miscellaneous	584,344	106,609	690,953	39,880
Total difference between expected and actual experience	584,344	106,609	690,953	39,880
Total deferred inflows of resources				
CalPERS Miscellaneous	6,855,608	1,250,755	8,106,363	2,775,119
CalPERS Safety	8,382,413	-	8,382,413	-
Total deferred inflows of resources	$ 15,238,021	$ 1,250,755	$ 16,488,776	$ 2,775,119

	Governmental Activities	Business-Type Activities	Total	Component Unit
Pension expenses:				
CalPERS Miscellaneous	$ 478,465	$ 185,932	$ 664,397	$ 336,461
CalPERS Safety	3,435,135	-	3,435,135	-
Total net pension expenses	$ 3,913,600	$ 185,932	$ 4,099,532	$ 336,461

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan

Plan Description

Substantially all City employees working the equivalent of 1,000 hours per fiscal year are eligible to participate in the Miscellaneous Plan Agent multiple-employer defined benefit plan or the Safety Plan Cost-sharing multiple-employer defined benefit administered by California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit Provisions under the Plans are established by State statutes within the Public Employee's Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 P Street, Sacramento, CA 95814.

Employees Covered

At June 30, 2021, the measurement date, the following employees were covered by the benefit terms for the Plan:

Active employees	157
Transferred and terminated employees	265
Retired employees and beneficiaries	258
Total	680

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	City Miscellaneous Plan		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	10.060%	14.154%	10.060%
Final Annual Compensation	1 year	1 year	1 year

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, the employer contributions made for the Miscellaneous Plan was $3,668,068.

Net Pension Liability

The City's net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown on the following page.

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.25%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 [1]	Real Return Years 11 + [2]
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	100.00%		

[1] An expected inflation of 2.00% was used for this period.

[2] An expected inflation of 2.92% was used for this period.

The discount rate used to measure the total pension liability was 7.15% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 Section.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's net pension liability, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Plan's Aggregate Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Miscellaneous Plan - 53	$ 31,629,858	$ 19,246,613	$ 8,991,674

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Changes in the Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2020 (Valuation Date)	$ 95,584,677	$ 65,306,722	$ 30,277,955
Changes in the year:			
Service cost	1,606,099	-	1,606,099
Interest on the total pension liabilities	6,643,295	-	6,643,295
Changes in assumptions	-	-	-
Differences between expected and actual experience	(711,985)	-	(711,985)
Benefit payments, including refunds of members contributions	(5,525,027)	(5,525,027)	-
Contributions - employer	-	3,088,563	(3,088,563)
Contributions - employee	-	724,414	(724,414)
Net investment income	-	14,821,011	(14,821,011)
Administrative expenses	-	(65,237)	65,237
Net changes	2,012,382	13,043,724	(11,031,342)
Balance at June 30, 2021 (Measurement Date)	$ 97,597,059	$ 78,350,446	$ 19,246,613

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the City recognized pension expense in the amount of $664,397 for the miscellaneous plans.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The Expected Average Remaining Service Lifetime ("EARSL") is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for the Miscellaneous Plan for the 2020-21 measurement period is 2.6 years, which was obtained by dividing the total service years of 1,773 (the sum of remaining service lifetimes of the active employees) by 679 (the total number of participants: active, inactive, and retired).

Note 13 – Pension Plans (Continued)

B. City Miscellaneous Plan (Continued)

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At June 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 3,668,068	$ -
Difference between projected and actual earning on pension plan investments	-	(7,415,410)
Differences between expected and actual experience	85,206	(690,953)
Total	$ 3,753,274	$ (8,106,363)

For the City Miscellaneous Plan, $3,668,068 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	$ (2,318,637)
2024	(1,878,018)
2025	(1,780,071)
2026	(2,044,431)
2027	-
Thereafter	-
	$ (8,021,157)

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2022, the City reported a payable of $0 for the outstanding amount of contributions to the Miscellaneous pension plan required for the year ended June 30, 2022.

Note 13 – Pension Plans (Continued)

C. City Safety Plan

Employees Covered

At June 30, 2021, the measurement date, the following employees were covered by the benefit terms the Plan:

Active employees	68
Transferred and terminated employees	43
Retired employees and beneficiaries	117
Total	228

Benefits Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

	Safety		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.000%	2.400% to 3.000%	2.000% to 2.700%
Required employee contribution rates	9.00%	9.000%	11.500%
Required employer contribution rates	23.710%	20.640%	13.130%
Final Annual Compensation	1 year	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2022, employer contributions made for the Safety Cost-sharing Plan was $3,055,010.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of June 30, 2022, the City reported net pension liability for its proportionate shares of the net pension liability of the Safety Plan as follows:

	Increase (Decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability/(Asset)
Balance at: 6/30/20 (Valuation date)	$ 69,747,849	$ 48,543,855	21,203,994
Balance at: 6/30/21 (Measurement date)	72,217,372	58,522,823	13,694,549
Net Changes during 2020-2021	2,469,523	9,978,968	(7,509,445)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2020). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2021). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2021 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2020-21).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The City's proportionate share of the net pension liability for the Safety Plan as of June 30, 2020 and 2021 was as follows:

Proportion June 30, 2020	0.31827%
Proportion June 30, 2021	0.39022%
Change - Increase (Decrease)	0.07195%

For the year ended June 30, 2022, the City recognized pension expense in the amount of $3,435,135 for the Safety Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 3,055,010	$ -
Difference between projected and actual earning on pension plan investments	-	(8,150,889)
Adjustment due to differences in proportions	-	(47,597)
Changes in assumptions	-	-
Difference between actual and expected experience	2,339,702	-
Difference between employer's actual contributions and proportionate share of contributions	-	(183,927)
Total	$ 5,394,712	$ (8,382,413)

For the City Safety Plan, $3,055,010 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2023	$ (906,463)
2024	(1,198,582)
2025	(1,694,655)
2026	(2,243,011)
2027	-
Thereafter	-
	$ (6,042,711)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. Both the June 30, 2021 and the June 30, 2020 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 [1]	Real Return Years 11 + [2]
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	100.00%		

[1] An expected inflation of 2.00% was used for this period.

[2] An expected inflation of 2.92% was used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the City Safety Plan, calculated using the discount rate for the City Safety Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
$ 23,415,631	$ 13,694,549	$ 5,709,881

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 13 – Pension Plans (Continued)

C. City Safety Plan (Continued)

Payable to the Pension Plan

At June 30, 2022, the City reported a payable of $0 for the outstanding amount of contributions to the Safety pension plan required for the year ended June 30, 2022.

D. Component Unit Miscellaneous Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The Madera Housing Authority (Housing Authority) sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and Housing Authority resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Employees Covered

At June 30, 2021, the measurement date, the following employees were covered by the benefit terms the Plan:

Active employees	20
Transferred and terminated employees	49
Retired employees and beneficiaries	30
Total	99

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full - time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Following are the benefit provisions for each plan:

	Miscellaneous - Component Unit		
Hire Date	Prior to January 1, 2011	January 1, 2011 thru January 1, 2013	On or After January 1, 2013
Benefit formula	2.5% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.000% to 2.500%	1.092% to 2.418%	1.000% to 2.500%
Required employee contribution rates	8.00%	7.000%	6.250%
Required employer contribution rates	12.361%	8.794%	7.732%
Final Annual Compensation	1 year	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by the Miscellaneous risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fifteen month period ended September 30, 2021, employer contributions made for the Housing Authority Miscellaneous Cost- sharing Plan was $336,481.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The Authority's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

As of September 30, 2021, the Authority reported net pension liability for its proportionate shares of the net pension liability of the Housing Authority Miscellaneous Plan as follows:

	Increase (Decrease)		
	Plan Total Pension Liability	**Plan Fiduciary Net Position**	**Plan Net Pension Liability/(Asset)**
Balance at: 6/30/20 (Valuation date)	$ 10,523,378	$ 7,134,083	$ 3,389,295
Balance at: 6/30/21 (Measurement date)	11,439,712	8,922,694	2,517,018
Net Changes during 2020-2021	916,334	1,788,611	(872,277)

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2020). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2021). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2021 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2020-21).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

The Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan as of June 30, 2020 and 2021 was as follows:

Proportion June 30, 2020	0.00846%
Proportion June 30, 2021	0.13260%
Change - Increase (Decrease)	0.12414%

For the fifteen month period ended September 30, 2021, the Authority recognized pension expense in the amount of $1,784,391 for the Housing Authority Miscellaneous Plan.

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The EARSL for PERF C for the measurement date ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

At September 30, 2021, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Pension contributions made subsequent to measurement date	$ 313,081	$ -
Difference between projected and actual earning on pension plan investments	-	(2,581,362)
Adjustment due to differences in proportions	-	(150,774)
Changes in assumptions	-	(39,880)
Difference between actual and expected experience	376,100	-
Difference between employer's actual contributions and proportionate share of contributions	254,716	(3,103)
Total	$ 943,897	$ (2,775,119)

For the Housing Authority Miscellaneous Plan, $313,081 was reported as deferred outflows of resources related to pensions resulting from Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/ (Inflows) of Resources
2022	$ (563,648)
2023	(467,443)
2024	(506,014)
2025	(607,198)
2026	-
Thereafter	-
	$ (2,144,303)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. Both the June 30, 2020 and the June 30, 2021 total pension liabilities were based on the following actuarial methods and assumptions:

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Note 13 – Pension Plans (Continued)

D. Component Unit Miscellaneous Plan (Continued)

Discount Rate (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 [1]	Real Return Years 11 + [2]
Global equity	50.00%	4.80%	5.98%
Global fixed income	28.00%	1.00%	2.62%
Inflation sensitive assets	0.00%	0.77%	1.81%
Private equity	8.00%	6.30%	7.23%
Real assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
	100.00%		

[1] An expected inflation of 2.00% was used for this period.

[2] An expected inflation of 2.92% was used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability for the Housing Authority Miscellaneous Plan, calculated using the discount rate for the Housing Authority Miscellaneous Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan's Aggregate Net Pension Liability/(Asset)		
Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
$ 4,027,414	$ 2,517,018	$ 1,268,396

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At September 30, 2021, the Housing Authority reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the fifteen month period ended September 30, 2021.

Note 14 – Other Postemployment Benefits

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Employer contributions made subsequent to the measurement date	$ 89,245	$ 19,578	$ 108,823
Difference between expected and actual experience	126,652	27,786	154,438
Changes in assumptions	437,826	96,054	533,880
Total deferred outflows of resources	$ 653,723	$ 143,418	$ 797,141
Total OPEB liability:			
Total OPEB liability	$ 3,461,018	$ 759,305	$ 4,220,323
Total OPEB liability	$ 3,461,018	$ 759,305	$ 4,220,323
Deferred inflows of Resources:			
Changes in assumptions	$ 105,598	$ 23,167	$ 128,765
Total deferred inflows of resources	$ 105,598	$ 23,167	$ 128,765
OPEB Expense	$ 304,460	$ 66,793	$ 371,253

B. General Information about OPEB

Plan Description

Employees from groups other than Management who have attained age 50 and completed at least five years of PERS service or who become eligible for medical disability benefits under PERS, are eligible to retire and participate in the City's healthcare plans by paying COBRA premiums based on 102% of the premiums applicable to active employees. Spouses and eligible dependent children of retirees may also be covered at the retiree's expense. Eligibility for this benefit ends at age 65 or when the individual becomes eligible for Medicare.

Management employees, who meet the requirements, may retire and receive City-paid medical insurance for the retiree only. This is a grandfathered benefit and is no longer offered prospectively to new Management employees, nor is it provided to any employee who did not meet required criteria as of December 31, 2018. Once the retiree attains age 65, a Medicare Supplement benefit is payable by the City for the retiree only, for the retiree's further lifetime.

Covered Employees

Membership in the plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Active employees	239
Transferred and terminated employees	-
Retired employees and beneficiaries	15
Total	254

Note 14 – Other Postemployment Benefits (Continued)

B. General Information about OPEB (Continued)

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the City Council. The City Council has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2020, the City's average contribution rate was 2.41 % of covered-employee payroll. Employees are not required to contribute to the plan.

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The total OPEB liability at June 30, 2022 was $4,220,323.

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:

Discount Rate	1.92%
Inflation	2.75%
Aggregate payroll increases	3.00%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 2017 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2014
Healthcare Trend Rate	4.50 percent for 2021-2023, 5.20 percent for 2024-2069, and 4.00 percent for 2070 and later years; Medicare ages: 4.00 percent for all years.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2019 through June 30, 2020.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.45% percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Note 14 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020 (Measurement Date)	$ 3,772,266
Changes Recognized for the Measurement Period:	
Service Cost	188,828
Interest on the total OPEB liability	95,919
Changes of assumptions	255,972
Benefit payments	(92,662)
Net Changes during July 1, 2020 to June 30, 2021	448,057
Balance at June 30, 2021 (Measurement Date)	$ 4,220,323

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage- point higher (2.92 percent) than the current discount rate:

Plan's Total OPEB Liability		
Discount Rate - 1% (0.92%)	Current Discount Rate (1.92%)	Discount Rate + 1% (2.92%)
$ 4,759,860	$ 4,220,323	$ 3,753,032

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability		
	Healthcare Cost	
-1%	Trend Rates	1%
$ 3,614,938	$ 4,220,323	$ 4,958,315

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expense of $371,253. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of Resources	Deferred inflows of Resources
Employer contributions made subsequent to the measurement date	$ 108,823	$ -
Difference between expected and actual experience	154,438	-
Changes of assumptions	533,880	(128,765)
Total	$ 797,141	$ (128,765)

Note 14 – Other Postemployment Benefits (Continued)

C. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 9.8 years, which was determined as of June 30, 2020, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Deferred Outflows/ (Inflows) of Resources
2023	$ 86,506
2024	86,506
2025	86,506
2026	86,506
2027	104,177
Thereafter	109,352
	$ 559,553

Note 15 – Deferred Compensation Plan

A. City

The City offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan was amended so that the assets of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The employer is not required to contribute to the deferred compensation plan. Since the plan assets are administered by an outside party and not subject to the claims of the City's general creditors, their assets and related liabilities are not on the City's financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32."

B. Component Unit

The Housing Authority offers all of its full-time employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan permits employees to defer a portion of their current salary until future years. Participating employees may begin to receive the balance of their deferred compensation account upon termination, retirement, death, or emergency. Employees may also borrow against their deferred compensation account while employed (up to 50% of the current balance) under the deferred compensation loan program. Employees direct the investment of Plan assets into certificates of deposits and various mutual funds. The Housing Authority has insignificant administrative duties.

Note 16 – Service Concession Agreement

On October 7, 2009, the City entered into an operation and management lease agreement (Agreement) with the Sierra Golf Management, Inc. (SGM), under which SGM will operate and collect user fees from the Madera Municipal Golf Course for the five years with an additional five years extension of the Agreement. SGM will pay the City installment payment over the course of the Agreement; the present value of these installment payments is $130,000. SGM will also pay a "per round" rate that establishes an initial rate of $1.00 per round but increases in later years. SGM is required to operate and maintain the golf course in accordance with the Agreement. The City reports the golf course and related equipment as capital assets with a carrying amount of $2,028,861 at year-end, and reported a receivable and deferred inflow of resources in the amount of $16,670 at year-end pursuant to the service concession arrangement.

Note 17 – Other Required Disclosures

A. Deficit Fund Balances/Net Position

At June 30, 2022, the following funds had a fund balances (deficit) or unrestricted net position (deficit), which will be eliminated by the City as follows:

Fund	Fund Type	Deficit	Plan to eliminate deficit
Federal Aid Urban Fund	Special Revenue Fund	$ 95,969	Federal grant reimbursement
Street Construction Fund	Special Revenue Fund	1,204,359	Local transportation fund reimbursement
Streets and Roads Fund	Capital Projects Fund	295	General fund subsidy
RDA Successor Agency Private Purpose Trust Fund	Fiduciary Fund	28,048,451	Future property tax increment revenue

B. Expenditures Exceeding Appropriations

For the year ended June 30, 2022, expenditures exceeded appropriations in the following funds by function:

Fund	Function	Excess Expenditures over Appropriations
General Fund	General government	$ 144,443
General Fund	Capital outlay	953,936
General Development Impact Fee Special Revenue Fund	Public ways and facilities	126,133
Special Gas Tax Special Revenue Fund	Capital outlay	248,825
Residential Rehab Special Revenue Fund	Community development	19,209

Note 18 – Fund Balance Classification

The City classifies fund balances, as shown on the *Balance Sheet – Governmental Funds*, as follows as of June 30, 2022:

	General Fund	General Development Impact Fee Fund	Solar Energy Lease Capital Projects Fund	Non-major Governmental Funds	Total
Nonspendable					
Prepaid items	$ 64,366	$ -	$ -	$ -	$ 64,366
Inventories	72,904	-	-	-	72,904
Advances to other funds	12,240	-	-	-	12,240
Total nonspendable	149,510	-	-	-	149,510
Restricted					
Community development	-	-	-	11,995,613	11,995,613
Park development	-	-	-	104,975	104,975
Parking improvements	-	-	-	140,560	140,560
Public works and transportation	-	-	-	13,788,417	13,788,417
Special assessment project	-	-	-	463,096	463,096
Public protection	-	-	-	252,737	252,737
Capital projects and improvements	-	16,995,595	135,538	-	17,131,133
Total restricted	-	16,995,595	135,538	26,745,398	43,876,531
Committed					
General Fund stabilization reserve	9,354,964	-	-	-	9,354,964
Measure K - Police/Fire Protection	1,548,540	-	-	-	1,548,540
Total committed	10,903,504	-	-	-	10,903,504
Assigned					
Golf course capital	20,000	-	-	-	20,000
Debt service	1,069,400	-	-	-	1,069,400
OPEB liability	97,339	-	-	-	97,339
Insurance reserve	3,038,867	-	-	-	3,038,867
Health insurance premiums	1,809,333	-	-	-	1,809,333
Future annual stipend payments	866,667	-	-	-	866,667
Measure K - Police/Fire Protection	9,713,242	-	-	-	9,713,242
Total assigned	16,614,848	-	-	-	16,614,848
Unassigned	10,908,284	-	-	(1,300,623)	9,607,661
Total fund balances	$ 38,576,146	$ 16,995,595	$ 135,538	$ 25,444,775	$ 81,152,054

Note 19 – Net Investment in Capital Assets

Net Investment in Capital Assets at June 30, 2022, consisted of the following:

	Governmental Activities	Business-type Activities	Total
Total capital assets, net	$ 198,074,866	$ 103,407,985	$ 301,482,851
Less related debt:			
Lease purchase	(18,644,000)	-	(18,644,000)
Loans payable	(414,200)	(6,605,081)	(7,019,281)
Lease revenue bonds	(4,163,695)	-	(4,163,695)
Bonds payable	-	(31,044,894)	(31,044,894)
Unspent bond proceeds	2,517,025	-	2,517,025
Gain on refunding of debt	-	(282,240)	(282,240)
Net investment in capital assets	$ 177,369,996	$ 65,475,770	$ 242,845,766

Note 20 – Commitments and Contingencies

A. Litigation

The City is currently a party to various claims and legal proceedings. Although the outcome of these lawsuits is not presently determinable, it is management's opinion that the ultimate liabilities, if any, resulting from such claims and proceedings will not materially affect the financial position of the City.

B. Contingent Liabilities

On March 1, 1993, the City issued Certificates of Participation in the aggregate of $10,250,000 for the benefit of Madera Community Hospital (Hospital), a California nonprofit public benefit corporation. The Hospital is not included in the City's reporting entity. The City is obligated to make the principal payments only from and to the extent that it receives revenue from the Hospital. They are not secured by any pledge of taxes or other revenues of the City. In addition, the purchase payments are insured by the Office of Statewide Health Planning and Development of the State of California. As of June 30, 2022, the City has not recorded revenues from the Hospital.

C. Federal and State Grants

The City participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit act as amended. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, will be immaterial.

Note 20 – Commitments and Contingencies (Continued)

D. Contractual Commitments

The City has active construction projects as of June 30, 2022. At year-end, the City's major contractual commitments are as follows:

	Contract Amount	Spent-to-Date	Remaining Commitment
Water System Condition Assessment/Rehab	$ 295,000	$ 255,754	$ 39,246
Sewer System Condition Assessment/Rehab	320,320	205,690	114,630
Sewer Main Video Inspection	536,000	505,296	30,704
Northwest Water Storage Tank	392,430	144,536	247,894
New Fire Station	7,351,030	7,239,545	111,485
Solar and Energy Efficiency Equipment	18,848,862	18,194,324	654,538
RMRA SEALS/OVERLAYS 2020-21	1,500,684	1,355,919	144,765
Sewer Trunk Main Rehab at Ave 13	518,399	142,558	375,841
Olive Ave Widening from Gateway To Knox	380,553	253,270	127,283
Manual Water Meter Replacements	310,048	101,460	208,588
Pedestrian Facilities at Various Locations	292,880	264,582	28,298
Pedestrian Facilities at Lilly/Vineyard	210,556	191,297	19,259
Total	$ 30,956,762	$ 28,854,231	$ 2,102,531

In addition, the City has various contracts with developers for the cost of public improvements made through construction of new developments within the City. The agreements are for the reimbursement of reasonable costs for the construction of public improvements within the planned developments. The City agrees to reimburse developers for the City's proportionate share of the costs of improvements as determined by the City Engineer. The City will not reimburse any expenses beyond the actual and reasonable costs of installing the improvements.

E. Encumbrances

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are automatically re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2022 amounted to $647,262.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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City of Madera
Required Supplementary Information (Unaudited)
Budgetary Information
For the Year Ended June 30, 2022

Budgetary Information

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying schedules:

- Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. From the effective date of the budget, the amounts stated therein as proposed expenditures become appropriations to the various City departments. During the year ended June 30, 2022, the City did not prepare a budget for the Park Development Special Revenue Fund.

- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIIIB of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided they do not increase or decrease total fund appropriations adopted by the City Council.

- Unexpended budgeted amounts lapse at the end of the budget year. Spending control for the fund is established by the amount of expenditures budgeted for the fund, but management control is exercised at the budgetary line item levels.

- Expenditures may not legally exceed overall budgeted appropriations.

- The budgets of the City's capital projects are primarily "long-term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods. Therefore, no budget-to-actual schedules are presented for Capital Projects Funds.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 4,233,432	$ 4,233,432	$ 4,476,818	$ 243,386
Sales and use taxes	15,756,515	15,756,515	19,440,017	3,683,502
Other taxes	1,566,144	1,566,144	2,222,746	656,602
Investment income (loss)	335,680	335,680	(915,303)	(1,250,983)
Franchise fees	692,006	692,006	763,276	71,270
Licenses and permits	1,252,293	1,252,293	1,174,652	(77,641)
Fines and forfeitures	484,230	484,230	417,737	(66,493)
Intergovernmental	8,091,434	8,091,434	9,547,030	1,455,596
Charges for services	1,507,026	1,507,026	2,060,911	553,885
Miscellaneous	517,564	517,564	830,085	312,521
Total revenues	34,436,324	34,436,324	40,017,969	5,581,645
EXPENDITURES:				
Current:				
General government	3,921,298	4,041,736	4,186,179	(144,443)
Public protection	21,958,555	22,117,363	20,165,946	1,951,417
Social services	191,071	191,071	45,991	145,080
Public ways and facilities	2,414,864	2,414,864	1,804,956	609,908
Community development	4,333,243	4,641,695	4,146,006	495,689
Culture and recreation	3,980,744	4,162,130	3,231,207	930,923
Capital outlay	252,521	256,616	1,210,552	(953,936)
Debt Service:				
Principal	246,200	246,200	246,200	-
Interest and fiscal charges	181,739	181,739	181,739	-
Total expenditures	37,480,235	38,253,414	35,218,776	3,034,638
REVENUES OVER (UNDER) EXPENDITURES	(3,043,911)	(3,817,090)	4,799,193	8,616,283
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of property	-	-	400	400
Transfers in	4,356,193	4,356,193	3,350,930	(1,005,263)
Transfers out	(1,671,000)	(1,671,000)	(298,151)	1,372,849
Total other financing sources (uses)	2,685,193	2,685,193	3,053,179	367,986
Net change in fund balance	$ (358,718)	$ (1,131,897)	7,852,372	$ 8,984,269
FUND BALANCE:				
Beginning of year			30,723,774	
End of year			$ 38,576,146	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Budgetary Comparison Schedules – General Development Impact Fee Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 229,787	$ 229,787	$ (394,065)	$ (623,852)
Charges for services	11,487,999	11,487,999	2,856,821	(8,631,178)
Total revenues	11,717,786	11,717,786	2,462,756	(9,255,030)
EXPENDITURES:				
Current:				
Public ways and facilities	351,454	359,279	485,412	(126,133)
Culture and recreation	10,000	200,521	5,943	194,578
Capital outlay	1,115,513	5,014,102	539,521	4,474,581
Total expenditures	1,476,967	5,573,902	1,030,876	4,543,026
REVENUES OVER (UNDER) EXPENDITURES	10,240,819	6,143,884	1,431,880	(4,712,004)
OTHER FINANCING SOURCES (USES):				
Transfers out	(140,020)	(140,020)	(140,020)	-
Total other financing sources (uses)	(140,020)	(140,020)	(140,020)	-
Net change in fund balance	$ 10,100,799	$ 6,003,864	1,291,860	$ (4,712,004)
FUND BALANCE:				
Beginning of year			15,703,735	
End of year			$ 16,995,595	

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2022

Miscellaneous Plan

Measurement period, year ended	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 [1]
Total pension liability								
Service cost	$ 1,606,099	$ 1,719,344	$ 1,915,335	$ 2,074,876	$ 1,857,394	$ 1,556,770	$ 1,515,655	$ 1,562,632
Interest on total pension liability	6,643,295	6,484,056	6,295,654	5,940,862	5,651,202	5,352,560	5,085,808	4,865,000
Differences between expected and actual experience	(711,985)	(758,426)	1,363,296	1,082,691	1,184,077	337,609	(269,941)	-
Changes in assumptions	-	-	-	(647,285)	4,531,204	-	(1,189,492)	-
Changes in benefit terms	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(5,525,027)	(4,890,282)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Net change in total pension liability	2,012,382	2,554,692	5,025,412	4,325,713	9,346,227	3,714,106	1,729,549	3,179,646
Total pension liability - beginning	95,584,677	93,029,985	88,004,573	83,678,860	74,332,633	70,618,527	68,888,978	65,709,332
Total pension liability - ending (a)	$ 97,597,059	$ 95,584,677	$ 93,029,985	$ 88,004,573	$ 83,678,860	$ 74,332,633	$ 70,618,527	$ 68,888,978
Plan fiduciary net position								
Contributions - employer	3,088,563	2,776,816	2,610,704	2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,465,153
Contributions - employee	724,414	736,497	798,675	858,755	829,670	775,135	705,875	787,068
Investment income (net of administrative expenses)	14,821,011	3,166,226	3,967,331	4,851,004	5,795,462	282,173	1,164,130	7,962,241
Benefit payments	(5,525,027)	(4,890,282)	(4,548,873)	(4,125,431)	(3,877,650)	(3,532,833)	(3,412,481)	(3,247,986)
Plan to plan resources	-	-	132	(140)	(1,724)	394	-	-
Other	(65,237)	(89,670)	(43,264)	(258,000)	(76,926)	(32,095)	(59,277)	(55,556)
Net change in plan fiduciary net position	13,043,724	1,699,587	2,784,705	3,722,079	4,997,878	(559,193)	1,314	6,910,920
Plan fiduciary net position - beginning	65,306,722	63,607,135	60,822,430	57,100,351	52,102,473	52,661,666	52,660,352	45,749,432
Plan fiduciary net position - ending (b)	$ 78,350,446	$ 65,306,722	$ 63,607,135	$ 60,822,430	$ 57,100,351	$ 52,102,473	$ 52,661,666	$ 52,660,352
Net pension liability - ending (a)-(b)	$ 19,246,613	$ 30,277,955	$ 29,422,850	$ 27,182,143	$ 26,578,509	$ 22,230,160	$ 17,956,861	$ 16,228,626
Plan fiduciary net position as a percentage of the total pension liability	80.28%	68.32%	68.37%	69.11%	68.24%	70.09%	74.57%	76.44%
Covered payroll	$ 9,543,073	$ 10,054,641	$ 11,058,515	$ 12,035,942	$ 10,240,349	$ 9,298,593	$ 8,909,327	$ 8,873,549
Net pension liability as a percentage of covered payroll	201.68%	301.13%	266.07%	225.84%	259.55%	239.07%	201.55%	182.89%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2014. This applies for voluntary benefit changes as well as any offers of Two Years of Additional Service Credit (a.k.a. Golden Handshakes).

[1] Historical information is presented only for measurement periods for which GASB 68 is applicable.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2022

Safety Plan

Measurement period, year ended	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 [1]
Plan's proportion of the net pension liability	0.390215%	0.318266%	0.317253%	0.319144%	0.314800%	0.324000%	0.340000%	0.337500%
Plan's proportionate share of the net pension liability	$ 13,694,549	$ 21,203,994	$ 19,804,633	$ 18,725,928	$ 18,807,385	$ 16,778,473	$ 14,009,122	$ 12,759,288
Plan's covered-employee payroll	$ 4,998,863	$ 4,853,265	$ 4,711,908	$ 4,574,668	$ 4,428,574	$ 4,211,168	$ 3,797,547	$ 3,916,737
Plan's proportionate share of the net pension liability as a percentage of covered-employee payroll	273.95%	436.90%	420.31%	409.34%	424.68%	398.43%	368.90%	325.76%
Plan's fiduciary net position	$ 58,522,823	$ 48,543,855	$ 48,056,036	$ 44,837,253	$ 41,761,897	$ 37,574,019	$ 38,216,008	$ 37,919,898
Plan's fiduciary net position as a percentage of the total pension liability	81.04%	69.60%	70.82%	44.92%	44.75%	46.68%	53.15%	57.52%
Plan's proportionate share of aggregate employer contributions	$ 2,879,830	$ 2,464,699	$ 2,197,168	$ 1,942,249	$ 1,806,992	$ 1,650,502	$ 1,388,656	$ 1,405,797

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2022

Component Unit - Miscellaneous Plan

Measurement period, year ended	6/30/2021	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014 [1]
Plan's proportion of the net pension liability	0.132600%	0.084600%	0.084400%	0.082100%	0.082800%	0.088100%	0.078600%
Plan's proportionate share of the net pension liability	$ 2,517,018	$ 3,389,295	$ 3,179,336	$ 3,235,424	$ 2,875,227	$ 2,416,697	$ 1,966,014
Plan's covered-employee payroll	$ 1,191,513	$ 1,280,623	$ 1,270,009	$ 1,140,725	$ 1,043,730	$ 982,585	$ 1,108,052
Plan's proportionate share of the net pension liability as a percentage of covered-employee payroll	211.25%	250.34%	250.34%	283.63%	275.48%	245.95%	177.43%
Plan's fiduciary net position	$ 8,922,694	$ 7,134,083	$ 6,579,986	$ 5,930,422	$ 6,264,351	$ 6,281,657	$ 5,399,644
Plan's fiduciary net position as a percentage of the total pension liability	28.21%	67.42%	67.42%	64.70%	68.54%	72.22%	73.31%
Plan's proportionate share of aggregate employer contributions	$ 676,568	$ 336,461	$ 268,409	$ 238,140	$ 257,128	$ 203,184	$ 239,779

[1] Information only presented from the implementation year.

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions - Pension
For the Year Ended June 30, 2022

Miscellaneous Plan

Fiscal Year:	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 3,668,068	$ 3,088,563	$ 2,776,816	$ 2,610,704	$ 2,395,891	$ 2,329,046	$ 1,948,033	$ 1,603,067	$ 1,465,153
Contributions in relation to the actuarially determined contributions	(3,668,068)	(3,088,563)	(2,776,816)	(2,610,313)	(2,395,891)	(2,329,046)	(1,948,033)	(1,603,067)	(1,397,058)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 9,829,365	$ 9,543,073	$ 10,054,641	$ 11,058,515	$ 12,035,942	$ 10,240,349	$ 9,298,593	$ 8,909,327	$ 8,873,549
Contributions as a percentage of covered payroll	37.32%	32.36%	27.62%	23.60%	19.91%	22.74%	20.95%	17.99%	15.74%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022 were derived from the June 30, 2019 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2017 Funding Valuation Report.
Inflation	2.50%
Salary increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 and 2015.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 and 2015. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2022

Safety Plan

Fiscal Year:	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 3,055,010	$ 2,879,830	$ 2,464,699	$ 2,197,168	$ 1,942,249	$ 1,806,992	$ 1,650,502	$ 1,388,656	$ 1,405,797
Contributions in relation to the actuarially determined contributions	(3,055,010)	(2,879,830)	(2,464,699)	(2,197,168)	(1,942,249)	(1,806,992)	(1,650,502)	(1,388,656)	(1,405,797)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 5,148,829	$ 4,998,863	$ 4,853,265	$ 4,711,908	$ 4,574,668	$ 4,428,574	$ 4,211,168	$ 3,797,547	$ 3,916,737
Contributions as a percentage of covered payroll	59.33%	57.61%	50.78%	46.63%	42.46%	40.80%	39.19%	36.57%	35.89%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2022 were derived from the June 30, 2019 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2017 Funding Valuation Report.
Inflation	2.50%
Salary increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 and 2015.
Mortality	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 and 2015. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2022

Component Unit - Miscellaneous Plan

Fiscal Year:	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14[1]
Contractually determined contribution (actuarially determined)	$ 676,568	$ 336,461	$ 302,136	$ 268,409	$ 238,140	$ 257,128	$ 203,184	$ 239,779
Contributions in relation to the actuarially determined contributions	(676,568)	(336,461)	(302,136)	(268,409)	(238,140)	(257,128)	(203,184)	(239,779)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,384,980	$ 1,191,513	$ 1,280,623	$ 1,270,009	$ 1,140,725	$ 1,043,730	$ 982,585	$ 1,108,052
Contributions as a percentage of covered payroll	48.85%	28.24%	23.59%	21.13%	20.88%	24.64%	20.68%	21.64%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

The actuarial methods and assumption used to set the actuarially determined contributions for Fiscal Year 2021 were derived from the June 30, 2018 funding valuation report.

Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Actuarial Value of Assets. For details, see June 30, 2016 Funding Valuation Report.
Inflation	2.63%
Salary increases	Varies by entry age and service
Payroll growth	2.875%
Investment rate of return	7.00% net of pension plan investment and administrative expenses.
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 and 2011.
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

[1] Information only presented from the implementation year

City of Madera
Required Supplementary Information (Unaudited) (Continued)
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Measurement period, year ending:	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017 [1]
Total OPEB liability					
Service cost	$ 188,828	$ 159,827	$ 148,304	$ 196,158	$ 165,796
Interest	95,919	104,757	110,666	97,813	92,870
Changes of benefit terms	-	-	-	(219,769)	
Differences between expected and actual experience	-	156,277	-	74,529	-
Changes of assumptions	255,972	263,250	183,321	(254,393)	-
Benefit payments, including refunds of member contributions	(92,662)	(196,273)	(132,070)	(89,635)	(111,633)
Net change in total OPEB liability	448,057	487,838	310,221	(195,297)	147,033
Total OPEB liability - beginning	3,772,266	3,284,428	2,974,207	3,169,504	3,022,471
Total OPEB liability - ending (a)	$ 4,220,323	$ 3,772,266	$ 3,284,428	$ 2,974,207	$ 3,169,504
OPEB fiduciary net position					
Contributions - employer	$ 92,662	$ 196,273	$ 132,070	$ 89,635	$ 111,633
Net investment income	-	-	-	-	-
Benefit payments, including refunds of member contributions	(92,662)	(196,273)	(132,070)	(89,635)	(111,633)
Administrative expense	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -
Plan net OPEB liability - ending (a) - (b)	$ 4,220,323	$ 3,772,266	$ 3,284,428	$ 2,974,207	$ 3,169,504
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	$ 11,110,829	$ 10,787,213	$ 13,763,983	$ 13,752,967	$ 13,352,395
Plan net OPEB liability as a percentage of covered-employee payroll	37.98%	34.97%	23.86%	21.63%	23.74%

[1] Information only presented from the implementation year

SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

Special Revenue Funds:

Special Gas Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and finance street construction projects as provided by State law.

Measure "T" Sales Tax Fund - This fund is used to account for the receipt of gasoline tax revenue paid to the City as a subvention from the State of California. These funds support maintenance activities and finance street construction projects as provided by State law.

Business Improvement District Fund - This fund is used to account for the City's efforts of the Business Improvement District (BID) to promote commerce in downtown Madera. The funding source is assessment fees.

Park Development Fund - This fund is used for park land acquisition and development. Principal revenue sources are parks acquisition and development fees collected from developers and state revenues for park development.

Parking District Fund - This fund is used to support the activities of the City's Parking Enforcement Office. Non-sworn officers patrol a designated area in Madera's downtown and issue citations to motorists who violate the City's vehicle ordinances.

Federal Aid Urban Fund - This fund is used to report various federal grants awarded to the City by the Federal government not otherwise accounted for in the General Fund or Capital Projects funds. A separate detailed report by program is available which meets the criteria of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* , for all federal grants received by the City.

Street Construction Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

Landscape Assessment Fund - This fund is used to account for funds received from the landscaping assessment districts to provide for alternative sources of funding for maintenance and service of landscaping located within the public areas of the assessment districts.

Supplemental Law Enforcement Fund - This fund is used to account for revenues and expenditures associated with front line law enforcement and municipal police services. The funding source is state grant funding.

Intermodal Building Fund - This fund is used to account for the operation and maintenance of the intermodal building facility for use by the City and its tenants. The Intermodal Facility currently houses the MAX system, the Greyhound Bus terminal, and Madera Cab Co. This facility relies solely on grants and rents collected to fund its operations, and therefore does not impact the General Fund budget.

Economic Development Fund - This fund is used to account for revenues and expenditures related to programs and projects funded with Economic Development grant proceeds.

Residential Rehab Fund - This fund is used to account for revenues and expenditures related to the City's Down Payment Assistance Program (DAP) which assists low-income residents with purchasing their first homes and the Owner Occupied Rehabilitation (OOR) program that helps existing low-income homeowners make health and safety repairs to their homes.

Non-Major Governmental Funds (Continued)

Special Revenue Funds (Continued):

Low and Moderate Income Housing Fund - This fund is used to account for the balances of the former low and moderate income housing funds of the former Madera Redevelopment Agency and revenues and expenditures related to such housing projects and programs.

Community Facilities Districts (CFD) Fund - This fund is used to account for bond and annual tax assessment proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the Fund accounts for services and administration of assessments received annually.

Capital Projects Funds:

Streets and Roads Fund - This fund is used to account for right-of-way acquisition, construction, and improvements related to the City's street system. These projects are funded by various state and federal programs and matching City funds.

City of Madera
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
ASSETS				
Cash and investments	$ 2,036,163	$ 11,849,629	$ 4,719	$ 104,975
Accounts receivable, net	-	-	14,282	-
Intergovernmental receivable	347,157	1,609,202	-	-
Lease receivable	-	-	-	-
Notes receivable	-	-	-	-
Prepaid items	-	-	-	-
Land held for resale	-	-	-	-
Total assets	$ 2,383,320	$ 13,458,831	$ 19,001	$ 104,975
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,459,869	$ 91,983	$ 4,719	$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	1,459,869	91,983	4,719	-
Deferred inflows of resources:				
Unavailable revenue	-	528,330	-	-
Related to leases	-	-	-	-
Total deferred inflows of resources	-	528,330	-	-
Fund Balances:				
Restricted	923,451	12,838,518	14,282	104,975
Unassigned (deficit)	-	-	-	-
Total fund balances	923,451	12,838,518	14,282	104,975
Total liabilities, deferred inflows of resources, and fund balances	$ 2,383,320	$ 13,458,831	$ 19,001	$ 104,975

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
ASSETS				
Cash and investments	$ 126,554	$ -	$ -	$ 456,153
Accounts receivable, net	16,130	-	-	2,569
Intergovernmental receivable	-	194,539	3,099,763	4,374
Lease receivable	-	-	-	-
Notes receivable	-	-	-	-
Prepaid items	-	-	5,508	-
Land held for resale	-	-	-	-
Total assets	$ 142,684	$ 194,539	$ 3,105,271	$ 463,096
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 2,124	$ 8,059	$ 1,668,063	$ -
Accrued payroll	-	-	-	-
Due to other funds	-	103,001	1,001,567	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	2,124	111,060	2,669,630	-
Deferred inflows of resources:				
Unavailable revenue	-	179,448	1,640,000	-
Related to leases	-	-	-	-
Total deferred inflows of resources	-	179,448	1,640,000	-
Fund Balances:				
Restricted	140,560	-	-	463,096
Unassigned (deficit)	-	(95,969)	(1,204,359)	-
Total fund balances	140,560	(95,969)	(1,204,359)	463,096
Total liabilities deferred inflows of resources, and fund balances	$ 142,684	$ 194,539	$ 3,105,271	$ 463,096

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2022

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
ASSETS				
Cash and investments	$ 162,516	$ 8,133	$ 1,522,313	$ 1,014,931
Accounts receivable, net	-	4,577	-	-
Intergovernmental receivable	249,456	20,495	-	81,145
Lease receivable	-	51,528	-	-
Notes receivable	-	-	-	7,996,577
Prepaid items	-	80	-	-
Land held for resale	-	-	-	-
Total assets	$ 411,972	$ 84,813	$ 1,522,313	$ 9,092,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 33,975	$ 6,849	$ 156,500	$ -
Accrued payroll	5,516	75	-	521
Due to other funds	-	-	-	-
Deposits payable	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	39,491	6,924	156,500	521
Deferred inflows of resources:				
Unavailable revenue	119,744	-	-	-
Related to leases	-	51,441	-	-
Total deferred inflows of resources	119,744	51,441	-	-
Fund Balances:				
Restricted	252,737	26,448	1,365,813	9,092,132
Unassigned (deficit)	-	-	-	-
Total fund balances	252,737	26,448	1,365,813	9,092,132
Total liabilities, deferred inflows of resources, and fund balances	$ 411,972	$ 84,813	$ 1,522,313	$ 9,092,653

(Continued)

City of Madera
Combining Balance Sheet (Continued)
Non-Major Governmental Funds
June 30, 2022

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
ASSETS				
Cash and investments	$ 235,923	$ 721,553	$ -	$ 18,243,562
Accounts receivable, net	205	-	-	37,763
Intergovernmental receivable	-	1,835	-	5,607,966
Lease receivable	-	-	-	51,528
Notes receivable	7,000	-	-	8,003,577
Prepaid items	795	-	-	6,383
Land held for resale	670,000	-	-	670,000
Total assets	$ 913,923	$ 723,388	$ -	$ 32,620,779
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 3,432,141
Accrued payroll	-	-	-	6,112
Due to other funds	-	-	295	1,104,863
Deposits payable	74	-	-	74
Unearned revenues	-	113,851	-	113,851
Total liabilities	74	113,851	295	4,657,041
Deferred inflows of resources:				
Unavailable revenue	-	-	-	2,467,522
	-	-	-	51,441
Total deferred inflows of resources	-	-	-	2,518,963
Fund Balances:				
Restricted	913,849	609,537	-	26,745,398
Unassigned (deficit)	-	-	(295)	(1,300,623)
Total fund balances	913,849	609,537	(295)	25,444,775
Total liabilities, deferred inflows of resources, and fund balances	$ 913,923	$ 723,388	$ -	$ 32,620,779

(Concluded)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue			
	Special Gas Tax Fund	Measure "T" Sales Tax Fund	Business Improvement District	Park Development
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income (loss)	-	42,533	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	3,734,746	3,273,345	-	-
Charges for services	-	-	21,867	-
Miscellaneous	-	-	-	-
Total revenues	3,734,746	3,315,878	21,867	-
EXPENDITURES:				
Current:				
General government	-	-	22,914	-
Public protection	-	-	-	-
Public ways and facilities	2,364,924	600,080	-	-
Community development	-	-	-	-
Capital outlay	739,694	168,033	-	-
Total expenditures	3,104,618	768,113	22,914	-
REVENUES OVER (UNDER) EXPENDITURES	630,128	2,547,765	(1,047)	-
OTHER FINANCING SOURCES (USES):				
Transfers out	(630,467)	(897,474)	-	-
Total other financing sources (uses)	(630,467)	(897,474)	-	-
NET CHANGES IN FUND BALANCES	(339)	1,650,291	(1,047)	-
FUND BALANCES:				
Beginning of year	923,790	11,188,227	15,329	104,975
End of year	$ 923,451	$ 12,838,518	$ 14,282	$ 104,975

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue			
	Parking District	Federal Aid Urban	Street Construction	Landscape Assessment
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	421,754
Investment income (loss)	-	-	-	-
Fines and forfeitures	18,295	-	-	-
Intergovernmental	-	368,134	665,618	-
Charges for services	18,731	-	-	-
Miscellaneous	-	-	-	-
Total revenues	37,026	368,134	665,618	421,754
EXPENDITURES:				
Current:				
General government	22,416	-	-	-
Public protection	-	-	-	-
Public ways and facilities	-	158,767	177,909	419,229
Community development	-	-	-	-
Capital outlay	-	20,356	8,413	-
Total expenditures	22,416	179,123	186,322	419,229
REVENUES OVER (UNDER) EXPENDITURES	14,610	189,011	479,296	2,525
OTHER FINANCING SOURCES (USES):				
Transfers out	(311)	-	(512,000)	-
Total other financing sources (uses)	(311)	-	(512,000)	-
NET CHANGES IN FUND BALANCES	14,299	189,011	(32,704)	2,525
FUND BALANCES:				
Beginning of year	126,261	(284,980)	(1,171,655)	460,571
End of year	$ 140,560	$ (95,969)	$ (1,204,359)	$ 463,096

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue			
	Supplemental Law Enforcement	Intermodal Building	Economic Development	Residential Rehab
REVENUES:				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Investment income (loss)	(4,891)	248	(32,495)	623,369
Fines and forfeitures	-	-	-	-
Intergovernmental	277,201	90,087	-	20,374
Charges for services	-	37,011	-	-
Miscellaneous	-	-	-	45,088
Total revenues	272,310	127,346	(32,495)	688,831
EXPENDITURES:				
Current:				
General government	-	65,810	-	-
Public protection	217,717	-	-	-
Public ways and facilities	-	60,820	-	-
Community development	-	-	2,278	395,066
Capital outlay	21,580	-	-	-
Total expenditures	239,297	126,630	2,278	395,066
REVENUES OVER (UNDER) EXPENDITURES	33,013	716	(34,773)	293,765
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(249)	-	-
Total other financing sources (uses)	-	(249)	-	-
NET CHANGES IN FUND BALANCES	33,013	467	(34,773)	293,765
FUND BALANCES:				
Beginning of year	219,724	25,981	1,400,586	8,798,367
End of year	$ 252,737	$ 26,448	$ 1,365,813	$ 9,092,132

(Continued)

City of Madera
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Non-Major Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue		Capital Projects	
	Low and Moderate Income Housing	Community Facilities Districts	Streets and Roads	Total Other Governmental Funds
REVENUES:				
Property taxes	$ -	$ 494,872	$ -	$ 494,872
Other taxes	-	-	-	421,754
Investment income (loss)	-	(8,625)	-	620,139
Fines and forfeitures	-	-	-	18,295
Intergovernmental	-	-	-	8,429,505
Charges for services	-	-	-	77,609
Miscellaneous	11,503	-	-	56,591
Total revenues	11,503	486,247	-	10,118,765
EXPENDITURES:				
Current:				
General government	-	4,603	-	115,743
Public protection	-	-	-	217,717
Public ways and facilities	-	-	-	3,781,729
Community development	557	-	4,323	402,224
Capital outlay	57,797	-	-	1,015,873
Total expenditures	58,354	4,603	4,323	5,533,286
REVENUES OVER (UNDER) EXPENDITURES	(46,851)	481,644	(4,323)	4,585,479
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(317,600)	-	(2,358,101)
Total other financing sources (uses)	-	(317,600)	-	(2,358,101)
NET CHANGES IN FUND BALANCES	(46,851)	164,044	(4,323)	2,227,378
FUND BALANCES:				
Beginning of year	960,700	445,493	4,028	23,217,397
End of year	$ 913,849	$ 609,537	$ (295)	$ 25,444,775

(Concluded)

City of Madera
Budgetary Comparison Schedule
Special Gas Tax Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 5,037,273	$ 5,037,273	$ 3,734,746	$ (1,302,527)
Total revenues	5,037,273	5,037,273	3,734,746	(1,302,527)
EXPENDITURES:				
Current:				
Public ways and facilities	1,872,332	2,409,223	2,364,924	44,299
Capital outlay	15,000	490,869	739,694	(248,825)
Total expenditures	1,887,332	2,900,092	3,104,618	(204,526)
REVENUES OVER (UNDER) EXPENDITURES	3,149,941	2,137,181	630,128	(1,507,053)
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,200,007)	(2,200,007)	(630,467)	1,569,540
Total other financing sources (uses)	(2,200,007)	(2,200,007)	(630,467)	1,569,540
Net change in fund balance	$ 949,934	$ (62,826)	(339)	$ 62,487
FUND BALANCE:				
Beginning of year			923,790	
End of year			$ 923,451	

City of Madera
Budgetary Comparison Schedule
Measure "T" Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ -	$ -	$ 42,533	$ 42,533
Intergovernmental	5,037,273	5,037,273	3,273,345	(1,763,928)
Total revenues	5,037,273	5,037,273	3,315,878	(1,721,395)
EXPENDITURES:				
Current:				
Public ways and facilities	1,181,617	1,727,934	600,080	1,127,854
Capital outlay	15,000	481,443	168,033	313,410
Total expenditures	1,196,617	2,209,377	768,113	1,441,264
REVENUES OVER (UNDER) EXPENDITURES	3,840,656	2,827,896	2,547,765	(280,131)
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,890,722)	(2,890,722)	(897,474)	1,993,248
Total other financing sources (uses)	(2,890,722)	(2,890,722)	(897,474)	1,993,248
Net change in fund balance	$ 949,934	$ (62,826)	1,650,291	$ 1,713,117
FUND BALANCE:				
Beginning of year			11,188,227	
End of year			$ 12,838,518	

City of Madera
Budgetary Comparison Schedule
Business Improvement District Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 35	$ 35	$ -	$ (35)
Charges for services	28,667	28,667	21,867	(6,800)
Total revenues	28,702	28,702	21,867	(6,835)
EXPENDITURES:				
Current:				
General government	26,397	26,397	22,914	3,483
Total expenditures	26,397	26,397	22,914	3,483
Net change in fund balance	$ 2,305	$ 2,305	(1,047)	$ (3,352)
FUND BALANCE:				
Beginning of year			15,329	
End of year			$ 14,282	

City of Madera
Budgetary Comparison Schedule
Parking District Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Fines and forfeitures	$ 13,066	$ 13,066	$ 18,295	$ 5,229
Charges for services	25,090	25,090	18,731	(6,359)
Total revenues	38,156	38,156	37,026	(1,130)
EXPENDITURES:				
Current:				
General government	33,839	33,839	22,416	11,423
Total expenditures	33,839	33,839	22,416	11,423
REVENUES OVER (UNDER) EXPENDITURES	4,317	4,317	14,610	10,293
OTHER FINANCING SOURCES (USES):				
Transfers out	(903)	(903)	(311)	592
Total other financing sources (uses)	(903)	(903)	(311)	592
Net change in fund balance	$ 3,414	$ 3,414	14,299	$ 10,885
FUND BALANCE:				
Beginning of year			126,261	
End of year			$ 140,560	

City of Madera
Budgetary Comparison Schedule
Federal Aid Urban Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 1,740,378	$ 1,740,378	$ 368,134	$ (1,372,244)
Total revenues	1,740,378	1,740,378	368,134	(1,372,244)
EXPENDITURES:				
Current:				
Public ways and facilities	1,223,791	1,229,310	158,767	1,070,543
Capital outlay	64,051	64,051	20,356	43,695
Total expenditures	1,287,842	1,293,361	179,123	1,114,238
Net change in fund balance	$ 452,536	$ 447,017	189,011	$ (258,006)
FUND BALANCE:				
Beginning of year			(284,980)	
End of year			$ (95,969)	

City of Madera
Budgetary Comparison Schedule
Street Construction Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Intergovernmental	$ 3,627,266	$ 3,640,222	$ 665,618	$ (2,974,604)
Total revenues	3,627,266	3,640,222	665,618	(2,974,604)
EXPENDITURES:				
Current:				
Public ways and facilities	1,957,147	1,998,500	177,909	1,820,591
Capital outlay	259,993	299,875	8,413	291,462
Total expenditures	2,217,140	2,298,375	186,322	2,112,053
REVENUES OVER (UNDER) EXPENDITURES	1,410,126	1,341,847	479,296	(862,551)
OTHER FINANCING SOURCES (USES):				
Transfers out	(512,000)	(512,000)	(512,000)	-
Total other financing sources (uses)	(512,000)	(512,000)	(512,000)	-
Net change in fund balance	$ 898,126	$ 829,847	(32,704)	$ (862,551)
FUND BALANCE:				
Beginning of year			(1,171,655)	
End of year			$ (1,204,359)	

City of Madera
Budgetary Comparison Schedule
Landscape Assessment Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Other taxes	$ 425,601	$ 425,601	$ 421,754	$ (3,847)
Total revenues	425,601	425,601	421,754	(3,847)
EXPENDITURES:				
Current:				
Public ways and facilities	438,305	438,305	419,229	19,076
Total expenditures	438,305	438,305	419,229	19,076
REVENUES OVER (UNDER) EXPENDITURES	(12,704)	(12,704)	2,525	15,229
OTHER FINANCING SOURCES (USES):				
Transfers out	(677)	(677)	-	677
Total other financing sources (uses)	(677)	(677)	-	677
Net change in fund balance	$ (13,381)	$ (13,381)	2,525	$ 15,906
FUND BALANCE:				
Beginning of year			460,571	
End of year			$ 463,096	

City of Madera
Budgetary Comparison Schedule
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 591	$ 591	$ (4,891)	$ (5,482)
Intergovernmental	308,482	431,311	277,201	(154,110)
Total revenues	309,073	431,902	272,310	(159,592)
EXPENDITURES:				
Current:				
Public protection	144,616	239,616	217,717	21,899
Capital outlay	-	27,829	21,580	6,249
Total expenditures	144,616	267,445	239,297	28,148
Net change in fund balance	$ 164,457	$ 164,457	33,013	$ (131,444)
FUND BALANCE:				
Beginning of year			219,724	
End of year			$ 252,737	

City of Madera
Budgetary Comparison Schedule
Intermodal Building Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ -	$ -	$ 248	$ 248
Intergovernmental	92,459	92,459	90,087	(2,372)
Charges for services	37,500	37,500	37,011	(489)
Total revenues	129,959	129,959	127,346	(2,613)
EXPENDITURES:				
Current:				
General government	74,294	74,294	65,810	8,484
Public ways and facilities	64,088	64,088	60,820	3,268
Total expenditures	138,382	138,382	126,630	11,752
REVENUES OVER (UNDER) EXPENDITURES	(8,423)	(8,423)	716	9,139
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,336)	(2,336)	(249)	2,087
Total other financing sources (uses)	(2,336)	(2,336)	(249)	2,087
Net change in fund balance	$ (10,759)	$ (10,759)	467	$ 11,226
FUND BALANCE:				
Beginning of year			25,981	
End of year			$ 26,448	

City of Madera
Budgetary Comparison Schedule
Economic Development Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 2,097	$ 2,097	$ (32,495)	$ (34,592)
Total revenues	2,097	2,097	(32,495)	(34,592)
EXPENDITURES:				
Current:				
Community development	3,377	3,377	2,278	1,099
Total expenditures	3,377	3,377	2,278	1,099
REVENUES OVER (UNDER) EXPENDITURES	(1,280)	(1,280)	(34,773)	(33,493)
OTHER FINANCING SOURCES (USES):				
Transfers in	297,410	297,410	-	(297,410)
Total other financing sources (uses)	297,410	297,410	-	(297,410)
Net change in fund balance	$ 296,130	$ 296,130	(34,773)	$ (330,903)
FUND BALANCE:				
Beginning of year			1,400,586	
End of year			$ 1,365,813	

City of Madera
Budgetary Comparison Schedule
Residential Rehab Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 473,027	$ 473,027	$ 623,369	$ 150,342
Intergovernmental	-	-	20,374	20,374
Miscellaneous	94,151	94,151	45,088	(49,063)
Total revenues	567,178	567,178	688,831	121,653
EXPENDITURES:				
Current:				
Community development	363,837	375,857	395,066	(19,209)
Total expenditures	363,837	375,857	395,066	(19,209)
Net change in fund balance	$ 203,341	$ 191,321	293,765	$ 102,444
FUND BALANCE:				
Beginning of year			8,798,367	
End of year			$ 9,092,132	

City of Madera
Budgetary Comparison Schedule
Low and Moderate Income Housing Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Investment income (loss)	$ 2,465	$ 2,465	$ -	$ (2,465)
Intergovernmental	452,000	452,000	-	(452,000)
Miscellaneous	18,123	18,123	11,503	(6,620)
Total revenues	472,588	472,588	11,503	(461,085)
EXPENDITURES:				
Current:				
Community development	5,723	5,723	557	5,166
Capital outlay	250,000	250,000	57,797	192,203
Total expenditures	255,723	255,723	58,354	197,369
Net change in fund balance	$ 216,865	$ 216,865	(46,851)	$ (263,716)
FUND BALANCE:				
Beginning of year			960,700	
End of year			$ 913,849	

City of Madera
Budgetary Comparison Schedule
Community Facilities District Special Revenue Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable/ (Unfavorable)
	Original	Final		
REVENUES:				
Property taxes	$ 440,478	$ 440,478	$ 494,872	$ 54,394
Investment income (loss)	335	335	(8,625)	(8,960)
Total revenues	440,813	440,813	486,247	45,434
EXPENDITURES:				
Current:				
General government	5,256	5,256	4,603	653
Total expenditures	5,256	5,256	4,603	653
REVENUES OVER (UNDER) EXPENDITURES	435,557	435,557	481,644	46,087
OTHER FINANCING SOURCES (USES):				
Transfers out	(317,600)	(317,600)	(317,600)	-
Total other financing sources (uses)	(317,600)	(317,600)	(317,600)	-
Net change in fund balance	$ 117,957	$ 117,957	164,044	$ 46,087
FUND BALANCE:				
Beginning of year			445,493	
End of year			$ 609,537	

Non-Major Enterprise Funds

Local Transit Fund **-** This fund is used to account for the activities of the City's public transit operations.

Golf Course Fund **-** This fund is used to account for the activities of the City's golf course operations.

Airport Fund **-** This fund is used to account for the activities of the City's airport operations.

City of Madera
Combining Statement of Net Position
Non-Major Enterprise Funds
June 30, 2022

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
ASSETS				
Current assets:				
Cash and investments	$ -	$ -	$ 1,760,284	$ 1,760,284
Accounts receivable, net	-	16,670	23,192	39,862
Intergovernmental receivable	529,807	-	54,144	583,951
Lease receivable - due within one year	-	16,646	36,122	52,768
Prepaid items	701	-	9,016	9,717
Total current assets	530,508	33,316	1,882,758	2,446,582
Noncurrent assets:				
Lease receivable - due in more than one year	-	-	858,946	858,946
Capital assets:				
Non-depreciable	320,500	146,933	3,287,625	3,755,058
Depreciable, net	7,729,774	1,881,928	7,565,895	17,177,597
Total capital assets	8,050,274	2,028,861	10,853,520	20,932,655
Total noncurrent assets	8,050,274	2,028,861	11,712,466	21,791,601
Total assets	8,580,782	2,062,177	13,595,224	24,238,183
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	-	-	3,335	3,335
Related to pensions	48,287	-	30,468	78,755
Total deferred outflow of resources	48,287	-	33,803	82,090
LIABILITIES				
Current liabilities:				
Accounts payable	163,200	-	11,192	174,392
Accrued payroll	14,688	-	4,028	18,716
Due to other funds	277,685	529,076	-	806,761
Interest payable	-	2,541	1,083	3,624
Deposits payable	-	-	14,165	14,165
Compensated absences - due within one year	18,324	-	7,263	25,587
Long-term debt - due within one year	-	316,100	27,181	343,281
Total current liabilities	473,897	847,717	64,912	1,386,526
Noncurrent liabilities:				
Advances from other funds	-	36,720	-	36,720
Aggregate net pension liability	163,907	-	116,136	280,043
Total OPEB liability	-	-	17,658	17,658
Compensated absences - due in more than one year	16,038	-	3,708	19,746
Long term debt - due in more than one year	-	161,800	-	161,800
Total noncurrent liabilities	179,945	198,520	137,502	515,967
Total liabilities	653,842	1,046,237	202,414	1,902,493
DEFERRED INFLOWS OF RESOURCES				
Related to service concession arrangement	-	16,670	-	16,670
Related to leases	-	16,628	888,608	905,236
Related to OPEB	-	-	539	539
Related to pensions	96,638	-	37,848	134,486
Total deferred inflows of resources	96,638	33,298	926,995	1,056,931
NET POSITION				
Net investment in capital assets	8,050,274	1,550,961	10,826,339	20,427,574
Unrestricted (deficit)	(171,685)	(568,319)	1,673,279	933,275
Total net position	$ 7,878,589	$ 982,642	$ 12,499,618	$ 21,360,849

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
Non-Major Enterprise Funds
For the Year Ended June 30, 2022

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
OPERATING REVENUES:				
Charges for services	$ 2,816,974	$ 74,712	$ 351,506	$ 3,243,192
Miscellaneous revenue	12,706	-	181,020	193,726
Total operating revenues	2,829,680	74,712	532,526	3,436,918
OPERATING EXPENSES:				
Salaries and benefits	366,391	-	110,624	477,015
General and administrative	1,998,487	64,082	374,207	2,436,776
Supplies and miscellaneous	314,654	-	69,637	384,291
Utilities	-	-	29,136	29,136
Depreciation	424,873	-	297,675	722,548
Total operating expenses	3,104,405	64,082	881,279	4,049,766
OPERATING INCOME (LOSS)	(274,725)	10,630	(348,753)	(612,848)
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	469	64	(18,212)	(17,679)
Property taxes	-	-	151,653	151,653
Capital grants	25,903	-	91,042	116,945
Interest expense	-	(20,962)	(2,123)	(23,085)
Total nonoperating revenues (expenses)	26,372	(20,898)	222,360	227,834
(LOSS) BEFORE TRANSFERS	(248,353)	(10,268)	(126,393)	(385,014)
TRANSFERS				
Transfers in	-	298,151	-	298,151
Transfers out	(4,612)	-	(3,475)	(8,087)
Total transfers	(4,612)	298,151	(3,475)	290,064
Changes in net position	(252,965)	287,883	(129,868)	(94,950)
NET POSITION:				
Beginning of year	8,131,554	694,759	12,629,486	21,455,799
End of year	$ 7,878,589	$ 982,642	$ 12,499,618	$ 21,360,849

City of Madera
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Year Ended June 30, 2022

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 2,918,853	$ 89,656	$ 338,972	$ 3,347,481
Cash payments to suppliers for goods and services	(2,165,387)	(64,082)	(471,211)	(2,700,680)
Cash payments to employees for services	(535,828)	-	(146,547)	(682,375)
Receipts from other operating revenues	12,706	-	181,020	193,726
Net cash provided by (used in) operating activities	230,344	25,574	(97,766)	158,152
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Property taxes	-	-	151,653	151,653
Advances from other funds	-	(24,481)	-	(24,481)
Due to other funds	(252,104)	29,482	-	(222,622)
Transfers from other funds	-	298,151	-	298,151
Transfers to other funds	(4,612)	-	(3,475)	(8,087)
Net cash provided by (used in) noncapital financing activities	(256,716)	303,152	148,178	194,614
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grants	25,903	-	91,042	116,945
Acquisition of capital assets	-	-	(83,613)	(83,613)
Principal payment of long-term debt	-	(306,200)	(25,939)	(332,139)
Interest paid on debt	-	(22,590)	(2,123)	(24,713)
Net cash provided by (used in) capital and related financing activities	25,903	(328,790)	(20,633)	(323,520)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest from investments	469	64	(18,212)	(17,679)
Net cash provided by investing activities	469	64	(18,212)	(17,679)
Net change in cash and cash equivalents	-	-	11,567	11,567
CASH AND CASH EQUIVALENTS:				
Beginning of year	-	-	1,748,717	1,748,717
End of year	$ -	$ -	$ 1,760,284	$ 1,760,284

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
Non-Major Enterprise Funds
For the Year Ended June 30, 2022

	Local Transit Fund	Golf Course Fund	Airport Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	$ (274,725)	$ 10,630	$ (348,753)	$ (612,848)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	424,873	-	297,675	722,548
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	631,686	14,962	48,080	694,728
Intergovernmental receivable	(529,807)	-	(54,144)	(583,951)
Lease receivable	-	19,936	36,959	56,895
Prepaid items	251	-	(1,231)	(980)
Deferred outflows - OPEB related	-	-	(3,335)	(3,335)
Deferred outflows - pension related	62,393	-	19,483	81,876
Accounts payable	147,503	-	3,000	150,503
Accrued payroll	2,942	-	2,454	5,396
Deposits payable	-	-	(10)	(10)
Compensated absences	6,996	-	2,774	9,770
Aggregate net pension liability	(306,029)	-	(95,563)	(401,592)
Total OPEB liability	-	-	17,658	17,658
Deferred inflows - lease related	-	(19,954)	(43,419)	(63,373)
Deferred inflows - OPEB related	-	-	539	539
Deferred inflows - pension related	64,261	-	20,067	84,328
Total adjustments	505,069	14,944	250,987	771,000
Net cash provided by (used in) operating activities	$ 230,344	$ 25,574	$ (97,766)	$ 158,152

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Internal Service Funds

Fleet Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City's fleet of vehicles.

Facilities Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building and other City buildings.

Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

City of Madera
Combining Statement of Net Position
All Internal Service Funds
June 30, 2022

	Fleet Maintenance	Facilities Maintenance	Technology	Total
ASSETS				
Current assets:				
Cash and investments	$ 2,494,258	$ 1,504,698	$ 856,693	$ 4,855,649
Accounts receivable, net	5,708	269	-	5,977
Prepaid items	27,329	32	101,966	129,327
Total current assets	2,527,295	1,504,999	958,659	4,990,953
Noncurrent assets:				
Capital assets:				
Non-depreciable	215,942	-	-	215,942
Depreciable, net	3,617,459	4,947	204,969	3,827,375
Total capital assets	3,833,401	4,947	204,969	4,043,317
Total noncurrent assets	3,833,401	4,947	204,969	4,043,317
Total assets	6,360,696	1,509,946	1,163,628	9,034,270
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	20,012	26,682	13,341	60,035
Related to pensions	130,344	186,084	97,864	414,292
Total deferred outflow of resources	150,356	212,766	111,205	474,327
LIABILITIES				
Current liabilities:				
Accounts payable	83,838	103,563	83,401	270,802
Accrued payroll	9,362	24,777	11,523	45,662
Compensated absences - due within one year	22,281	68,486	21,041	111,808
Total current liabilities	115,481	196,826	115,965	428,272
Noncurrent liabilities:				
Aggregate net pension liability	528,054	768,270	421,132	1,717,456
Total OPEB liability	105,950	141,266	70,633	317,849
Compensated absences - due in more than one year	27,258	33,870	34,787	95,915
Total noncurrent liabilities	661,262	943,406	526,552	2,131,220
Total liabilities	776,743	1,140,232	642,517	2,559,492
DEFERRED INFLOWS OF RESOURCES				
Related to OPEB	3,233	4,310	2,155	9,698
Related to pensions	112,630	210,597	140,773	464,000
Total deferred inflows of resources	115,863	214,907	142,928	473,698
NET POSITION				
Investment in capital assets	3,833,401	4,947	204,969	4,043,317
Unrestricted	1,785,045	362,626	284,419	2,432,090
Total net position	$ 5,618,446	$ 367,573	$ 489,388	$ 6,475,407

City of Madera
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
For the Year Ended June 30, 2022

	Fleet Maintenance	Facilities Maintenance	Technology	Total
OPERATING REVENUES:				
Charges for services	$ 1,880,207	$ 1,686,640	$ 1,309,287	$ 4,876,134
Miscellaneous revenue	225,375	-	-	225,375
Total operating revenues	2,105,582	1,686,640	1,309,287	5,101,509
OPERATING EXPENSES:				
Salaries and benefits	348,189	766,284	444,266	1,558,739
General and administrative	369,686	264,473	309,318	943,477
Supplies and miscellaneous	22,205	125,869	1,817	149,891
Parts and supplies	-	-	255,968	255,968
Utilities	1,231	331,001	7,701	339,933
Depreciation	574,969	1,263	90,639	666,871
Total operating expenses	1,316,280	1,488,890	1,109,709	3,914,879
OPERATING INCOME	789,302	197,750	199,578	1,186,630
TRANSFERS:				
Transfers out	(7,878)	(15,553)	(10,097)	(33,528)
Total transfers	(7,878)	(15,553)	(10,097)	(33,528)
Changes in net position	781,424	182,197	189,481	1,153,102
NET POSITION:				
Beginning of year	4,837,022	185,376	299,907	5,322,305
End of year	$ 5,618,446	$ 367,573	$ 489,388	$ 6,475,407

City of Madera
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended June 30, 2022

	Fleet Maintenance	Facilities Maintenance	Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 1,979,941	$ 1,686,371	$ 1,309,287	$ 4,975,599
Cash payments to suppliers for goods and services	(362,944)	(663,792)	(680,397)	(1,707,133)
Cash payments to employees for services	(407,121)	(963,002)	(585,767)	(1,955,890)
Receipts from other operating activities	225,375	-	-	225,375
Net cash provided by operating activities	1,435,251	59,577	43,123	1,537,951
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(7,878)	(15,553)	(10,097)	(33,528)
Net cash (used in) noncapital financing activities	(7,878)	(15,553)	(10,097)	(33,528)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(1,264,651)	-	(38,147)	(1,302,798)
Net cash (used in) capital and related financing activities	(1,264,651)	-	(38,147)	(1,302,798)
Net change in cash and cash equivalents	162,722	44,024	(5,121)	201,625
CASH AND CASH EQUIVALENTS:				
Beginning of year	2,331,536	1,460,674	861,814	4,654,024
End of year	$ 2,494,258	$ 1,504,698	$ 856,693	$ 4,855,649

(Continued)

City of Madera
Combining Statement of Cash Flows (Continued)
All Internal Service Funds
For the Year Ended June 30, 2022

	Fleet Maintenance	Facilities Maintenance	Technology	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	$ 789,302	$ 197,750	$ 199,578	$ 1,186,630
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	574,969	1,263	90,639	666,871
Changes in operating assets and liabilities, and deferred outflows and inflows of resources:				
Accounts receivable, net	99,734	(269)	-	99,465
Prepaid items	(27,297)	21	(64,223)	(91,499)
Deferred outflows - OPEB related	(20,012)	(26,682)	(13,341)	(60,035)
Deferred outflows -pension related	56,843	113,913	72,597	243,353
Accounts payable	57,475	57,530	(41,370)	73,635
Accrued payroll	3,733	9,427	2,569	15,729
Compensated absences	11,583	2,453	5,192	19,228
Aggregate net pension liability	(278,807)	(558,730)	(356,077)	(1,193,614)
Total OPEB liability	105,950	141,266	70,633	317,849
Deferred inflows - OPEB related	3,233	4,310	2,155	9,698
Deferred inflows - pension related	58,545	117,325	74,771	250,641
Total adjustments	645,949	(138,173)	(156,455)	351,321
Net cash provided by operating activities	$ 1,435,251	$ 59,577	$ 43,123	$ 1,537,951

(Concluded)

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Custodial Funds

The Custodial Funds are used to account for assets held by the City in a custodial capacity for individuals, private organizations, other governments, and/or other funds. The City maintains the following custodial funds for the purposes indicated:

General Deposit Fund - This fund is used to account for all money held as deposits on behalf of others.

Community Facilities Districts - This fund is used to account for the collection of assessments from property owners and for the remittance of such assessments to bondholders as required by the Improvement Bond Act of 1915 and related California State statutes for the Community Facilities District No. 2006-1.

City of Madera
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022

	General Deposit Fund	Community Facilities Districts	Total
ASSETS			
Cash and investments	$ 1,747,081	$ 341,767	$ 2,088,848
Accounts receivable, net	-	(1,893)	(1,893)
Prepaid items	-	975	975
Restricted cash and investments with fiscal agents	-	47,031	47,031
Total assets	1,747,081	387,880	2,134,961
LIABILITIES			
Accounts payable	$ 6,549	$ 2,820	$ 9,369
Total liabilities	6,549	2,820	9,369
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	1,740,532	385,060	2,125,592
Total net position	$ 1,740,532	$ 385,060	$ 2,125,592

City of Madera
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022

	General Deposit Fund	Community Facilities Districts	Total
ADDITIONS:			
Fee collections for other governments	$ 1,785,508	$ -	$ 1,785,508
Special assessments for other governments	-	178,787	178,787
Investment income (loss)	(44,976)	(3,066)	(48,042)
Total additions	1,740,532	175,721	1,916,253
DEDUCTIONS:			
Administration	-	7,772	7,772
Payments on conduit bonds - principal	-	84,046	84,046
Payments on conduit bonds - interest	-	84,114	84,114
Total deductions	-	175,932	175,932
Changes in net position	1,740,532	(211)	1,740,321
NET POSITION:			
Beginning of year	-	385,271	385,271
End of year	$ 1,740,532	$ 385,060	$ 2,125,592

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STATISTICAL SECTION

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CITY OF MADERA - STATISTICAL SECTION

This part of the City of Madera's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends - These schedules contain trend information to help the reader understand how the City of Madera's financial performance and well-being have changed over time**.**

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Sources: Unless otherwise noted, the information in these schedules is derived from the City's annual comprehensive financial reports for the relevant year

City of Madera
Schedule 1
Net Position by Component
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2022	2021	2020	2019	2018
Governmental activities					
Net investment in capital assets,	$ 177,369,996	$ 178,947,614	$ 160,970,918	$ 172,189,172	$ 176,114,816
Restricted	44,524,605	46,349,016	55,679,367	44,311,906	37,033,179
Unrestricted	1,380,440	(9,774,183)	(10,495,207)	(12,968,431)	(10,128,387)
Total governmental activities net position	$ 223,275,041	$ 215,522,447	$ 206,155,078	$ 203,532,647	$ 203,019,608
Business type activities					
Net investment in capital assets	$ 65,475,770	$ 65,967,085	$ 64,433,636	$ 61,048,060	$ 58,537,120
Restricted	1,794,447	963,474	1,166,101	4,940,553	1,125,151
Unrestricted	41,013,126	33,447,161	26,306,961	17,336,248	15,846,498
Total business type activities net position	$ 108,283,343	$ 100,377,720	$ 91,906,698	$ 83,324,861	$ 75,508,769
Primary government					
Net investment in capital assets	$ 242,845,766	$ 244,914,699	$ 225,404,554	$ 233,237,232	$ 234,651,936
Restricted	46,319,052	47,312,490	56,845,468	49,252,459	38,158,330
Unrestricted	42,393,566	23,672,978	15,811,754	4,367,817	5,718,111
Total primary government net position	$ 331,558,384	$ 315,900,167	$ 298,061,776	$ 286,857,508	$ 278,528,377

City of Madera
Schedule 1
Net Position by Component (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2017	2016	2015	2014	2013
Governmental activities					
Net investment in capital assets	$ 178,119,000	$ 178,483,617	$ 182,403,676	$ 185,644,703	$ 182,862,086
Restricted	34,863,951	32,193,071	32,671,232	32,451,846	24,794,707
Unrestricted	(9,560,807)	(11,207,039)	(14,435,936)	12,294,870	10,951,919
Total governmental activities net position	$ 203,422,144	$ 199,469,649	$ 200,638,972	$ 230,391,419	$ 218,608,712
Business type activities					
Net investment in capital assets	$ 58,792,617	$ 57,639,498	$ 58,455,927	$ 60,056,090	$ 60,768,756
Restricted	1,076,451	-	-	-	-
Unrestricted	13,966,875	17,152,594	15,542,964	19,739,870	19,386,182
Total business type activities net position	$ 73,835,943	$ 74,792,092	$ 73,998,891	$ 79,795,960	$ 80,154,938
Primary government					
Net investment in capital assets	$ 236,911,617	$ 236,123,115	$ 240,859,603	$ 245,700,793	$ 243,630,842
Restricted	35,940,402	32,193,071	32,671,232	32,451,846	24,794,707
Unrestricted	4,406,068	5,945,555	1,107,028	32,034,740	30,338,101
Total primary government net position	$ 277,258,087	$ 274,261,741	$ 274,637,863	$ 310,187,379	$ 298,763,650

City of Madera
Schedule 2
Changes in Net Position
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2022	2021	2020	2019	2018
Expenses					
Governmental activities:					
General government	$ 9,503,665	$ 9,700,357	$ 9,574,371	$ 9,703,723	$ 8,697,525
Public protection	21,670,917	18,826,073	20,182,145	18,983,486	18,425,675
Social services	1,061,114	133,639	422,270	330,498	346,863
Public ways and facilities	5,320,754	3,741,698	7,369,948	5,478,070	5,081,612
Culture and recreation	5,136,917	5,993,699	4,056,088	4,525,133	4,744,555
Community development	3,158,176	3,509,000	4,654,520	4,492,799	4,022,163
Interest on long-term debt	671,356	692,894	509,977	210,504	74,490
Total governmental activities expenses	46,522,899	42,597,360	46,769,319	43,724,213	41,392,883
Business type activities:					
Water	7,317,498	7,427,430	8,295,137	7,654,315	9,262,549
Sewer	8,737,728	9,216,976	10,038,430	9,924,665	9,854,304
Solid waste	6,146,265	5,758,119	5,875,225	6,056,309	5,811,095
Drainage operations	929,265	943,353	1,110,864	1,149,676	887,698
Local transit	3,104,405	2,499,127	2,403,789	2,321,063	2,166,293
Golf course	85,044	94,635	103,861	120,763	199,012
Airport	883,402	787,373	801,043	842,652	1,163,134
Total business type activities expenses	27,203,607	26,727,013	28,628,349	28,069,443	29,344,085
Total primary government expenses	$ 73,726,506	$ 69,324,373	$ 75,397,668	$ 71,793,656	$ 70,736,968
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 951,582	$ 1,174,107	$ 242,424	$ 6,223,401	$ 5,727,717
Public protection	1,583,277	1,906,334	2,492,680	1,498,740	1,268,539
Social services	-	-	42,549	45,159	87,568
Public ways and facilities	11,479,145	10,910,045	9,246,144	10,385,688	6,320,845
Community development	4,842,711	5,645,305	2,866,097	3,434,002	2,831,560
Culture and recreation	638,302	1,048,539	696,197	941,359	837,220
Total governmental activities program revenues	19,495,017	20,684,330	15,586,091	22,528,349	17,073,449
Business type activities:					
Program revenues:					
Water	13,727,980	13,538,219	12,414,215	12,323,836	11,932,955
Sewer	10,921,383	11,352,608	10,797,565	10,352,115	8,791,285
Solid waste	6,096,051	5,890,825	5,982,010	5,890,085	5,872,152
Drainage operations	1,510,375	1,070,277	869,502	938,423	692,227
Local transit	2,842,877	2,398,029	5,873,660	4,316,816	2,263,648
Golf course	74,712	78,053	101,734	95,889	100,469
Airport	442,548	617,608	581,739	579,745	1,038,032
Total business type activities program revenues	35,615,926	34,945,619	36,620,425	34,496,909	30,690,768
Total primary government program revenues	$ 55,110,943	$ 55,629,949	$ 52,206,516	$ 57,025,258	$ 47,764,217
Net (Expense)/Revenue					
Governmental activities	$ (27,027,882)	$ (21,913,030)	$ (31,183,228)	$ (21,195,864)	$ (24,319,434)
Business type activities	8,412,319	8,218,606	7,992,076	6,427,466	1,346,683
Total primary government net expense	$ (18,615,563)	$ (13,694,424)	$ (23,191,152)	$ (14,768,398)	$ (22,972,751)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2017	2016	2015	2014	2013
Expenses					
Governmental activities:					
General government	$ 7,692,256	$ 8,890,092	$ 11,483,880	$ 11,482,393	$ 11,946,360
Public protection	12,903,321	14,722,091	13,759,629	13,358,929	13,096,060
Social services	303,015	182,286	331,774	517,537	686,717
Public ways and facilities	4,607,237	6,852,731	3,695,605	3,766,236	2,940,005
Culture and recreation	4,421,827	4,451,155	4,335,983	3,814,936	3,749,071
Community development	3,029,515	5,249,438	5,812,948	5,478,644	5,639,070
Interest on long-term debt	110,856	280,037	258,764	269,845	291,000
Total governmental activities expenses	33,068,027	40,627,830	39,678,583	38,688,520	38,348,283
Business type activities:					
Water	10,066,546	5,590,810	5,668,873	4,788,350	5,212,633
Sewer	8,758,885	8,476,744	7,573,475	7,318,263	7,281,744
Solid waste	6,305,944	4,936,291	4,675,782	4,326,840	5,524,217
Drainage operations	956,287	1,024,498	900,903	933,506	895,238
Local transit	2,184,533	2,051,814	1,996,563	1,827,194	1,792,905
Golf course	115,882	74,596	122,102	66,651	130,394
Airport	893,106	852,560	871,796	687,228	697,826
Total business type activities expenses	29,281,183	23,007,313	21,809,494	19,948,032	21,534,957
Total primary government expenses	$ 62,349,210	$ 63,635,143	$ 61,488,077	$ 58,636,552	$ 59,883,240
Program Revenues					
Governmental activities:					
Program revenues:					
General government	$ 5,526,628	$ 6,996,758	$ 8,763,455	$ 7,894,884	$ 8,555,784
Public protection	1,160,181	1,414,790	1,558,094	1,820,803	1,783,858
Social services	82,637	69,314	80,730	111,223	116,756
Public ways and facilities	7,164,876	7,865,237	7,432,036	14,609,971	10,477,637
Community development	3,085,754	3,833,881	5,481,186	9,596,690	7,308,357
Culture and recreation	934,173	1,529,999	996,481	836,826	606,757
Total governmental activities program revenues	17,954,249	21,709,979	24,311,982	34,870,397	28,849,149
Business type activities:					
Program revenues:					
Water	9,232,389	7,312,514	5,616,869	5,759,100	5,534,033
Sewer	8,108,977	7,469,167	6,474,652	6,275,667	5,875,561
Solid waste	5,889,675	5,695,241	5,697,468	5,550,361	6,493,343
Drainage operations	706,793	955,602	686,328	793,149	664,900
Local transit	2,297,400	2,811,840	1,870,304	2,191,542	2,259,213
Golf course	93,797	96,542	117,562	122,494	111,362
Airport	1,810,619	551,005	647,283	1,341,754	837,714
Total business type activities program revenues	28,139,650	24,891,911	21,110,466	22,034,067	21,776,126
Total primary government program revenues	$ 46,093,899	$ 46,601,890	$ 45,422,448	$ 56,904,464	$ 50,625,275
Net (Expense)/Revenue					
Governmental activities	$ (15,113,778)	$ (18,917,851)	$ (15,366,601)	$ (3,818,123)	$ (9,499,134)
Business type activities	(1,141,533)	1,884,598	(699,028)	2,086,035	241,169
Total primary government net expense	$ (16,255,311)	$ (17,033,253)	$ (16,065,629)	$ (1,732,088)	$ (9,257,965)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2022	2021	2020	2019	2018
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 12,134,288	$ 11,020,353	$ 11,045,364	$ 4,332,639	$ 3,824,185
Sales and use taxes	19,440,017	16,894,337	15,227,811	13,399,196	12,923,918
Franchises taxes	763,276	721,028	688,563	649,666	666,238
Other taxes	2,462,689	1,813,979	2,019,087	1,964,472	1,707,452
Investment income (loss)	(1,475,300)	(97,360)	1,247,564	1,910,967	265,581
Miscellaneous	934,376	317,971	1,205,394	829,050	1,147,727
Gain (loss) on sale of capital assets	-	35,469	(42,920)	43,791	-
Transfers	521,130	574,622	352,225	275,116	374,407
Special items - Transfers of assets	-	-	2,062,571	-	-
Total governmental activities	34,780,476	31,280,399	33,805,659	23,404,897	20,909,508
Business type activities:					
Property taxes	247,624	237,264	228,943	209,374	182,390
Investment income (loss)	(913,654)	340,816	548,322	407,450	68,049
Miscellaneous	680,464	113,658	78,165	76,531	3,956
Gain (loss) on sale of capital assets	-	135,300	86,556	-	12,990
Transfers	(521,130)	(574,622)	(352,225)	(275,116)	(372,671)
Total business type activities	(506,696)	252,416	589,761	418,239	(105,286)
Total primary government	$ 34,273,780	$ 31,532,815	$ 34,395,420	$ 23,823,136	$ 20,804,222
Change in Net Position					
Governmental activities	$ 7,752,594	$ 9,367,369	$ 2,622,431	$ 2,209,033	$ (3,409,926)
Business type activities	7,905,623	8,471,022	8,581,837	6,845,705	1,241,397
Total primary government	$ 15,658,217	$ 17,838,391	$ 11,204,268	$ 9,054,738	$ (2,168,529)

City of Madera
Schedule 2
Changes in Net Position (Continued)
Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Years				
	2017	2016	2015	2014	2013
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	$ 4,040,067	$ 3,571,669	$ 2,837,432	$ 2,943,796	$ 2,757,456
Sales and use taxes	9,112,909	6,506,004	5,638,847	5,472,283	4,573,272
Transient occupancy taxes	649,415	678,438	612,474	591,116	584,160
Other taxes	1,694,786	2,172,574	2,035,238	1,821,326	1,899,648
Investment earnings	203,973	603,795	309,988	795,691	1,216,644
Miscellaneous	343,287	580,398	577,213	1,071,486	841,992
Gain (loss) on sale of capital assets	31,374	16,304	26,983	75,607	14,184
Transfers	172,913	1,718,751	1,065,193	2,538,648	1,305,047
Special items - Transfers of assets	-	-	-	-	-
Total governmental activities	16,248,724	15,847,933	13,103,368	15,309,953	13,192,403
Business type activities:					
Other taxes	171,878	58,333	70,353	61,049	98,923
Investment earnings	120,594	210,257	262,948	19,076	19,315
Miscellaneous	26,004	34,976	28,170	25,478	35,542
Gain (loss) on sale of capital assets	39,821	4,250	14,476	(11,968)	(52,915)
Transfers	(172,913)	(1,718,751)	(1,065,193)	(2,538,648)	(1,305,047)
Total business type activities	185,384	(1,410,935)	(689,246)	(2,445,013)	(1,204,182)
Total primary government	$ 16,434,108	$ 14,436,998	$ 12,414,122	$ 12,864,940	$ 11,988,221
Change in Net Position					
Governmental activities	$ 1,134,946	$ (3,069,918)	$ (2,263,233)	$ 11,491,830	$ 3,693,269
Business type activities	(956,149)	473,663	(1,388,274)	(358,978)	(963,013)
Total primary government	$ 178,797	$ (2,596,255)	$ (3,651,507)	$ 11,132,852	$ 2,730,256

City of Madera
Schedule 3
Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2022	2021	2020	2019	2018
General fund					
Nonspendable	$ 149,510	$ 139,843	$ 249,637	$ 202,901	$ 601,522
Restricted	-	-	401,700	4,934,403	-
Committed	10,903,504	11,194,964	10,292,405	10,483,246	11,574,005
Assigned	16,614,848	13,906,278	6,763,704	5,528,814	1,199,518
Unassigned	10,908,284	5,482,689	7,398,714	3,049,282	4,673,303
Total general fund	38,576,146	30,723,774	25,106,160	24,198,646	18,048,348
All other governmental funds					
Nonspendable	-	4,010	3,815	27	42
Restricted	43,876,531	45,692,871	55,277,667	39,377,503	35,986,212
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	(1,300,623)	(1,460,591)	(959,555)	-	-
Total all other governmental fund	42,575,908	44,236,290	54,321,927	39,377,530	35,986,254
TOTAL FUND BALANCES	$ 81,152,054	$ 74,960,064	$ 79,428,087	$ 63,576,176	$ 54,034,602

City of Madera
Schedule 3
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2017	2016	2015	2014	2013
General fund					
Nonspendable	$ 272,102	$ 368,959	$ 258,252	$ 282,184	$ 362,753
Restricted	-	-	646,823	87,453	-
Committed	-	-	-	-	-
Assigned	1,199,518	1,199,518	727,159	1,199,518	1,174,374
Unassigned	13,968,482	12,879,473	12,326,175	11,280,658	8,651,615
Total general fund	15,440,102	14,447,950	13,958,409	12,849,813	10,188,742
All other governmental funds					
Nonspendable	-	8,547,157	-	-	-
Restricted	33,857,600	23,974,874	32,277,375	32,615,786	25,059,067
Committed		-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(231,803)	(221,039)	42,897	(148,056)
Total all other governmental fund	33,857,600	32,290,228	32,056,336	32,658,683	24,911,011
TOTAL FUND BALANCES	$ 49,297,702	$ 46,738,178	$ 46,014,745	$ 45,508,496	$ 35,099,753

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2022	2021	2020	2019	2018
Revenues					
Taxes	$ 4,971,690	$ 4,331,022	$ 4,613,254	$ 4,332,639	$ 3,825,921
Sales and use taxes	19,440,017	16,894,337	15,227,811	13,399,196	13,262,908
Other taxes	2,644,500	1,921,747	2,114,190	2,081,211	1,707,452
Use of money and property	(689,229)	323,569	1,378,494	2,078,944	392,428
Franchises	763,276	721,028	688,563	649,666	666,238
Licenses, permits and fees	1,174,652	1,555,955	1,106,424	1,322,830	1,049,103
Fines	436,032	452,319	494,823	591,298	588,584
Intergovernmental	17,976,535	17,641,730	13,620,058	16,380,444	11,781,034
Charges for services	4,995,341	5,118,683	4,091,909	3,322,989	3,457,257
Other revenue	1,212,449	578,896	1,235,377	1,048,977	924,918
Total revenues	52,925,263	49,539,286	44,570,903	45,208,194	37,655,843
Expenditures					
General government	4,301,922	3,628,480	2,691,729	3,075,710	2,106,580
Public protection	20,383,663	19,854,358	18,393,027	17,196,886	16,932,579
Social services	45,991	131,881	198,360	192,633	309,121
Public ways and facilities	6,072,097	3,319,019	5,957,037	4,233,896	3,476,106
Community development	4,548,230	5,839,428	3,130,348	3,429,815	3,800,416
Culture and recreation	3,237,150	2,796,274	3,300,189	4,006,826	3,598,837
Capital outlay	6,955,986	18,538,217	13,834,273	6,802,125	2,519,381
Debt service:					
Principal	1,034,200	401,700	559,403	633,222	1,452,775
Interest	709,092	730,344	351,820	52,341	75,660
Total expenditures	47,288,331	55,239,701	48,416,186	39,623,454	34,271,455
Culture and recreation					
Excess of revenues over (under) expenditures	5,636,932	(5,700,415)	(3,845,283)	5,584,740	3,384,388
Other financing sources (uses)					
Proceeds from sale of property	400	513,267	679,580	46,518	41,691
Proceeds from issuance of long-term debt	-	-	19,432,000	4,005,000	895,900
Premium on bond issuance	-	-	-	648,613	-
Cost of issuance	-	-	(84,752)	(153,613)	-
Transfers in	3,350,930	5,103,755	15,443,432	2,768,183	5,005,541
Transfers out	(2,796,272)	(4,384,630)	(15,773,066)	(2,992,087)	(5,284,157)
Total other financing sources (uses)	555,058	1,232,392	19,697,194	4,322,614	658,975
Net change in fund balances	$ 6,191,990	$ (4,468,023)	$ 15,851,911	$ 9,907,354	$ 4,043,363
Debt service as a percentage of non-capital expenditures	4.3%	3.1%	2.6%	2.1%	4.8%

City of Madera
Schedule 4
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Years				
	2017	2016	2015	2014	2013
Revenues					
Taxes	$ 4,054,503	$ 3,115,740	$ 3,087,520	$ 2,869,599	$ 2,581,565
Sales and used taxes	8,741,373	6,506,004	5,638,847	5,539,847	4,505,707
Other taxes	1,698,487	2,141,433	2,041,961	1,842,002	1,872,250
Use of money and property	358,735	767,778	463,853	961,315	1,366,160
Franchises	649,415	678,438	612,474	591,116	584,160
Licenses, permits and fees	701,825	646,800	595,255	395,730	313,382
Fines	750,388	935,358	985,169	874,861	1,028,320
Intergovernmental	12,654,660	16,326,841	15,934,329	28,437,678	18,255,556
Charges for services	3,497,588	3,240,452	6,041,361	5,775,536	5,489,685
Other revenue	632,560	437,305	908,991	1,453,736	612,804
Total revenues	33,739,534	34,796,149	36,309,760	48,741,420	36,609,589
Expenditures					
General government	1,796,055	2,959,739	5,123,445	4,797,564	4,844,346
Public protection	14,934,669	14,621,471	13,616,969	13,177,569	12,829,516
Social services	405,251	357,699	330,062	510,579	473,128
Public ways and facilities	3,101,070	3,834,908	2,532,178	3,012,275	2,673,089
Community development	3,831,163	3,392,870	3,425,208	2,814,466	2,724,788
Culture and recreation	3,106,938	5,219,577	5,380,767	4,681,217	5,044,076
Capital outlay	3,143,357	7,073,119	5,255,764	10,925,198	6,931,137
Debt service:					
Principal	568,464	977,512	425,970	415,920	439,424
Interest	113,860	266,431	259,255	270,255	291,385
Total expenditures	31,000,827	38,703,326	36,349,618	40,605,043	36,250,889
Excess of revenues over (under) expenditures	2,738,707	(3,907,177)	(39,858)	8,136,377	358,700
Other financing sources (uses)					
Proceeds from sale of property	37,027	9,969	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-	-
Premium on bond issuance	-	1,540,065	157,755	-	-
Cost of issuance	-	-	-	-	-
Transfers in	4,504,230	7,289,955	5,557,426	6,338,959	5,044,924
Transfers out	(4,812,845)	(6,109,973)	(5,111,740)	(4,357,470)	(3,787,978)
Total other financing sources (uses)	(271,588)	2,730,016	603,441	1,981,489	1,256,946
Net change in fund balances	$ 2,467,119	$ (1,177,161)	$ 563,583	$ 10,117,866	$ 1,615,646
Debt service as a percentage of non-capital expenditures	2.4%	3.9%	2.2%	2.3%	2.5%

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City of Madera
Schedule 5
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years (modified accrual basis of accounting)

Sources of Tax Revenues	Business Licenses	Franchise Fees	Property Tax [1]	Sales Tax [2]	Transient Occupancy	Gas Tax [3]	TOTAL
2021-2022	$ 566,564	$ 763,276	$ 4,971,690	$ 19,440,017	$ 1,149,939	$ 2,807,345	$ 29,698,831
2020-2021	291,109	721,028	4,331,022	16,894,337	886,017	2,563,059	25,686,572
2019-2020	578,040	688,563	4,613,254	15,227,811	804,286	2,578,121	24,490,075
2018-2019	442,443	649,666	4,332,639	13,399,196	903,124	2,397,464	22,124,532
2017-2018	447,059	666,238	3,824,186	12,934,817	-	1,607,173	19,479,473
2016-2017	426,375	649,415	3,696,995	8,741,373	-	1,145,897	14,660,055
2015-2016	416,806	678,438	3,115,740	6,506,004	-	1,290,623	12,007,611
2014-2015	408,728	612,474	3,087,520	5,638,847	-	-	9,747,569
2013-2014	392,946	591,116	2,869,599	5,539,847	-	4,007,477	13,400,985
2012-2013	401,462	584,160	2,581,565	4,505,707	-	4,679,304	12,752,198

NOTES:

1) Property tax amounts include state reimbursement of homeowners property tax relief and real property transfer tax.
Property tax for fiscal years 2012 and earlier included redevelopment tax increment.

2) The City passed "Measure T" allowing an additional increase of 0.50% in the local sales tax rate. This local measure became effective on April 1, 2007 and ends on March 31, 2027. In addition, the City passed "Measure K", an additional 0.50% sales tax increase specifically for public safety in November 2016 with no sunset date.

3) Increase in Gas Tax from FY 2010 onward was due to the "Fuel Tax Swap of 2010". This was the addition of Section 2103 fund allocation from a new motor vehicle excise tax that replace the allocation from Prop. 42 sales tax on gasoline.
Figures for fiscal years 2010 and earlier did not include the Prop. 42 revenue.

City of Madera
Schedule 6
Assessed Value of Taxable Property
Last Ten Fiscal Years

CATEGORY	Fiscal Years 2022	2021	2020	2019	2018
Residential	$ 2,496,189,868	$ 2,335,164,803	$ 2,201,293,176	$ 2,035,513,239	$ 1,917,149,489
Commercial	498,301,393	483,155,413	443,426,571	429,900,137	419,282,129
Industrial	169,861,323	174,322,830	178,171,356	179,040,074	172,661,353
Agriculture	14,056,096	13,017,642	13,457,474	12,920,915	5,840,462
Dry Farm	15,746,916	15,306,770	15,019,028	15,391,780	14,096,409
Government	-	2,036,417	2,054,539	-	6,069
Institutional	1,603,250	1,920,464	1,282,549	1,674,829	2,113,776
Irrigated	1,697,771	1,680,888	1,635,256	1,603,053	1,598,326
Cross Reference	38,833,078	40,913,367	37,692,391	39,817,937	36,669,788
Vacant Land	207,422,925	196,572,803	183,027,173	219,593,087	175,896,575
SBE Non-Unitary	548,402	548,402	625,460	625,460	625,460
Unsecured	305,755,769	307,490,035	287,932,288	280,734,337	237,615,373
Unknown	643,408	638,191	628,316	1,236,714	4,352,697
TOTALS	3,750,660,199	3,572,768,025	3,366,245,577	3,218,051,562	2,987,907,906
Total Direct Rate	0.12699	0.13147	0.13198	0.13281	0.13369

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

Source: HdL Coren Cone

City of Madera
Schedule 6
Assessed Value of Taxable Property (Continued)
Last Ten Fiscal Years

CATEGORY	Fiscal Years 2017	2016	2015	2014*	2013
Residential	$ 1,824,835,555	$ 1,739,590,175	$ 1,629,686,371	$ 1,518,325,305	$ 1,452,100,000
Commercial	403,687,826	386,226,705	376,032,631	366,862,480	367,484,877
Industrial	166,063,864	178,416,598	170,784,960	164,018,245	165,058,550
Agriculture	5,275,944	5,153,044	5,042,110	4,791,797	4,700,012
Dry Farm	13,830,501	11,764,375	12,516,645	12,649,078	10,825,312
Government	5,950	5,861	5,747	5,722	5,610
Institutional	1,295,250	1,558,852	1,348,373	1,242,996	1,178,843
Irrigated	1,566,070	1,541,526	1,510,496	1,502,446	1,465,896
Cross Reference	35,511,414	34,716,877	28,515,201	23,735,117	20,865,776
Vacant Land	166,553,864	155,926,515	153,947,112	158,636,497	159,890,090
SBE Non-Unitary	743,768	743,768	743,768	743,768	769,547
Unsecured	221,973,452	201,164,923	200,566,825	191,093,988	182,827,178
Unknown	4,025,707	3,939,930	3,939,713	3,540,012	3,313,737
TOTALS	2,845,369,165	2,720,749,149	2,584,639,952	2,447,147,451	2,370,485,428
Total Direct Rate	0.13243	0.13255	0.1328	0.13242	0.38898

NOTES:

Exempt values are not included in Total

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

* Beginning in 2013/14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. For the purposes of this report, residual revenue is assumed to be distributed to the City in the same proportions as general fund revenue.

Source: HdL Coren Cone

City of Madera
Schedule 7
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years 1	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	$ 3,804,550	$ 3,763,833	98.93%	$ 5,281	$ 3,769,114	100.42%
2021	3,591,118	3,582,748	99.77%	-	3,582,748	100.42%
2020	3,409,931	3,394,991	99.56%	4,184	3,399,175	99.15%
2019	3,229,350	3,127,793	96.86%	23,314	3,151,107	97.58%
2018	3,128,370	3,093,867	98.90%	1,000	3,094,867	98.93%
2017	2,933,663	2,917,792	99.46%	(10,357)	2,907,435	99.11%
2016	N/A	N/A	0.00%	-	-	0.00%
2015	N/A	N/A	0.00%	-	-	0.00%
2014	N/A	N/A	0.00%	-	-	0.00%
2013	N/A	N/A	0.00%	-	-	0.00%

NOTES:

1) Delinquent tax collections are recorded in the current levy year and the County does not give the detail as to the levy year for delinquent tax collections. Delinquent tax collections do not include interest and penalties.

N/A - Information not available

City of Madera
Schedule 8
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30,	City of Madera	Madera Unified School District	State Center Community College	County-wide	Total
2022	0.0%	12.5%	1.8%	100.0%	114.3%
2021	0.0%	12.5%	1.8%	100.0%	114.3%
2020	0.0%	16.5%	2.6%	100.0%	119.1%
2019	0.0%	9.7%	2.3%	100.0%	112.0%
2018	0.0%	10.3%	2.6%	100.0%	112.9%
2017	0.0%	11.4%	0.8%	100.0%	112.2%
2016	0.0%	12.8%	0.8%	100.0%	113.6%
2015	0.0%	7.3%	0.9%	100.0%	108.2%
2014	0.0%	7.9%	1.0%	100.0%	108.8%
2013	0.0%	7.6%	0.9%	100.0%	108.5%

Note: The basis for the tax rates is $100 per assessed valuation. Only 1% of the value is taxed.

Source: Madera County Auditor-Controller Tax Rate Book

City of Madera
Schedule 9
Top Ten Principal Property Taxpayers
Fiscal Year 2022 and Ten Years Prior

	2021-2022			2012-2013		
Taxpayer	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
John Hancock Life Insurance Co.	1	$ 52,329,562	1.40%			
David L and Partrica R Berry	2	23,821,354	0.64%	1	24,568,289	1.01%
Ready Roast Nut Company	3	21,921,187	0.58%			
Sealed Air Corporation	4	19,972,553	0.53%	4	18,006,633	0.74%
Newman Development Group of Madera	5	19,190,501	0.51%	3	18,796,917	0.77%
Crossroads Madera	6	18,762,995	0.50%			
The Almond Company	7	18,053,630	0.48%			
OldCastle Precast Inc	8	17,572,821	0.47%	2	19,602,382	0.80%
Loves Country Stores of CA	9	17,524,512	0.47%			
Yosemite Point Partnership	10	15,218,286	0.41%			0.00%
Lowes HIW Inc				6	16,572,292	0.68%
Advanced Drainage System				5	17,373,795	0.71%
Berry & Berry, Inc.				9	14,930,981	0.61%
Yosemite Point Partnership				8	15,003,112	0.61%
Eurodrip USA, Inc.				7	16,194,585	0.66%
DMP Development Corp				10	12,767,200	0.52%
Top Ten Totals		$ 224,367,401	5.98%		$ 173,816,186	7.11%
CITY TOTALS		$ 3,750,660,199			$ 2,443,191,890	

Source: HdL Coren Cone

City of Madera
Schedule 10
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES							
Fiscal Year	General Obligation Bonds	Redevelopment Bonds [b]	Special Assessment Bonds	Loans Payable	Finance Purchase	Total Primary Government	Percentage of Personal Income [a]	Per Capita [a]
2022	$ -	$ 31,580,000	$ -	$ 414,200	$ 18,644,000	$ 50,638,200	4.24%	$ 769
2021	-	32,970,000	-	525,400	19,432,000	52,927,400	4.43%	804
2020	-	34,295,000	-	633,600	19,595,500	54,524,100	4.71%	824
2019	-	39,862,859	-	738,900	492,602	41,094,361	3.84%	628
2018	-	43,765,850	-	863,554	1,023,325	45,652,729	4.59%	687
2017	-	45,039,358	-	60,088	2,425,766	47,525,212	4.95%	718
2016	-	46,207,821	2,683,119	98,022	3,002,145	51,991,107	5.67%	787
2015	-	47,346,304	2,722,525	661,052	1,874,496	52,604,377	5.82%	803
2014	-	48,439,787	2,756,931	842,091	1,964,615	54,003,424	6.03%	857
2013	-	49,488,270	2,786,337	1,053,926	2,179,997	55,508,530	6.20%	881

NOTES:

a) See Schedule 13 Demographic and Economic Statistics for personal income and population data

b) As of February 1, 2012 all redevelopment agencies in California ceased to exist per ABX1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

City of Madera
Schedule 11
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

	GOVERNMENTAL ACTIVITIES						
Fiscal Year	General Obligation Bonds	Redevelopment Bonds [c]	Special Assessment Bonds	Total	Percentage of Taxable Assessed Property Values [a]	Per Capita [b]	
2022	-	31,580,000	-	31,580,000	0.84%	$	480
2021	-	32,970,000	-	32,970,000	0.92%	$	501
2020	-	34,295,000	-	34,295,000	0.91%	$	518
2019	-	39,862,859	-	39,862,859	1.18%	$	609
2018	-	43,794,788	-	43,794,788	1.36%	$	659
2017	-	45,039,358	-	45,039,358	1.51%	$	680
2016	-	46,231,429	2,683,119	48,914,548	1.72%	$	740
2015	-	47,379,250	2,722,525	50,101,775	1.84%	$	765
2014	-	48,459,969	2,756,931	51,216,900	1.98%	$	813
2013	-	49,455,270	2,786,337	52,241,607	2.13%	$	829

NOTES:

a) Assessed Value and Actual Value of Taxable Property - provided by HdL, Coren & Cone provided data

b) Demographic and Economic Statistics for personal income and population data - Schedule 13

c) As of February 1, 2012 all redevelopment agencies in California ceased to exist per ABX1 26. The Madera Redevelopment Agencies' obligations were transferred to the Successor Agency.

City of Madera
Schedule 12
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022

2021-22 Assessed Valuation: $3,750,660,199

OVERLAPPING TAX AND ASSESSMENT DEBT:		Debt Outstanding 6/30/2022	% Applicable [1]		City's Share of Debt as of 6/30/22
State Center Community College District	$	318,565,000	3.756%	$	11,965,301
Madera Unified School District		160,298,173	49.620%	$	79,539,953
City of Madera Community Facilities District No. 2006-1		2,157,060	100.000%	$	2,157,060
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT				$	93,662,314
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:					
Madera County General Fund Obligations		71,995,078	22.133%	$	15,934,671
Madera County Board of Education General Fund Obligations		20,097,040	22.133%		4,448,078
Madera Unified School District Certificates of Participation		85,080,000	49.620%		42,216,696
City of Madera General Fund Obligations		**23,151,100**	**100.000%**		**23,151,100**
TOTAL DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT				$	85,750,545
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$	31,580,000	98.851%	$	31,217,146
TOTAL DIRECT DEBT				**$**	**23,151,100**
TOTAL OVERLAPPING DEBT				$	187,478,905
COMBINED TOTAL DEBT				**$**	**210,630,005**

NOTES:

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: MuniServices, LLC

City of Madera
Schedule 13
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018
Assessed value	$ 3,750,660,199	$ 3,750,525,788	$ 3,572,633,614	$ 3,366,111,166	$ 3,214,555,536
Debt limit (15% of assessed value)	562,599,030	562,578,868	535,895,042	504,916,675	482,183,330
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	562,599,030	562,578,868	535,895,042	504,916,675	482,183,330
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 13
Legal Debt Margin Information (Continued)
Last Ten Fiscal Years

Legal Debt Margin Calculation	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
Assessed value	$ 2,984,863,745	$ 2,843,541,362	$ 2,717,869,926	$ 2,580,951,334	$ 2,443,191,890
Debt limit (15% of assessed value)	447,729,562	426,531,204	407,680,489	387,142,700	366,478,784
Debt applicable to limit:					
General obligation bonds	-	-	-	-	-
Less: Amount set aside for repayment of general obligation debt	-	-	-	-	-
Total net debt applicable to limit	-	-	-	-	-
Legal Debt Margin	447,729,562	426,531,204	407,680,489	387,142,700	366,478,784
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES:

Under State Finance Law, the City's outstanding general obligation debt should not exceed 15% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

City of Madera
Schedule 14
Pledged Revenue Coverage
Last Ten Fiscal Years

2015 Water and Wastewater Revenue Bonds

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2022	$ 24,441,447	$ 12,898,231	$ 1,250,000	$ 905,760	5.98
2021	23,085,235	11,537,418	1,200,000	950,160	5.37
2020	23,244,181	10,309,898	1,155,000	992,895	4.80
2019	21,434,207	6,380,941	1,120,000	1,034,335	2.96
2018	20,664,801	4,378,989	1,075,000	1,074,110	2.04
2017	17,181,561	1,139,743	1,040,000	1,112,590	0.53
2016	14,673,722	3,883,912	70,000	275,697	11.24
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-

2019 Water Refunding Bonds

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2022	$ 13,465,525	$ 7,402,503	$ 418,148	$ 214,592	11.70
2021	12,511,993	6,379,309	409,781	225,466	10.04
2020	12,428,666	6,697,361	374,080	40,336	16.16
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-
2013	-	-	-	-	-

City of Madera
Schedule 14
Pledged Revenue Coverage (Continued)
Last Ten Fiscal Years

Wastewater Loans Payable

Fiscal Year	Gross Revenues	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2022	$ 10,792,230	$ 5,495,728	$ 372,000	$ 150,626	10.52
2021	10,573,242	5,158,109	331,996	196,593	9.76
2020	10,823,426	4,645,738	322,295	206,439	8.79
2019	9,776,777	986,633	312,877	215,998	1.87
2018	8,788,389	266,204	303,735	225,278	0.50
2017	8,042,174	613,008	294,860	234,287	1.16
2016	7,407,933	788,484	286,244	243,032	1.49
2015	5,621,814	984,022	277,879	251,522	1.86
2014	6,199,330	491,670	269,760	259,764	0.93
2013	6,487,017	961,248	261,877	267,765	1.81

Successor Agency 2018 Tax Allocation Bonds

Fiscal Year	Special Assessment Collections	Net Revenue Available for Debt Service	Debt Service		Coverage
			Principal	Interest	
2022	$ 2,871,594	$ 2,621,594	$ 1,390,000	$ 1,461,510	0.92
2021	3,375,855	3,056,710	1,325,000	1,516,309	1.08
2020	2,790,658	598,095	1,215,000	1,563,337	0.22
2019	3,343,667	2,227,379	1,215,000	1,777,468	0.74
2018	3,686,763	2,917,577	1,295,000	2,269,784	0.82
2017	3,879,515	2,780,354	1,250,000	2,323,983	0.78
2016	1,951,305	209,883	1,190,000	2,374,693	0.06
2015	6,218,663	5,727,877	1,140,000	2,427,021	1.61
2014	724,744	444,534	1,095,000	2,474,236	0.12
2013	4,877,524	2,730,101	1,055,000	2,516,502	0.76

City of Madera
Schedule 15
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income	Personal Per Capita Income (1)	School Enrollment	Unemployment Rate
2021	65,843	1,194,391	18,139	31,494	9.1%
2020	66,172	1,158,300	17,504	32,144	10.9%
2019	65,415	1,069,038	16,342	31,925	7.8%
2018	66,419	994,407	14,971	31,728	7.7%
2017	66,225	959,263	14,484	31,468	7.3%
2016	66,082	917,664	13,886	31,077	7.9%
2015	65,474	904,576	13,815	30,865	9.1%
2014	63,008	894,966	14,204	30,861	9.6%
2013	63,008	895,029	14,205	30,478	16.0%
2012	63,040	884,325	14,028	30,308	17.5%

NOTES:

Data provided by HdL, Coren & Cone

[1] Demographic data has a lag because of time to tabulate, 2022 data not available at this time.

Source: MuniServices, LLC
www.cde.ca.gov

City of Madera
Schedule 16
Principal Employers
Fiscal Year 2022 and Ten Years Prior

2021-2022				2012-2013			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
Madera Unified School District	3500	1	7.78%	Madera Unified School District	2139	2	6.22%
County of Madera	1700	2	3.78%	County of Madera	1188	3	3.45%
Madera Community Hospital	950	3	2.11%	Madera Community Hospital	936	4	2.72%
Camarena Health	700	4	1.56%				
Wal Mart	350	5	0.78%				
City of Madera	310	6	0.69%	City of Madera	310	7	0.90%
Community Action Partnership of Madera Co	235	7	0.52%				
Vallarta Supermarket	175	8	0.39%				
JBT Food Tech	165	9	0.37%	JBT Food Tech	143	8	0.42%
Lowe's	150	10	0.33%				
				Valley Children's Healthcare	2500	1	7.27%
				Constellation Wines	400	5	1.16%
				Ardagh Group	350	6	1.02%
				Evapco West	140	9	0.41%
				Georgia Pacific Corp	125	10	0.36%
	8235		4.64%		8231		11.53%
Total City Employment			44,980				34,400

Source: 2021-22 data based on City of Madera 2022-23 Budget

Source: California Employment Department or employer provided

(-) No data available.

Source: MuniServices LLC

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City of Madera
Schedule 17
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years (As of June 30)

	Fiscal Years									
FUNCTION/PROGRAM	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
City Attorney	0	0	0	2	2	2	2	2	2	2
City Council	7	7	7	7	7	7	7	7	7	7
City Manager	3.7	2.7	2.7	1.7	1.95	2.7	0.7	0.7	1	2
City Clerk	2	2	2	2	2	2	2	2	2	2
Finance	24.9	27.7	24.89	24.73	23.73	24.5	24.03	24.45	25.48	25.28
Information Technology	4	4.2	4.17	4.25	4	4	4	4	4	4
Human Resources	4	4	4	4	4	4	4	4	4	4
Community Development	10.8	14.9	18.97	19.59	21.46	21.86	22.13	21.38	21.27	24.8
Planning Commissioners	0	0	0	0	0	0	0	0	0	0
Public Safety										
Police Officers-Sworn	71	71	70.3	70.01	69.84	60	57.25	57	57	58
Other Full-Time Employees	24	24	24	23.48	23.48	20	20	20	20	20.26
Public Works										
Engineering	19.9	17.9	13.63	14.67	11.21	11.69	11.85	10.74	10.61	11.52
Maintenance	24.7	17.5	34.45	27.33	28.88	29.57	30.97	30.71	34.78	28.8
Transit Services	5.3	1.7	2.7	3.08	3.08	3.38	3.38	2.98	2.98	3.73
Airport	1.9	1.9	2.86	2.88	2.98	2.46	2.46	2.36	2.58	2.36
Solid Waste Disposal	0.7	0.7	1	6.48	8.88	9.02	7.77	6.69	3.38	5.48
Storm Drainage	4.8	4.1	5.45	5.74	4.54	5.19	4.89	5.89	5.45	6.2
Waster	15.1	18.4	22.34	23.08	25.18	20.66	18.66	16.81	14.74	16.76
Wastewater/Sewer	19.7	25.1	24.66	26.29	26.62	20.32	20.07	19.04	17.59	20.49
Waste Disposal Recycling	0	0	0	1	1.3	1.35	1.3	1.2	0	0
Successor Agency/RDA	0.5	0.5	1	1.8	2.3	2.3	2.3	2.59	2.62	2.62
Culture & Recreation	49.1	37.4	47.64	51.42	56.05	61.12	60.9	53.01	45.67	47.89
Total	293.1	282.7	313.76	322.53	330.48	315.12	307.66	294.55	284.15	295.19

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30)

FUNCTION/PROGRAM	Fiscal Years				
	2022	2021	2020	2019	2018
Police					
Physical Arrests	2,653	1,789	1,829	2,381	1,585
Parking Violations	541	1,432	2,189	1,417	953
Traffic Violations	2,676	2,206	3,385	5,141	1,824
Community Development					
Building Permits Issued	3,010	2,236	1,797	2,202	2,390
Building Inspections Performed	20,369	12,003	12,003	13,322	16,106
Planning Permits Issued	270	200	153	196	234
Public Services					
Street Resurfacing (miles)	11	16	3	5	6
Street Light Replacement [a]	186	115	86	64	92
Potholes Filled	4,836	2,864	2,012	2,341	2,703
Waste Water Average Daily Treatment (millions of gallons)	5	5	5	5	5
Transit Route (Service) Miles	238,887	258,599	317,504	352,476	140,033
Transit Passenger Count	52,164	54,683	95,326	108,535	143,746
Parks & Recreation					
Sports Field Participation	1,603	360	1,802	1,701	N/A
Community Center/Gym/Pool Participation	14,170	24,728	31,779	38,271	N/A
Other Participation	10,152	86,364	124,062	133,186	N/A

NOTES:

N/A - Information not available

Source: Various City Departments

City of Madera
Schedule 18
Operating Indicators by Function/Program
Last Ten Fiscal Years (As of June 30) (Continued)

	Fiscal Years				
FUNCTION/PROGRAM	2017	2016	2015	2014	2013
Police					
Physical Arrests	1,014	N/A	N/A	N/A	N/A
Parking Violations	777	N/A	N/A	N/A	N/A
Traffic Violations	2,801	N/A	N/A	N/A	N/A
Community Development					
Building Permits Issued	N/A	N/A	N/A	N/A	N/A
Building Inspections Performed	15,186	N/A	N/A	N/A	N/A
Planning Permits Issued	211	N/A	N/A	N/A	N/A
Public Services					
Street Resurfacing (miles)	4	8	5	N/A	N/A
Street Light Replacement [a]	206	N/A	N/A	N/A	N/A
Potholes Filled	2,542	N/A	N/A	N/A	N/A
Waste Water Average Daily Treatment (millions of gallons)	5	5	5	5	5
Transit Route (Service) Miles	366,788	N/A	N/A	N/A	N/A
Transit Passenger Count	142,991	N/A	N/A	N/A	N/A
Parks & Recreation					
Sports Field Participation	N/A	N/A	N/A	N/A	N/A
Community Center/Gym/Pool Participation	N/A	N/A	N/A	N/A	N/A
Other Participation	N/A	N/A	N/A	N/A	N/A

NOTES:

Source: Various City Departments

City of Madera
Schedule 19
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

FUNCTION/PROGRAM	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (marked)	19	41	41	35	35	34	N/A	N/A	N/A	N/A
Motorcycle unit	5	5	4	4	5	3	N/A	N/A	N/A	N/A
K-9 unit	3	3	3	3	3	3	N/A	N/A	N/A	N/A
Streets										
Streets (miles)	199	199	199	160	N/A	N/A	N/A	N/A	N/A	N/A
Streetlights	3309	3000	3000	3000	N/A	N/A	N/A	N/A	N/A	N/A
Traffic Signals										
CalTrans maintained	16	15	15	15	N/A	N/A	N/A	N/A	N/A	N/A
City of Madera maintained	34	32	29	29	N/A	N/A	N/A	N/A	N/A	N/A
Culture & Recreation										
Total Park Acreage	160	159	159	151	N/A	N/A	N/A	N/A	N/A	N/A
Parks	16	15	15	13	N/A	N/A	N/A	N/A	N/A	N/A
Baseball Fields	2	2	2	2	N/A	N/A	N/A	N/A	N/A	N/A
Softball Fields	9	9	9	9	N/A	N/A	N/A	N/A	N/A	N/A
Soccer Fields	7	7	7	7	N/A	N/A	N/A	N/A	N/A	N/A
Football Fields	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
Tennis Courts	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
Swimming Pools	3	3	3	3	N/A	N/A	N/A	N/A	N/A	N/A
Community Centers	3	3	3	3	N/A	N/A	N/A	N/A	N/A	N/A
Waste Water										
Sanitary Sewers (miles)	375	375	375	408	0	0	0	0	0	0
Storm Sewers (miles)	0	0	0	0	0	0	0	0	0	0
Treatment Capacity (millions of gallons/day)	0	0	0	0	0	0	0	0	0	0
Transit Services										
Minibuses										
Fixed Route	13	13	13	13	13	13	N/A	N/A	N/A	N/A
Dial A Ride	6	6	6	6	6	6	N/A	N/A	N/A	N/A
Bus Shelters	80	80	80	80	80	80	N/A	N/A	N/A	N/A

NOTES:

N/A - Information not available

Source: Various City Departments



Madera City Council Agenda
02/15/23

Agenda Item E-2
Update on Temporary Barricade Along Hazel Avenue

There is no written report for this item.

Madera City Council Agenda
02/15/23

Agenda Item E-3
Emergency Repairs to Avenue 13 Sewer Trunk Main at Granada Drive – Update #2

There is no written report for this item.

REPORT TO CITY COUNCIL

Approved by:

Keith Helmuth, City Engineer

Arnoldo Rodriguez, City Manager

Council Meeting of: February 15, 2023

Agenda Number: E-4

SUBJECT:

Yosemite Avenue Improvement Grant Opportunities

RECOMMENDATION:

This report is submitted for City Council (Council) consideration of options in the pursuit of grants used to fund certain improvements presented in the State Route 145 Yosemite Avenue as Downtown Main Street Plan (Plan)

SUMMARY:

In April 2020, the Council adopted the Plan. This Plan was created to guide the development and redevelopment of the downtown district toward the vibrant, multi-cultural hub envisioned by Vision Madera 2025 and the City's General Plan. Caltrans has a project to improve State Route 145 for which they have indicated a willingness to construct some of the recommendations from the Plan. Because Caltrans does not have sufficient funding to incorporate all the recommendations from the Plan into their project, City staff, at the direction of Council, is attempting to generate additional funding, through grants, including the recently submitted Reconnecting Communities Pilot Program (RCP), to help complete these improvements.

DISCUSSION:

Within the Plan, multi-modal improvements and complete streets elements were identified for Yosemite Avenue and the downtown area. The goal of these improvements is to help provide a safer environment, reduce congestion, reduce greenhouse gas emissions, and help make the downtown area a destination for the community.

As Council is aware, Caltrans is currently working on a project to repave State Route 145 from Pecan Avenue to beyond Tozer Street. After discussions between Caltrans and the City, Caltrans agreed to incorporate certain improvements identified in the Plan into their project. With additional funding they secured, Caltrans has previously agreed to design and construct Yosemite

Avenue to include a road diet, which will reduce the number of travel lanes from two in each direction to one in each direction. They have also agreed to incorporate Complete Streets elements into their project. These elements include:

- Bulb-outs at the intersections
- Traffic Circles,
- High visibility crosswalks, and
- Sidewalk where gaps exist

Because of funding limitations, however, Caltrans cannot construct all the recommended Yosemite Avenue improvements from the Plan on Yosemite Avenue. As a result, Council directed staff to pursue the RCP grant through an agreement with Mark Thomas to prepare the grant application and potentially one other grant that had not been determined at that time. The application for the RCP grant was submitted on October 13, 2022. As of the time this report was completed, results had not been received. Because there was no designated time in which results would be published, it can only be hoped that the results (positive of course) of that grant application will be received prior to this meeting.

Prior to a decision to submit the RCP grant application, staff considered alternate ways to construct the recommended improvements. A couple of options:

- One option was to obtain grant funding that could then be added directly to the Caltrans project where their existing design and subsequent construction contract could build the improvements. This option was pursued with the RCP grant.

- A second option would be for the City to obtain a grant of our own for a separate capital project that would follow the completion of the Caltrans project. This second option could also include improvements that extend outside the limits of the Caltrans project that were also studied as part of the Plan. This alternative has not been pursued as of this time. As such, it, or a variation thereof, represents part of this discussion.

Because the results of the RCP were not known prior to the completion of this report, it includes alternatives for Council consideration based on successful or unsuccessful RCP grant results. The alternatives also consider funding opportunities that include other grants and transportation funding that may be available for use.

Possible funding sources were identified as part of the Yosemite Funding Recommendation Memo submitted by Mark Thomas in December 2022. This memo can be found in Attachment 1 (State Route 145 Downtown Madera Funding Pursuits – Draft).

A summary list of the funding opportunities is found in Table 1.

Table 1: Funding Matrix					
Program	**Call for Projects (Time)**	**Success Rate**	**Available off State System?**	**Typical City Funding Source?**	**Current Applications/ Status?**
State Transportation Improvement Fund (STIP)[1]	Even Years	Low	No	-	-
Local Partnership Program (LPP) (formulaic and competitive)	Even Years	Medium	Yes	Yes – Pavement Rehab	No application pending
Active Transportation Program (ATP)	Even Years	High	Yes	-	City unsuccessfully applied in 2022
Reconnecting Communities: Highways to Boulevards (RC:H2B)	This year – Date unknown	High	No	-	High
Clean California Local Grant Program (CCLGP)	2/14/23	High	Yes	-	Yes – Parks Department
Transportation Development Act (TDA)	Allocated Annually	High		Yes – Transportation Projects and Maintenance	None required
Regional Surface Transportation Program (RSTP) Exchange	Allocated Annually	High	Yes	Yes – Transportation Projects	None required
Congestion Mitigation and Air Quality (CMAQ)[2]	Next Call - 2023	High	Yes	Yes – Through application to MCTC	-
Highway Safety Improvement Program (HSIP)[1]	Even Years	Medium	Yes	-	-
Rebuilding American Infrastructure with Sustainability and Equity (RAISE)	2/28/23	Medium	Yes	-	City is pursuing though Mark Thomas
Infrastructure for Rebuilding America (INFRA)[3]	Annual – Next Date-Unknown	Low	Yes	-	-
Mega Program (Mega)[4]	Annual – Next Date-Unknown	Low	Yes	-	-
Safe Streets and Roads for All (SS4A)	Annual – April 2023	Medium	Yes	-	-
Reconnecting Community Pilot (RCP) Program	Annual – Next Date-Unknown	High	No	-	Awaiting Results

[1] Need Local Road Safety Plan to apply for this grant

[2] City typically uses for alleys, shoulders, signals

[3] 40% Match
[4] Project must be located outside of Urbanized boundaries.

Table 1 includes 14 possible funding sources. Four funding options are funds that the City receives regularly or semi-regularly. As such, they should not be considered a new source of funding. Use of such funds may result in a shift of funding from a previously approved project or fund that would typically fund projects such as pavement rehabilitation. One, (STIP) is not ordinarily allocated to the local agencies from staff experience though it does have an extremely minimal award amount and a low probability of success. One source (RCP) has already been applied for. Subtracting the above sources, there are eight remaining sources, three of which have a low probability of success.

Of the remaining sources, the memo recommended three grant opportunities among the extensive list found in the memo as options to pursue. Those recommended opportunities are:

- RAISE grant - This grant, due February 28, was noted as having a medium chance of success by Mark Thomas. Though two primary concerns were noted, given the due date of February 28, Mark Thomas has been directed to prepare this grant. Their concerns are:
    1) Overlapping federal grant requests, and
    2) The fact that the County was just awarded $25,000,000 for the SR 41 widening Rural Grant. It's not very common for areas to win multiple federal discretionary grants in one year.
- Clean California Grant - This program is geared towards funding landscape, shade trees, and aesthetic features. The call for projects should be issued in February.
- Reconnecting Community: Highways to Boulevards grant. Caltrans will need to be labeled as the applicant, but Mark Thomas indicates they can prepare the application on their behalf. It is uncertain when the call for projects will be released. It is expected in early 2023.

Staff believes there are two primary alternatives to consider while pursuing additional grant funding. The first is if the RCP grant application is successful, the second is if the grant application is not successful. These are discussed below.

<u>Successful RCP Grant Award</u>

If successful, additional funds would not be required to be added to the Caltrans project. This is because the RCP grant with a total of $10,000,000, $5,000,000 of which would be a match is more than is necessary for the $3,500,000 in improvements identified by Mark Thomas. The match will be secured using Caltrans funding already applied to the project. Because only $3,500,000 in improvements were identified from the Plan, the remaining $1,500,000 can be used for any other previously unidentified enhancements or it can be used by Caltrans to offset other costs.

Under this alternative, Council may wish to apply for other grants for improvements outside the limits of Yosemite Avenue as presented in the Plan. For example, improvements along Lake Street, Fourth Street, D Street or any other street within the Plan can be considered. As the various grants identified above are typically geared toward specific improvements, prioritizing sections of the Plan would allow for a more focused grant application that meets the criteria of the specific grant. Improvements can focus on any number of the recommendations in the Plan, such as landscaping, street lighting, pedestrian safety, or wayfinding. Attachments 2 and 3 show the Downtown Conceptual Master Plan and Cost Estimate Matrix from the Plan. These items generally describe the proposed improvements and their respective costs that were approved by Council.

The number of possible funding sources for the recommended projects are limited. For example, while installation of landscape irrigation may be eligible for funding under the RCP grant, it would not be for grants such as ATP, SS4A or HSIP wherein the projects are expected to show safety benefits. Additionally, successful awards of ATP, SS4A and HSIP grants require more than the mere statement that safety is improved. Award of these grants are subjected to a relative comparison to other applications with the goal of awarding to only those projects that can illustrate a project that has the greatest potential amongst those submitted for increased safety (i.e., improvements are installed in hot or hotter spots than the competition). As such, it is important to understand the competitiveness of the projects submitted for award.

If Council wishes to implement safety related improvements, a focus on Fourth Street, Lake Street, and Sixth Street as three examples with application or applications to ATP, SS4A or HSIP.

An application for RC:H2B would not appear to be logical unless the RCP grant is unsuccessful. Otherwise, there are no improvements left to be constructed on Yosemite as they are already in the Caltrans project. Caltrans will need to agree that they can accommodate the delay associated with possible award of this grant application.

<u>Unsuccessful RCP Grant Award</u>

Under this alternative, the focus can be on completing improvements along Yosemite Avenue to supplement the Caltrans project. Ideally, if successful with a subsequent grant, this work can be added to the existing Caltrans project but may need to be a separate capital project for the City. The pursuit of grants within state right-of way will need to be timely if they are to be built into the existing Caltrans project as their staff has already expressed concerns with regard to the wait for results on the RCP grant. Depending on the success of Caltrans to retain other grants already awarded to their project, they may not be in a position to wait for future grants.

For work within the State right of way, Caltrans would need to agree to one of two methods of delivery:

1) They find that their project can absorb the additional time required to be alerted to the results of a future grant and delay work in whatever means is necessary to ensure other project funding sources are not jeopardized, or
2) They allow that a follow-on project can be implemented by the City or possibly Caltrans. This scenario may automatically preclude certain improvements currently envisioned in the RCP grant such as relocating existing curbs further into the street to create wider sidewalks.

FINANCIAL IMPACT:

There is no fiscal impact to the City's General Fund. Various grant applications may impact transportation funding, for which staff will present those applications for Council's consideration. Council, during the Council meeting of October 5, 2022 allowed that as much as $1,000,000 could be allocated toward a project. This commitment or some other amount would likely be necessary for other grant applications.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 151 – Promote the comprehensive revitalization of downtown Madera.

ALTERNATIVES:

Alternatives will be considered as part of Council discussion.

ATTACHMENTS:

1. State Route 145 Downtown Madera Funding Pursuits – Draft
2. Downtown Conceptual Master Plan
3. Downtown Cost Estimate Matrix

Attachment 1

State Route 145 Downtown Madera Funding Pursuits – Draft

MARK THOMAS

MEMORANDUM

To:	Keith Helmuth and Randy Bell, City of Madera	Project No.:	22-00210
Cc:			
From:	Ryan Bissegger and Stephen Patchan		
Date:	December 23, 2022		
RE:	**State Route 145 Downtown Madera Funding Pursuits - Draft**		

Project Overview

City of Madera (City) has retained Mark Thomas to conduct a project funding analysis to identify project grant resources for the State Route 145 (SR 145) Downtown Madera Capital Preventative Maintenance and Road Diet Project as well as other improvements identified in the SR 145 (Yosemite Avenue) As A Main Street Plan. The funding analysis is summarized in a Grant Funding Resources document attached to this memo. The Grant Funding Resources document outlines funding programs, eligible project components, dates of next funding opportunity, match requirements, and estimated success probability.

Project Background

In 2019, the City developed the SR 145 (Yosemite Avenue) As A Main Street Plan that targeted Yosemite Avenue for improvements to enhance the corridor's role as the City's "Main Street". The plan also identified bicycle, pedestrian, and traffic safety improvements within the City's Downtown streets. The ultimate goal of the plan is to reduce congestion, vehicles miles traveled by residents, reduce greenhouse gas emissions and ultimately make Yosemite Avenue a more attractive destination to live, work and play while boosting economic development opportunities.

Currently, Caltrans is designing a State Highway Operation and Protection Program (SHOPP)-funded project SR 145 Downtown Madera Capital Preventative Maintenance and Road Diet Project. The City has been in discussions with Caltrans to expand the scope of the SHOPP project to include improvements identified in the SR 145 (Yosemite Avenue) As A Main Street Plan. Caltrans is willing to include additional scope items, however, additional funding is needed to pay for the new items. The City is looking for opportunities to secure grant funding to add to the Caltrans SHOPP project as well as implement other identified improvements in the City's Downtown.

Grant Funding Resources Document

The Grant Funding Resources document outlines various grant programs and information to guide the City's project funding strategies. The document includes information on the funding cycles, the amount of funding available, and if the program is comprised of state and/or federal funds. The document also includes information on program requirements such as project types and delivery phases that can be funded by the program, rural set-aside information, matching funds, and program objectives. The document also reflects the future project's eligibility for each program and the success rate for each program.

The funding programs identified in the analysis include:

California State Transportation Programs

- State Transportation Improvement Program (STIP): State and federal funding administered by Madera County Transportation Commission (MCTC) in Madera County for a wide variety of transportation improvements.
- California Transportation Commission (CTC) Local Partnership Program (LPP) Competitive: SB 1 program for agencies with transportation dedicated sales tax or impact fee. Funds multimodal and non-capacity increasing projects.
- CTC Active Transportation Program (ATP): Program for bicycle and pedestrian facilities.
- Reconnecting Communities: Highways to Boulevards (RC:H2B): One time program to fund multimodal corridors to connect communities that have been separated by transportation systems.
- Clean California Local Grant Program (CCLGP): Program to fund beautification and litter removal on public spaces including roadways.
- Transportation Development Act (TDA): Program funds transit facilities as well as bicycle improvements. Funds are allocated to the City directly from the State.
- Regional Surface Transportation Program (RSTP) Exchange: Project is administered by MCTC and funds a wide range of transportation improvements. RSTP funds are typically federal, however, due to the County's population size the federal funds and exchanged for state funds.
- Congestion Mitigation and Air Quality (CMAQ): This program is administered by MCTC and funds projects that reduce congestion and improve air quality such as bicycle and pedestrian improvements and intersection operations/signalization.
- Highway Safety Improvement Program (HSIP): This program is administered by Caltrans and funds projects that install countermeasures to address collision history.

Federal Transportation Programs

- US Department of Transportation (USDOT) Rebuilding American Infrastructure with Sustainability and Equity (RAISE): Funds for improving surface transportation facilities with an emphasis on reducing greenhouse gas emissions and providing transportation equity.
- USDOT Infrastructure for Rebuilding America (INFRA): Program for improving freight mobility and jobs access through surface transportation improvements.
- USDOT Mega Program (Mega): Funds for surface transportation improvements over $100 million in total project costs.
- USDOT Safe Streets and Roads for All (SS4A): Funds for safety enhancements on roadways, including crossings of railroads.
- USDOT Reconnecting Communities Program (RCP): Program focused on improving connections in underserviced communities by eliminating barriers.

MARK THOMAS

Grant Programs Annual Schedules

While the exact dates of Call for Projects and Notices of Funding Opportunities (NOFOs) fluctuate from year to year, there are some standard assumptions that can be used for the purposes of schedule. The schedule below shows each program, if the program is annual or biannual, and anticipated program application preparation durations.

Grant Program	Year											
	J	F	M	A	M	J	J	A	S	O	N	D
RC:H2B (One Time)	■	■	■	■								
CCLGP (Annual)	■	■	■	■								
USDOT RAISE (Annual)	■	■										■
STIP (Even Years)	■	■	■						■	■	■	■
USDOT INFRA (Annual)				■	■							
USDOT Mega (Annual)				■	■							
CTC ATP (Even Years)			■	■	■	■						
RSTP (Annual)						■	■	■				
HSIP (Even Years)							■	■	■			
USDOT SS4A (Annual)					■	■	■	■	■			
USDOT RC (Annual)						■	■	■	■	■		
CMAQ (2023)								■	■	■	■	
CTC LPP (Even Years)								■	■	■	■	

Recommendations and Action Items

Mark Thomas has developed the list of funding recommendations and associated action items below. This will be updated each year as more information is learned about grant programs and as grants are secured.

Recommendations for SR 145

- Pursue 2023 RAISE grant due April 2023.
- Pursue CCLGP tentatively due in April 2023.
- Pursue RC:H2B tentatively due in April 2023.
- Pursue 2023 RCP tentatively due in October 2023.

Action Items

- Determine which of the grant recommendations the City will pursue in 2023.
- Meet with the City's federal lobbyist to discuss pursuing the program and elected official support.
- Discuss with Caltrans the possibility of pursuing RAISE, RC:H2B, and CCLGP.
- Identify priority corridors off of SR 145 to position for future grant funding.

Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
State/Regional Programs				
State Transportation Improvement Program Agency: CTC Website: Link	• Call for project on even years • $138,000 available annually • Comprised of State and Federal Funds	• On federal aid system • Can fund all project phases • PSR is required prior to programming • Support CAPTI • Project outcomes include: ▪ Reduce VMT/GHG ▪ Multimodal facilities ▪ Economic benefits	• Relieves congestion at the crossing to reduce GHG emissions • Provides new bicycle and pedestrian facilities	Low
Local Partnership Program (LPP) Agency: CTC Website: Link	• Call for project on even years • $200 million annually • Comprised of state funds	• Formula funds available only to agencies with voter approved tax or fee • Competitive funds available to agencies with dedicated transportation sales tax or impact fee • Formula funds can fund any project phase • Competitive can only fund CON phase • 50% funding match required • Eligible projects are non-capacity increasing • Projects need to be multimodal and demonstrate VMT and GHG reduction	• MCTC administers Measure T, a ½ cent sales tax • Project reduces GHG emissions and improves the state of good repair • Project is multimodal, supporting bicycle, pedestrian, transit, and vehicles	Medium
Active Transportation Program (ATP) Agency: CTC Website: Link	• Call for project on even years • $130 million annually • Comprised of state and federal funds	• Funds bicycle and pedestrian facilities and safety enhancements • Minimum 25% of funding to disadvantaged communities • Comprised of Statewide, Small Urban/Rural, and MPO components • Recent community engagement is needed to show community support	• Project is located in a disadvantaged community • History of community engagement and support • Fund bicycle and pedestrian improvements throughout downtown	High

Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
Reconnecting Communities: Highways to Boulevards (RC:H2B) Agency: Caltrans Website: Link	• One-time program • $149 million available • Comprised of state funds	• Funds projects removing barriers created by transportation facilities • Minimum award is $3 million • Facility owners must be the applicant • No local match required • Project to support program objectives: ▪ Restore community connectivity ▪ Provide matching funds for federal grant ▪ Public health and equity outcomes for underserved communities ▪ Access to opportunity ▪ Support affordable housing ▪ Avoid/minimize displacement ▪ Community drive transportation	• Project identified by Caltrans last year as a Highways to Boulevards project. • Caltrans will need to be the lead applicant. • Project is located in an underserved community and was developed based upon community input.	High
Clean California Local Grant Program (CCLGP) Agency: Caltrans Website: Link	• 2023 only at this time • $100 million available • Comprised of state funds	• Funds projects install landscape, aesthetics, and transit/non-motorized facilities • Maximum award is $5 million, $3 million most competitive • Local match changes based up underserved community 0% to 50% match • Project to support program goals: ▪ Reduce waste/debris in public right of way ▪ Beautify and restore public spaces ▪ Public health, cultural connection, and placemaking ▪ Advance equity	• Project landscape, shade trees, trash receptacles, and wider sidewalks are eligible • Project is located in an underserved community • Must avoid displacement of people experiencing homelessness	High

Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
Transportation Development Act (TDA) Agency: Caltrans Website: Link	• Funds are provided directly to the City • Comprised of state funds	• Funds transit and bicycle/pedestrian improvements • Agencies can allocate funding to projects, no application is needed	• Transit stops and pedestrian and bicycle improvements can be funded • Use TDA as match for other programs	High
Regional Surface Transportation Program (RSTP) Exchange Agency: MCTC and Caltrans Website: Link	• ~$790,000 annually to the City • Federal funds that are exchanged for state funds • Annual application cycle	• Funds pavement reconstruction, bicycle and pedestrian facilities, and transit improvements • Receive an allocation from MCTC with minimal application	• All project components are eligible • Use funds as a match for other programs	High
Congestion Mitigation and Air Quality (CMAQ) Agency: MCTC Website: Link	• 2019 round was $4.6 million • Comprised of federal funds • Next call for projects in Fall 2023	• Funds transit, traffic signal, and bicycle and pedestrian improvements • Requires 11.47% matching funds • Project to support program objectives: ▪ Reach air quality conformity ▪ Supplement transit services ▪ 20% of funds go to projects with $45/ton of GHG reduction ▪ Quality of life improvements ▪ Benefit underserved communities	• Transit stops, traffic signals, and pedestrian and bicycle improvements can be funded • Fund PE phase for non-SR 145 improvements • Project is located in an underserved community	High
Highway Safety Improvement Program (HSIP) Agency: Caltrans Website: Link	• Call for project on even years • $210 million available • Comprised of federal funds	• Funds safety improvements • Project demonstrate a benefit/cost ratio of 3.5 minimum, average was over 13 • Improvement countermeasures determined by crash history/types	• Fund roadway improvements along 4th Street and 6th Street • Fund pedestrian improvements along 6th street	Medium

Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
Federal Programs				
Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Agency: USDOT Website: Link	• Call for project every year • Size for program varies each cycle, 2023 cycle is $1.5 billion • Comprised of federal funds	• Funds surface transportation improvements • Maximum request $25 million • 20% non-federal matching funds • Project to support program objectives: ▪ Enhance safety ▪ Improve environmental sustainability (reduce GHG emissions) ▪ Improve quality of life (support underserved communities) ▪ Improve mobility ▪ Improve economic competitiveness ▪ Improve state of good repair	• Project meets Areas of Persistent Poverty and Historically Disadvantaged Communities goals and Justice 40 initiative • Project enhances safety and reduces GHG emissions • Project improves the state of good repair and provides multimodal facilities	Medium
Infrastructure for Rebuilding America (INFRA) Agency: USDOT Website: Link	• Call for project every year • Size for program varies each cycle, the 2022 cycle was $1.55 billion • Comprised of federal funds	• Funds surface transportation improvements • 40% matching funds, 20% must be non-federal • CON reasonable begin 18 months after funding obligation • Project to support program objectives: ▪ Enhance safety ▪ Improve state of good repair ▪ Improve economic competitiveness ▪ Improve environmental sustainability (reduce GHG emissions) ▪ Improves quality of life (support underserved communities)	• Project improves the state of good repair and provides multimodal facilities • Project enhances safety and reduces GHG emissions • Project meets Areas of Persistent Poverty and Historically Disadvantaged Communities goals and Justice 40 initiative	Low

Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
Mega Program (Mega) Agency: USDOT Website: Link	• Call for project every year • $1 billion available annually • Comprised of federal funds	• Funds surface transportation improvements • Project must be located outside of Urbanized Area boundaries • 20% non-federal funding match • CON reasonable begin 18 months after funding obligation • Project to support program objectives: ▪ Enhance safety ▪ Improve state of good repair ▪ Improve economic competitiveness ▪ Improve environmental sustainability (reduce GHG) ▪ Improve quality of life (support underserved communities)	• Project is well under the minimum project size, could bundle with adjacent projects to create a network improvement • Project improves the state of good repair and provides multimodal facilities • Project enhances safety and reduces GHG emissions	Low
Safe Streets and Roads for All (SS4A) Website: Link	• Call for project every year • $1 billion available annually • Comprised of federal funds	• Funds multimodal safety improvements • Need qualifying Comprehensive Safety Action Plan to compete for Implementation Grants • $30 million maximum funding request • 20% non-federal funding match • Project to support program objectives: ▪ Enhance safety ▪ Employ low-cost, high-impact strategies ▪ Equitable investment in safety for underserved communities ▪ Evidence based projects ▪ Reduce environmental impacts and promote sustainability ▪ Economic development and job creation	• Project is located in underserved communities and history of engagement • Project implements complete street improvements	Medium

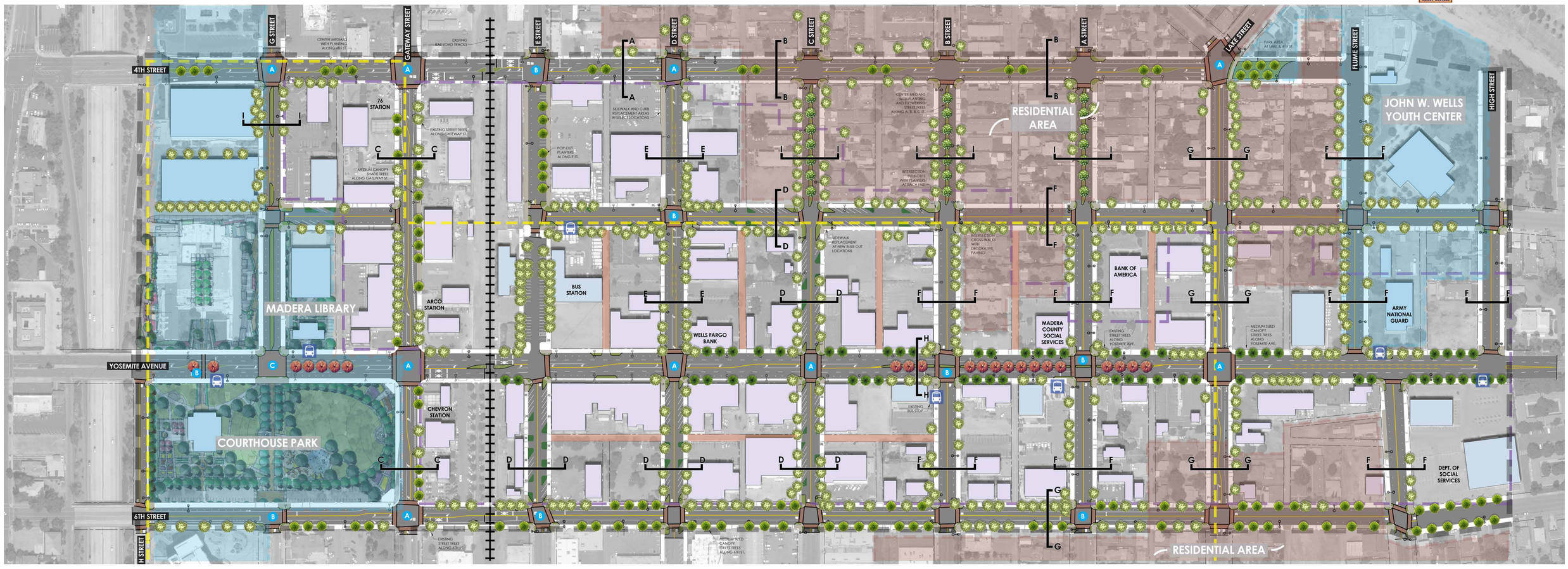
Attachment: Funding Program Matrix

Program	Funding Cycle	Program Requirements	Project Eligibility	Success Rate
Reconnecting Community Pilot (RCP) Program Website: Link	• Call for project every year • $200 million available annually • Comprised of federal funds	• Funds projects removing barriers created by transportation facilities • Grant request • Fund 50% of project • 20% non-federal funding match • Project to support program objectives: ▪ Reduce inequities in the transportation system by avoiding displacing and removing barriers ▪ Encourage an increase in housing supply ▪ Enhance safety ▪ Reduce environmental impacts and promote sustainability ▪ Economic development and job creation	• Project mitigates the barrier created by SR-145 • Project meets Areas of Persistent Poverty and Historically Disadvantaged Communities goals and Justice 40 initiative	High

Attachment 2

Downtown Conceptual Master Plan

DOWNTOWN MADERA | CONCEPTUAL MASTER PLAN



LEGEND

- PROJECT AREA
- DOMA AREA
- RETAIL AREA
- RESIDENTIAL AREA
- CIVIC AREA
- COMMERCIAL BUILDINGS
- GOVERNMENT OWNED BUILDINGS
- LANDSCAPE
- ALLEY ACTIVATION
- PARKLET
- TRAFFIC SIGNAL
- RECTANGULAR RAPID FLASHING BEACON (RRFB)
- HIGH INTENSITY ACTIVATED CROSSWALK BEACON (HAWK)
- EXISTING STREET LIGHTS
- PROPOSED STREET LIGHTS
- BUS STOP
- STREET TREE WITH FALL COLOR
- STREET TREE WITH MEDIUM SIZE CANOPY
- FLOWERING STREET TREE
- EXISTING TREE

Attachment 3

Downtown Cost Estimate Matrix

SR-145 COST ESTIMATE MATRIX

IMPROVEMENTS	STREET: EAST TO WEST: 4TH STREET	5TH STREET	YOSEMITE AVENUE	6TH STREET	STREET: NORTH TO SOUTH: H STREET	G STREET	GATEWAY DRIVE	E STREET	D STREET	C STREET	B STREET	A STREET	LAKE STREET	FLUME STREET	VINEYARD AVENUE	HIGH STREET	INTERSECTIONS	Total	ADDITIONAL ITEMS: MISC ITEMS (10%)	MOBILIZATION (10%)	CONTINGENCY (30%)	TOTAL ELEMENT (THOUSAND)	SOFT COSTS (25%) (THOUSAND)	GRAND TOTAL PER ELEMENT (THOUSAND)
NUMBER OF INTERSECTIONS	9	10	12	10	2	4	4	4	4	4	4	4	4	3	2	2	-							
CONCRETE SIDEWALK[1]	313	336	477	488	21	70	157	197	140	140	144	140	146	98	78	48	1319	4,310	431	431	1,293	6,464	1,616	8,080
CURB AND GUTTER[2]	84	115	119	107	6	11	34	60	44	53	36	35	36	24	17	12	270	1,064	106	106	319	2,661	665	3,326
MEDIAN CURB[3]	0	0	24	0	0	12	0	0	0	11	11	10	0	0	0	0	2	70	7	7	21	175	44	219
STAMPED AC	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	234	237	24	24	71	593	148	741
SLURRY SEAL	160	60	230	0	0	40	0	30	40	0	40	20	20	40	0	0	140	820	82	82	246	2,050	513	2,563
HOT MIX ASPHALT[4]	18	161	0	298	0	0	102	32	33	97	25	66	65	0	33	0	168	1,098	110	110	330	2,746	687	3,433
TRAFFIC STRIPES AND PAVEMENT MARKINGS	38	75	50	39	0	2	35	8	10	10	4	4	15	2	2	0	81	373	37	37	112	932	233	1,165
TREES	9	0	32	26	0	0	6	3	0	3	3	3	0	0	0	0	0	84	8	8	25	210	53	263
LANDSCAPE/IRRIGATION[5]	113	109	113	0	0	101	0	60	27	110	61	59	0	0	0	0	1316	2,069	207	207	621	5,172	1,293	6,465
SOUND SYSTEM SPEAKERS	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	2	2	5	45	11	56
REMOVE EXISTING STREET LIGHTING	0	0	48	0	0	0	0	0	0	0	0	0	0	0	0	0	17	65	6	6	19	161	40	202
COBRA/DECORATIVE STREET LIGHTING	104	92	564	230	35	46	23	35	46	23	69	92	69	46	23	35	610	2,139	214	214	642	5,348	1,337	6,684
HAWK SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200	200	20	20	60	500	125	625
RECTANGULAR RAPID FLASHING BEACONS	0	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	350	400	40	40	120	1,000	250	1,250
SIGNAL MODIFICATION[6]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	256	256	26	26	77	640	160	800
RAILROAD WARNING DEVICE MODIFICATION	0	0	200	200	0	0	0	0	0	0	0	0	0	0	0	0	0	400	40	40	120	1,000	250	1,250
DRAINAGE (8%)	67	76	154	111	5	23	29	34	27	36	32	34	28	17	12	8	397	1,089	109	109	327	2,723	681	3,403
MISC ITEMS (10%)	84	95	193	139	6	28	36	42	34	45	39	43	35	21	15	9	496	1,361		136	408	-	-	
MOBILIZATION (10%)	99	112	228	164	7	33	42	50	40	53	46	51	41	25	18	11	586	1,606	161	-	482	-	-	
CONTINGENCY (30%)	326	369	751	541	24	110	139	165	132	174	153	167	137	82	59	37	1933	5,298	530	530	-	-	-	
TOTAL STREET (THOUSAND)	1,413	1,600	3,252	2,343	104	475	603	716	573	753	663	725	592	354	257	159	8,374							23,336
SOFT COST (THOUSAND)	353	400	813	586	26	119	151	179	143	188	166	181	148	88	64	40	2,094							4,488
GRAND TOTAL PER STREET (THOUSAND)	1,766	2,000	4,065	2,929	130	594	754	894	716	941	828	907	740	442	322	198	10,468							27,824

	GRAND TOTAL FOR WHOLE PROJECT

(1) Includes: Roadway excavation for bulbout locations
(2) Includes: Removal of existing curb and gutter
(3) Includes: Roadway excavation for new medians
(4) Includes: Cold plane
(5) Does not include: Trees
(6) Includes Loop Modifications/Replacements

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Hilda Cantu Montoy, City Attorney

Council Meeting of: February 15, 2023

Agenda Number: E-5

SUBJECT:

Update on Video Conferencing of Brown Act Meetings of City Council and City Boards, Commissions, and Committees

RECOMMENDATION:

This is an informational report only. It summarizes that after February 28, 2023, the Council will not be able to continue to adopt Reauthorizing Resolutions to allow for videoconferencing under AB 361 for the Council and its Boards, Commissions, and Committees. It also summarizes the Brown Act Traditional Rules for videoconferencing and new AB 2449 rules for limited videoconferencing.

DISCUSSION:

On September 16, 2021, Governor Gavin Newsom signed AB 361 into law. AB 361 amended the Brown Act to allow for remote public meetings without having to comply with all provisions and restrictions for remote meetings in the Brown Act with which local agencies normally have to comply. AB 361 temporarily wrote into the Brown Act some remote meeting requirements the City has already met and implemented under the Governor's prior Executive Orders issued during the COVID-19 pandemic. However, AB 361 included additional requirements in the form of an initial authorizing resolution and subsequent resolutions to extend the use of remote meetings for additional periods of 30 days thereafter hereafter referenced as Reauthorizing Resolutions.

Since the enactment of AB 361, the City Council and other City Boards, Commission, and Committees have been conducting meetings in accordance with AB 361. Under that legislation every 30 days the Council adopted a Reauthorizing Resolution for AB 361 meetings. A Reauthorizing Resolution is not on this evening's agenda as findings for its adoption cannot be made.

On February 28, 2023, the proclaimed State of Emergency pertaining to COVID-19 will end for the State of California. The end of California's proclaimed State of Emergency on February 28, 2023, will also put an end to local legislative bodies' authority to meet via remote teleconferencing pursuant to AB 361 on the basis of COVID-19, despite the fact that the provisions of AB 361 would remain in effect (and could potentially be invoked in the event of another proclaimed state of emergency) until the end of 2023. Without the State Proclamation of Emergency and without facts supporting a COVID-19 emergency in the City, there are insufficient facts for the Council to make the findings necessary to support an AB 361 Reauthorizing Resolution.

This means that legislative bodies that are currently still meeting entirely pursuant to AB 361 or are relying on AB 361 for any kind of hybrid meeting approach (e.g., where some members participate remotely under AB 361 rules and others participate in person) will need to cease doing so by February 28, 2023.

After February 28, 2023, members of the City Council or other legislative bodies of the City who wish to video conference in for a particular meeting will need to follow the Brown Act Traditional Rules in Government Code Section 54953 or AB 2449.

Brown Act Traditional Rules

In summary, the Traditional Rules require the following:

- If the legislative body of a local agency elects to use teleconferencing, each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public.

- If the legislative body of a local agency elects to use teleconferencing during the teleconferenced meeting, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction.

- If the legislative body of a local agency elects to use teleconferencing, the agenda shall provide an opportunity for members of the public to address the legislative body directly at each teleconference location.

AB 2449 Alternative to Traditional Rules

Under new AB 2449 rules, members of the legislative body can teleconference into meetings without meeting the requirements of the Traditional Rules only for just cause or due to emergency circumstances. These provisions expire January 1, 2026.

In summary, the AB 2449 Rules provide alternative teleconference procedures for publicly disclosed "just cause" or "emergency circumstances" approved by the legislative body subject to the following limitations:

- Under AB 2449, the Agency need not identify each location from which a member is teleconferencing if at least a quorum of the members of the legislative body participate in person from a single physical location identified on the agenda; whereas the traditional rules require that the location from which members teleconference be identified on the agenda.

- At least a quorum must be in the boundaries of the local agency under AB 2449.

- The legislative body must provide either a two-way audiovisual platform or two-way telephonic service and a live webcasting of the meeting to allow the public to remotely hear and visually observe the meeting, and remotely address the legislative body.

- The agenda must identify and include an opportunity for all persons to attend via a call-in option, internet-based service option, and the in-person location of the meeting; if technology fails and the public cannot participate then the body may not take action on the items that the disruption affected.

- During a meeting that features remote attendance, votes must be by roll call, as is required by the traditional rules on teleconferencing and AB 361.

- AB 2449 authorizes a legislative body to consider and take action, by majority vote, on a request from a member to participate in a meeting remotely due to emergency circumstances even if the request does not allow sufficient time to place the proposed action on the posted agenda for the meeting for which the request is made.

- AB 2449 teleconference procedures may not be used by a member of the legislative body to teleconference for a period of more than three consecutive months or 20% of the regular meetings within a calendar year.

- Members participating remotely must disclose whether any individual over the age of 18 is present at the remote location with the member.

- The member wishing to appear remotely must promptly let the legislative body know, and publicly make the request at the beginning of the meeting, identifying the reasons. The body would then vote on the request.

- "Just cause" includes: (i) necessary caregiving to a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner; (ii) having a contagious illness, (ii) having a physical or mental disability that is not otherwise accommodated; or (iv) traveling on official business of the local agency or another state or local agency. This can only be used twice

in one year by each member.

- "Emergency circumstances" means a physical or family medical emergency that prevents a member from attending in person.

- These provisions also have a number of requirements for remote participation by the public, including the type of platform and the ability to comment in real time during the meeting, and noticing on the agenda how the public can participate.

ATTACHMENTS:

None.

REPORT TO THE MADERA CITY COUNCIL

Date: February 15, 2023

To: Honorable Mayor and City Councilmembers

From: Darren Rose, Executive Director
Madera County Economic Development Commission

Subject: Madera County Economic Development Commission
2023/24 Annual Basic Service Level Budget

SUBJECT:
City contribution towards the Madera County Economic Development Commission (EDC) for Fiscal Year (FY) 2023/2024 in the amount of $181,437.86

RECOMMENDATION:
The EDC recommends the City Council (Council) adopt a minute order approving the 2023/24 Basic Service Level Budget as submitted.

SUMMARY:
The City, along with the County of Madera and the City of Chowchilla, established a Joint Powers Authority (JPA) to create an agency with the expressed purpose of attracting and establishing industry in the region. The EDC is seeking funding to continue with its core mission for the upcoming fiscal year.

DISCUSSION:

History & Board Composition

The EDC was created by the County of Madera and the cities of Madera and Chowchilla through a JPA in 1968. On an annual basis, the EDC approaches each respective agency and outlines budget needs and contribution amounts. In an effort to identify needs, EDC staff works collaboratively with its Board of Commissioners, comprised of 13 members from county chambers, industry and public utility to plan the upcoming year's strategy and efforts. Budget needs are more narrowly defined by the EDC Executive Committee, which is comprised of 5 of the 13 aforementioned Board of Commissioners.

Role of the EDC

The EDC, in partnership with the City, works tirelessly on:

1. Attracting new business, particularly job creation.
2. Assisting existing business expand, including identifying and providing loans.
3. Retention of existing business that are seeking and relocating outside of the region.
4. Serving as a liaison between the City and businesses.

As part of these efforts, the EDC:

- Attends trade shows
- Communicates with corporate site selectors to identify needs
- Identifies key personnel at public utility companies (e.g. PG&E, AT&T, Comcast)
- Generates data
- Develops and maintains on-going relationships with State and Federal elected officials

While not all efforts result in new businesses, it is worth noting that the EDC played an instrumental role in recently attracting:

Table 1: New Businesses in the City (1)	
In N Out	Dutch Bros Coffee
Amond World	Miles Chemical
AG Machining	WHSE Partners
North Fork Mono Resort	

Company names may not be provided due to confidentially

California Central Valley EDC

While the EDC represents the JPA agencies, it also part of an eight county wide economic consortium, the California Central Valley Economic Development Corporation (CCVEDC). The CCVEDC is nationally recognized and assists the EDC with connecting key decision makers, generating proprietary research and data, and in organizing site tours with corporate site selectors. Being a member of the EDC grants access to CCVEDC's prospects and leads.

Regional EDC

Worth noting is that EDC also acts as the lead agency on a county-wide basis for several agencies, organizations and programs, including:

A. The Eastern Madera County Foundation
B. The Greater Madera County Industrial Association
C. Recycling Market Development Zone (Zone administrator working with CalRecyle and Madera County businesses that use recycled materials to prevent adding to the landfill)
D. The Madera County and City of Madera Revolving Loan Fund programs and others.
E. MCEDC acted as a partner with the County of Madera on their CARES Act Funding and ARPA Funding for the Microbusiness Grant programs.

The EDC is also a leader in promoting Madera with ongoing press releases, social media, daily blogs and Real Estate Update.

EDC REQUEST

The contribution amounts are proportionally based on population. For the upcoming year, EDC staff, along with the Board of Directors determined the following contribution amounts:

Table 2: Contribution Amounts

	County of Madera	City of Madera	City of Chowchilla	Total
Contribution	214,446.28	181,437.86	37,866.43	433,750.57
Population %	49.44%	41.83%	8.73%	100%

The 2023/24 Basic Service Level Budget has a $2,008.87 increase over the 2022/23 budget. The JPA states that each jurisdiction shall pay a pro-rated share of the EDC Basic Service Level Budget based on population. EDC conducts an annual review of the State of California Department of Finance (DOF) most recent population numbers for the County of Madera, City of Madera and the City of Chowchilla. The DOF figures show that the City of Madera population represents 41.83 % of the County. This equates to $181,437.86 for the 2023/2024 fiscal year. This is an increase of $2,008.87 over the 2022/2023 Basic Service Level budget.

LOOKING FORWARD

Similar to all organizations, the EDC takes its role seriously and is continuously looking at improving to better serve the City. Looking forward to FY 23/24, the EDC will:

- EDC will provide a quarterly update to the council on projects and activities.
- All council members will be emailed the agenda for the EDC's Board of Commissioners Quarterly meetings.
- EDC staff will invite council members for individual monthly briefing.

FISCAL IMPACT

This request will have an impact to the General fund in the amount of $181,437.86.

EDC Projected Expenses		County of Madera	City of Madera	City of Chowchilla	TOTAL
Staff Salaries/Other Compensation		116,043.83	98,181.90	20,490.75	234,716.48
Staff Benefits/Taxes		48,369.17	40,924.00	8,540.92	97,834.09
Subtotal		164,413.00	139,105.90	29,031.67	332,550.57
Operating Expenses	% to be applied	49.44%	41.83%	8.73%	100%
Audit	5,000	2,472.00	2,091.50	436.50	5,000
Auto Expense/Travel	3,000	1,483.20	1,254.90	261.90	3,000
Conference/Training	2,500	1,236.00	1,045.75	218.25	2,500
Staff Expense	2,000	988.80	836.60	174.60	2,000
Insurance/Surety Bonds	1,000	494.40	418.30	87.30	1,000
Office Supplies	2,000	988.80	836.60	174.60	2,000
Office Rent	26,000	12,854.40	10,875.80	2,269.80	26,000
Organizational Dues	1,500	741.60	627.45	130.95	1,500
Postage	250	123.60	104.57	21.83	250
Newsletter	2,000	988.80	836.60	174.60	2,000
Printing	250	123.60	104.58	21.82	250
Publications/Directories	500	247.20	209.15	43.65	500
Repairs/Maintenance	3,500	1,730.40	1,464.05	305.55	3,500
Telephone	3,500	1,730.40	1,464.05	305.55	3,500
Utilities	3,000	1,483.20	1,254.90	261.90	3,000
Commission Expense	200	98.88	83.66	17.46	200
Equipment Rental	3,000	1,483.20	1,254.90	261.90	3,000
Marketing	42,000	20,764.80	17,568.60	3,666.60	42,000
	101,200.00	50,033.28	42,331.96	8,834.76	101,200
TOTAL Fiscal Year 23/24		214,446.28	181,437.86	37,866.43	433,750.57
		County of Madera	**City of Madera**	**City of Chowchilla**	

Summary of Staff Time

EXHIBIT A

*Based on population

	County of Madera	City of Madera	City of Chowchilla	TOTAL
Business Assistance/Office Manager	49.44%	41.83%	8.73%	100%

** 15% to CDBG

Executive Director

**1% to CDBG

Business Assistance/Office Manager						**CDBG 15%
Salary	$63,484.09	$26,629.11	$22,530.26	$4,702.11	$53,861.48	$9,522.61
Retirement	$4,761.31	$2,000.90	$1,692.91	$353.30	$4,047.11	$714.20
Employer Taxes	$4,953.66	$2,081.73	$1,761.30	$367.59	$4,210.61	$743.05
Workers Comp.	$600.00	$256.28	$212.92	$40.80	$510.00	$90.00
Medical	$18,951.45	$7,964.16	$6,738.28	$1,406.29	$16,108.73	$2,842.72
Dental	$759.93	$324.58	$269.68	$51.68	$645.94	$113.99
Vision	$128.20	$54.76	$45.49	$8.72	$108.97	$19.23
Life/LTD	$374.52	$157.39	$133.16	$27.79	$318.34	$56.18
		$39,468.91	$33,384.00	$6,958.28	$79,811.18	$14,101.98
Business Development/Mkting Manager						
Salary	$55,125.00	$27,253.80	$23,058.79	$4,812.41	$55,125.00	
Retirement	$4,134.38	$2,044.04	$1,729.41	$360.93	$4,134.38	
Employer Taxes	$4,217.06	$2,084.91	$1,764.00	$368.15	$4,217.06	
Workers Comp	$543.93	$273.32	$227.10	$43.51	$543.93	
Medical	$23,148.00	$11,444.37	$9,682.81	$2,020.82	$23,148.00	
Dental	$1,316.40	$650.83	$550.65	$114.92	$1,316.40	
Vision	$184.32	$91.13	$77.10	$16.09	$184.32	
Life/LTD	$334.56	$165.41	$139.95	$29.20	$334.56	
		$44,007.81	$37,229.81	$7,766.03		
					$89,003.65	
Executive Director						**CDBG 1%
Salary	$127,000.00	$62,160.91	$52,592.86	$10,976.23	$125,730.00	$1,270.00
Retirement	$9,525.00	$4,662.07	$3,944.46	$823.22	$9,429.75	$95.25
Employer Taxes	$9,715.50	$4,755.31	$4,023.35	$839.68	$9,618.34	$97.16
Workers Comp	$4,626.00	$2,327.42	$1,894.18	$358.14	$4,579.74	$46.26
Medical	$13,442.10	$6,579.32	$5,566.60	$1,161.76	$13,307.68	$134.42
Dental	$362.50	$182.38	$148.43	$28.06	$358.87	$3.63
Vision	$82.55	$41.53	$33.80	$6.39	$81.72	$0.83
Life/LTD	$636.00	$311.29	$263.38	$54.97	$629.64	$6.36
		$81,020.23	$68,467.06	$14,248.45		$1,653.91
					$163,735.74	
	$348,406.46	$164,496.95	$139,080.87	$28,972.76	$332,550.57	

Madera City Council Agenda
02/15/23

Agenda Item E-1
Consideration regarding the proposed Dolores Huerta Day a Community Event in Partnership with Madera Community College (Report by Arnoldo Rodriguez)

There is no written report for this item.