SPECIAL MEETING OF THE MADERA CITY COUNCIL

205 W. 4th Street, Madera, California 93637

NOTICE AND AGENDA

Wednesday, August 24, 2022 **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: 837 5284 8204#. 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 Anita Evans, District 4
Councilmember Cece Gallegos, District 1
Councilmember Jose Rodriguez, District 2
Councilmember Steve Montes, District 3
Councilmember Elsa Mejia, District 5
Councilmember Artemio Villegas, District 6

INVOCATION:

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA:

PUBLIC COMMENT:
Members of the public shall have an opportunity to address the City Council regarding the following agenda item when that item is called. Speakers should limit their comments to three (3) minutes.

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

A-1 Determination under Elections Code Section 10229 whether to Appoint Nominated Candidates in Council Districts 1, 3, and 5

Recommendation:

1) Adopt a Resolution to Appoint Candidates, or

2) Adopt a Resolution to Hold the Election, or

3) Take no action (Report by Hilda Cantú Montoy)

B. PUBLIC HEARINGS:

B-1 Public Hearing and Consideration of a Resolution Adopting the City of Madera Budget and Capital Improvement Program for Fiscal Year 2022/2023

Recommendation: Staff recommends that the City Council Conduct a Public Hearing and Adopt a Resolution Approving the Budget for Fiscal Year (FY) 2022/23, including the Five-Year Capital Improvement Program (CIP) (Report by Kingsley Okereke)

C. 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.

C-1 Remote City Council Meetings Under Brown Act Requirements (Assembly Bill 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)

C-2 Appointments to the Americans with Disabilities Act (ADA) Advisory Council

Recommendation: Adopt a Resolution Appointing Jack Porter and Gladys Marroquin to the ADA Advisory Council (Report by Wendy Silva)

C-3 Appropriations Limit (Gann Limit) for Fiscal Year 2022/2023

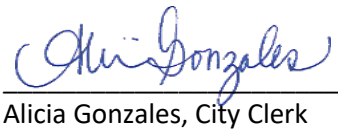
Recommendation: Adopt a Resolution establishing an Appropriations Limit for Fiscal Year 2022/2023 in the amount of $54,767,610 (Report by Kingsley Okereke)

ADJOURNMENT – Next regular meeting September 21, 2022

- 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 .
- The meeting room is accessible to the physically disabled, and the services of a translator can be made available. Request for additional accommodations for the disabled, signers, assistive listening devices, or translators needed to assist participation in this public meeting should be made at least seventy-two (72) hours prior to the meeting. Please call the Human Resources Office at (559) 661-5401. Those who are hearing impaired may call 711 or 1-800-735-2929 for TTY Relay Service.
- 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 Special Meeting of the Madera City Council for August 24, 2022, near the front entrances of City Hall and on the City's website www.madera.gov at 7:45 p.m. on August 18, 2022.



Alicia Gonzales, City Clerk

REPORT TO CITY COUNCIL

Approved by:

Hilda Cantú Montoy, City Attorney

Alicia Gonzales, City Clerk

Arnoldo Rodriguez, City Manager

Council Meeting of: August 24, 2022

Agenda Number: A-1

SUBJECT:

Determination under Elections Code Section 10229 whether to Appoint Nominated Candidates in Council Districts 1, 3, and 5

RECOMMENDATION:

1. Adopt a Resolution to Appoint Candidates, or
2. Adopt a Resolution to Hold the Election, or
3. Take no action

SUMMARY:

Per California Elections Code Section 10229, when there is only one or no nominees for elective office, the governing board may appoint such nominee to off or hold the election as scheduled. Here, the City has one nominee for the Council seats in Districts 1, 3, and 5. Therefore, the Council may appoint the nominees or proceed with holding the election.

DISCUSSION:

The City is holding a Consolidated General Election on November 8, 2022, for the purpose of electing councilmembers to Districts 1, 3, and 5. The period for nominating candidates closed on Friday, August 12, 2022 with only one candidate each being nominated to Council Districts 1, 3, and 5. See Attachment 1, letter of August 16, 2022, from the Madera Registrar of Voters.

The candidates are incumbents:

- Cecelia “Cece” Gallegos (District 1)
- Steve Montes (District 3), and
- Elsa Mejia (District 5)

Under these circumstances and in accordance with Elections Code 10229, the City Council may take one of the following courses of action:

1. Appoint to the office the person(s) who has/have been nominated.
2. Appoint to the office any eligible elector (voter) if no one has been nominated.
3. Hold the election if either no one or only one person has been nominated.

In the event the person nominated is appointed to office, the person appointed shall qualify and take office and serve exactly as if elected. In addition, the City Clerk shall not accept for filing any statement of write-in candidacy after the appointment is made.

The City Clerk has complied with Elections Code Section 10229 by providing the City Council with her Certification (Attachment 2) and by publishing the required notice in a newspaper of general circulation.

The Council has the option to adopt a Resolution making the appointments (Option 1) or to adopt a Resolution to hold the election (Option 2).

FINANCIAL IMPACT:

The cost for election services for the three Council seats is estimated to be $120,000. The amount is included in the proposed budget for Fiscal Year 2022/23; however, should the election not be held the cost of the election would potentially be a savings to the City.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Strategy 302 – District Representation: Establish district representation in Madera with a separate election process for Mayor.

ATTACHMENTS:

1. Letter from Madera County Registrar
2. City Clerk Certification
3. Resolution Option 1: Making Appointments
4. Resolution Option 2: Hold Election as Scheduled

ATTACHMENT 1

REBECCA MARTINEZ
County Clerk-Recorder and Registrar of Voters

RECEIVED
OFFICE OF THE CITY CLERK

AUG 16 2022

BY

August 16, 2022

City of Madera
Attn: City Clerk
201 West Fourth Street
Madera, CA 93637

Re: Consolidated General Election City Office Nominations

Dear Ms. Gonzales:

The Nomination/Declaration of Candidacy period for the upcoming Consolidated General Election has closed and the following candidates have completed the necessary requirements to run for the respective offices:

City of Madera, Councilmember, District 1

- Cecelia "Cece" Gallegos

City of Madera, Councilmember, District 3

- Steve Montes

City of Madera, Councilmember, District 5

- Elsa Mejia

In accordance with Elections Code Section 10229 (a) If, by the 88th day before the election, or the 83rd day before the election, if an incumbent fails, (i) no one or only one person has been nominated for any office that is elected on a citywide basis, or (ii) no one or only one person is nominated to be elected from or by a legislative district, or (iii) in the case of any office or offices to be elected at large, the number of persons who have been nominated for those offices does not exceed the number to be filled at that election; the city elections official shall submit a certificate of these facts to the governing body of the city and inform the governing body of the city that it may, at a regular or special meeting held before the municipal election, adopt one of the following courses of action:

Re: Consolidated General Election City Office Nominations
City of Madera
August 16, 2022

(1) Appoint to the office the person who has been nominated.

(2) Appoint to the office an eligible elector if no one has been nominated.

(3) Hold the election, if either no one or only one person has been nominated.

The city elections official shall publish a notice of the facts described in this section and the courses of action available under this subdivision. Publication shall be made pursuant to Section 6061 of the Government Code in any newspaper of general circulation as designated by the city elections official.

Please provide proof of publication of the above referenced notice to my office upon receipt. Once I have received proof of publication and notice of the City Council's decision, my office will move forward accordingly.

If you have any questions, please do not hesitate to contact my office at (559) 675-7720.

Sincerely,

Rebecca Martinez

REBECCA MARTINEZ
County Clerk-Recorder & Registrar of Voters

ATTACHMENT 2

CITY OF MADERA CITY CLERK CERTIFICATION THAT THERE ARE NOT MORE CANDIDATES THAN OFFICES TO BE ELECTED

I, Alicia Gonzales, City Clerk of the City of Madera, do hereby certify pursuant to Section 10229 of the Elections Code of the State of California, the following facts relating to the General Municipal Election to be held on Tuesday, November 8, 2022.

As of the close of the nomination period on Friday, August 12, 2022 for Members of the City Council representing Districts 1, 3, and 5, there are not more candidates than offices to be elected.

The person(s) so nominated are:

Cecelia "Cece" Gallegos	Member of City Council	District 1	4-Years
Steve Montes	Member of City Council	District 3	4-Years
Elsa Mejia	Member of City Council	District 5	4-Years

Section 10229 of the Elections Code allows one of the following courses of action to be taken by the City Council:

(1) Appoint to the office the person(s) who has/have been nominated.
(2) Appoint to the office any eligible elector (voter) if no one has been nominated.
(3) Hold the election if either no one or only one person has been nominated.

A notice of these facts was posted on Thursday, August 18, 2022, and will be published on Thursday, August 18, 2022 in a newspaper of general circulation in the City pursuant to § 6061 of the Government Code. After the fifth day following the date of publication, the City Council will meet to either make the appointment(s) or direct an election to be held. The person(s) appointed, if any, shall qualify and take office and serve exactly as if elected at a municipal election for the office.

The City Council will meet at a Special Meeting on Wednesday, August 24, 2022, to either make the appointment(s) or direct an election to be held.

If, by the 75th day before the municipal election, no person has been appointed to the office(s) pursuant to (1) or (2) above, the election shall be held.

If the City Council makes an appointment pursuant to §10229, Elections Code, the City Clerk shall not accept for filing any statement of write-in candidacy which is submitted after the appointment is made.

Alicia Gonzales
City Clerk

ATTACHMENT 3
OPTION RESOLUTION (APPOINTMENTS)

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPOINTING TO CITY COUNCIL OFFICE CECELIA ("CECE") GALLEGOS (DISTRICT 1), STEVE MONTES (DISTRICT 3), AND ELSA MEJIA (DISTRICT 5) AND WITHDRAWING THE ELECTION TO BE HELD FOR THESE OFFICES FROM THE NOVEMBER 8, 2022, CONSOLIDATED GENERAL ELECTION

WHEREAS, the Madera City Council has called a Municipal Election to be Consolidated with the Statewide Election (Consolidated General Election) on November 8, 2022; and

WHEREAS, a nomination period was opened and closed in accordance with the Elections Code and only one candidate each was nominated for offices in Districts 1, 3, and 5; and

WHEREAS, in accordance with Elections Code Section 10229, the City Council may choose to appoint such persons.

NOW THEREFORE, the City Council of the City of Madera resolves as follows:

1. The foregoing recitals are true and correct and incorporated by reference as fully set forth.

2. Pursuant to Elections Code 10229, the following persons are being appointed to the offices to which they were nominated:

Cecelia "Cece" Gallegos	City Councilmember,	District 1	4-Years
Steve Montes	City Councilmember,	District 3	4-Years
Elsa Mejia	City Councilmember	District 5	4-Years

3. The election scheduled for Tuesday, November 8, 2022, is cancelled.

4. The persons appointed shall qualify and take office and serve exactly as if elected at the municipal election for that office.

5. The City Clerk shall certify to the passage and adoption of this Resolution and submit any required information and documents to the County Clerk-Recorder and Registrar of Voters.

6. This resolution is effective upon adoption.

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ATTACHMENT 4
OPTION 2 RESOLUTION (HOLD ELECTION)

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA DETERMINING TO HOLD THE ELECTION FOR COUNCIL DISTRICTS 1, 3, AND 5 AS SCHEDULED ON THE CONSOLIDATED GENERAL ELECTION OF NOVEMBER 8, 2022

WHEREAS, the Madera City Council has called a Municipal Election to be Consolidated with the Statewide Election (Consolidated General Election) on November 8, 2022; and

WHEREAS, a nomination period was opened and closed in accordance with the Elections Code and only one candidate each was nominated for offices in Districts 1, 3, and 5; and

WHEREAS, in accordance with Elections Code Section 10229, the City Council may choose to hold the election as scheduled.

NOW THEREFORE, the City Council of the City of Madera resolves as follows:

1. The foregoing recitals are true and correct and incorporated by reference as fully set forth.

2. Pursuant to Elections Code 10229, although there are not more candidates than offices to be elected, the election shall be held as scheduled.

3. The City Clerk shall certify to the passage and adoption of this Resolution and submit any required information and documents to the County Clerk-Recorder and Registrar of Voters.

4. This resolution is effective upon adoption.

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REPORT TO CITY COUNCIL

Kingsley Okereke, Interim Finance Director

Arnoldo Rodriguez, City Manager

Council Meeting of: August 24, 2022

Agenda Number: B-1

SUBJECT:

Public Hearing and Consideration of a Resolution Adopting the City of Madera Budget and Capital Improvement Program for Fiscal Year 2022/23

RECOMMENDATION:

Staff recommends that the City Council (Council) conduct a public hearing and adopt the Resolution approving the budget for Fiscal Year (FY) 2022/23, including the Five-Year Capital Improvement Program (CIP).

DISCUSSION:

Attached for Council consideration is the Proposed FY 2022/23 Budget and CIP. Council may recall that as part of the City's budget process, staff conducted several workshops pertaining to the City's Budget. More specifically, Council held workshops on:

- June 20, 2022 - to discuss proposed CIP for FY 2022/23 through FY 2026/27
- August 03, 2022 - to present proposed Operating budget for FY 2022/23
- August 17, 2022 – to further review the proposed Operating Budget for FY 2022/23

The workshops were intended to provide Council and the community with a preliminary overview of the 5-year Capital Improvement Plan, the Citywide Operating Fiscal Plan, and the related revenue sources and expenditures by fund and department that collectively comprise the City's Budget.

SUMMARY OF PROPOSED BUDGET:

The FY 2022/23 proposed operating budget is a balanced budget. The projected annual operational revenues including transfers will sufficiently pay for projected operational expenditures. Operational expenditures are the normal cost of conducting city business and

providing services to Madera community (e.g., salaries, benefits, utilities, supplies, equipment, contractual services, and similar costs). The following is a summary of the budget elements.

GENERAL FUND & MEASURE K

The General Fund is the main operational fund of the city with revenues from various sources. The following 10 major revenue sources account for nearly 90 percent of the General Fund revenues:

- Sales & Use Taxes
- Property Tax
- Secured Property Tax
- Engineering Fees
- Building Permits
- Transient Occupancy Tax
- Business License Tax
- Cable Utility Franchise Tax
- Grants
- Plan Check Fees

Measure K:

Measure K is a Sales Tax adopted by the residents of Madera to support Public Safety. The revenue generated by this ½ cent sales tax is split equally between the Police and Fire Departments. Measure K revenue is used for both operations and capital improvements.

The following table identifies the proposed General Fund operating budget.

Table 1: *General Fund for FY 2022/23*

Description	*Projected*		*Difference*
	Revenues	*Expenditures*	
General Fund	$51,092,172	$50,103,925	$988,247

ENTERPRISE FUNDS

Enterprise funds are municipal services that are funded through fees charged partly or wholly to cover the costs of the services provided. The fees collected must be used on operating and/or capital expenditures directly related to the enterprise for which they were collected, such as water, sewer, or street sweeping. The revenues projected for the Water, Sewer, and Solid Waste enterprise fund reflect the adjusted rates approved by the ratepayers via the recently completed proposition 218 process. Table 2 provides a summary of the enterprise funds projected revenues and expenses for fiscal year 2022/23.

Table 2: *Enterprise Funds for FY 2022/23*		
Description	*Projected Revenues*	*Proposed Expenditures*
Water Fund	$16,156,705	$12,072,703
Sewer Fund	$11,738,619	$10,357,309
Airport Fund	$720,120	$605,087
Golf Course	$378,804	$346,412
Dial-A-Ride	$827,440	$1,308,439
Fixed Route	$2,794,405	$2,045,876
Airport Develop Fund	$593	$0
Drainage	$906,009	$812,913
Solid Waste	$7,469,038	$6,746,227
Total	$40,991,733	$34,294,966

OVERALL BUDGET

The Citywide proposed expenditure budget including Capital Expenditures for the FY 2022/23 is approximately $115.9 million. Projected citywide revenues is approximately $122.4 million. Exhibit A attached. The proposed citywide budget includes the following funds:

- General Fund
- Measure K
- Enterprise Funds
- Special Revenue Funds, and
- Internal Service Funds

KEY ASSUMPTIONS

While staff is proposing a balanced budget, it is important to highlight current economic climate and key assumptions that influenced the FY2022/23 proposed budget revenue and expenditure projections:

1. Economic Climate

   The current economic climate dictates cautious optimism especially with regards to revenue projections and increasing budgetary expenditures. The pandemic after effect relative to consumer confidence and spending is still a concern, a situation that could be worsened by the current high inflation. Staff will continue to monitor the situation and will recommend adjustments as may be necessary as the fiscal year unfolds.

2. Revenue

   - Sales tax projections is based on HDL estimates (including Measure K).
   - Property tax projections include basic 2% adjustment per Proposition 13.

- Other general and special revenues projection include 2% to 3% upward adjustment.
- Utility Rates/Charges estimates were based on 2021 Rate Study and the Prop 218 approved rate adjustments approved by the City Council on July 20, 2022.
- In preparing the budget, staff estimated major city revenues as indicated below:
    - Projected Retail Sales & Use Tax: $12.3 million
    - Measure K: $6.6 million
    - Transient Occupancy Tax (hotel tax): $980k
    - Property tax in-lieu (c. 2004): $7.1 million
    - Property tax: $4.2 million
    - Business license revenue: $511k

3. Expenditures/Expenses

    - Salaries and Benefits adjustments are based on city and employee groups negotiated arrangements.
    - Increases in healthcare premiums and employee stipends are to be paid out of the city reserves as approved by the City Council.
    - Health coverage costs are included as proposed by vendors consistent with market trends and inflation
    - Retirement costs estimates including unfunded liability in the proposed budget are based on CalPERS actuarial report for the City of Madera dated July 2021
    - Utility and Public Works Material costs are based on analysis of historical trend and/or 4% adjustment.

4. Balancing the Budget: General Fund

    The proposed FY2022/23 general fund budget is a balanced budget. It includes all the requisite appropriations the departments need to effectively run city operations. It also includes the increase in health insurance premiums and one-time payment to the bargaining unit groups as directed and approved by the city council. The budget as proposed has an annual projected surplus of $988,247 if all the revenues and expenditures materialize as contemplated. See Exhibit A attached.

    The City has ample reserves including the General Fund Stabilization reserve. Should the City receive less revenue than anticipated on account of the tenuous economic climate, the city expects to utilize reserves to offset revenue shortfalls. However, such utilization of reserves will be brought to Council for consideration and approval.

5. Budgeted Positions:

    The proposed budget includes all approved existing positions and new positions requests with reasonable assumptions and adjustments as to hire date for positions currently vacant. As the year progresses, staffing will be regularly reviewed and analyzed for

needed adjustments. Any requests for additional positions will be subject to Council consideration and approval. The new positions requests included in the proposed budget are outlined in the Table 3 below.

Table 3: *New position requests*	
Department	*Position*
Police	Police Auxiliary Services Supervisor
Engineering	Administrative Analyst I
Finance Department	Payroll Specialist
Parks & Community Services	Parks Manager
Parks & Community Services	Parks Worker I (2 positions; reduced equivalent hours in part time parks maintenance; equivalent hours not equivalent dollars)

The FY 2022/23 proposed budget has a total of 298 FTE compared to 293 FTE in FY 2021/22. (FTE – Full Time Equivalent)

6. Health Care for Vacant Positions

   For the FY 2022/23 proposed budget, vacant positions were budgeted at the expectation of employee only health coverage in the Anthem plan.

7. Planned Promotions

   Planned promotions have also been captured in the budget. These promotions are for class series where classification is determined by certification and/or time in the position (i.e., Police Officer I to Police Officer II). These promotions will only be effectuated upon satisfactory job performance at the current classification level documented in a written performance evaluation and subject to approval by the City Manager.

8. Employee Compensation

   The FY 2022/23 proposed budget includes all salary and benefit adjustments as approved by the City Council. This includes the 2% cost-of-living adjustment effective the first paycheck of July 2022 and $1,500 lump sum payments for applicable positions, as well as an adjustment to the City's contribution towards health insurance to be effective January 2023.

   The proposed budget also includes merit step increases to be awarded as earned by employees via satisfactory performance evaluations. Merit step increases are only awarded within the defined steps of the assigned salary range.

9. Debt

   The total city outstanding debt including utility debts is $60.87 million as of June 30, 2022.

The proposed FY2022/23 budget include appropriations for the related debt service payment of $5,420,130 in the various funds.

10. Measure K

Measure K sales tax revenue is committed to public safety and is shared 50/50 between the Police and Fire Departments. Measure K Police and Fire funds are budgeted and accounted for separately. This budget recognizes the following:

Table 4: Measure K Revenue and Expenditures FY 2022/23			
Description	*Projected*		*Difference*
	Revenues	*Expenditures*	
Police	$3,325,026	$2,632,795	$692,231
Fire	$3,325,026	$2,508,179	$816,847

- Measure K Stabilization Fund

  The Council approved the establishment of a Measure K stabilization reserve with allocation of $130,000 of Measure K revenue for both Police and Fire each year until the reserve amount reaches the equivalent of 30 percent of Measure K expenditures. As of June 30, 2022, both Police and Fire have a stabilization reserve fund balance of $650,000 each. By June 30, 2023, they will have $780,000 each. See Table 5 below.

Table 5: *Measure K Reserve Account*		
Fiscal Year	*Police*	*Fire*
2017/2018 (1)	$130,000	$130,000
2018/2019	$130,000	$130,000
2019/2020	$130,000	$130,000
2020/2021	$130,000	$130,000
2021/2022	$130,000	$130,000
2022/2023	$130,000	$130,000
Total	**$780,000**	**$780,000**
(1) The Reserve account was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.		

11. Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement reserve with annual allocation of $200,000. As of June 30, 2022, the reserve fund has a balance of $538,540. The proposed FY2022/23 budget recommends increased allocation of $490,000 annually going forward. Table 6 below provides a summary.

Table 6: *Fire Engine Replacement Program (1)*			
Fiscal Year	*Allocation*	*Expenses*	*Running Total*
2017/2018 (1)	$200,000	$0	$200,000
2018/2019	$200,000	$0	$400,000
2019/2020	$200,000	$0	$600,000
2020/2021	$200,000	$0	$800,000
2021/2022	$200,000	$751,460 (2)	$248,540
2022/2023	$490,000	$0	$738,540

(1) The program was created in FY 2018/2019; however, revenue exceeded projections in FY 2017/2018 and funds were retroactively adjusted.

(2) Council authorized the purchase of a New Type 1 Engine. The Engine is expected to arrive on January 2, 2023.

BUDGET SUMMARY:

Staff is pleased to present a balanced General Fund budget. More detailed information regarding the budget may be found in the proposed budget document which includes the City Manager's Budget Message.

FINANCIAL IMPACT:

The proposed budget is the city's fiscal plan of operations and capital improvement for the fiscal year 2022/23. It supports council appropriation of $115,946,123 for the FY2022/23 operations of the city.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Approval of this item is consistent with Strategy 115 of the Vision Plan – Economic Resource Provision: Ensure sufficient economic resources to provide adequate City services and prepare for future growth.

ALTERNATIVES:

Direct staff to amend the proposed budget for consideration by Council.

ATTACHMENTS:

1. Resolution approving the proposed Fiscal Year 2022/23 Operating Budget and Capital Improvement Program
2. Exhibit A – Citywide Schedule of Revenues and Expenditures
3. Proposed 2022/23 Budget
4. Capital Improvement Program

RESOLUTION NO. _____

RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE BUDGET OF THE CITY OF MADERA FOR THE FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023 IN THE AMOUNT OF $115,946,123 AND THE FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

WHEREAS, City staff has prepared the proposed budget in proper form for all funds for which a budget is required; and

WHEREAS, the City Council (Council) at a special council meeting on June 16, 2022 reviewed the draft five-year Capital Improvement Program (CIP) covering the period through Fiscal Year (FY) 2026/27; and

WHEREAS, at the special council meeting on June 16, 2022, the City Council reviewed and discussed projects proposed in the CIP for FY 2022/23; and

WHEREAS, the Council held a workshop at a regularly scheduled City Council meeting on August 03, 2022 to discuss the Proposed FY2022/23 for all city funds including underlying Key Assumptions for revenues and expenditures;

WHEREAS, the Proposed Budget along with all supporting schedules and data are available for public inspection online and in the office of the Financial Services Director; and

WHEREAS, the five-year CIP covering the period through Fiscal Year 2026/27 is attached to the Proposed Budget and has been made available for public inspection online and in the office of the Financial Services Director; and

WHEREAS, on June 15, 2022, the Council adopted a Continuing Resolution Continuing Expenditures and Revenues pending further review and adoption of the FY2022/23 budget; and

WHEREAS, on August 17, 2021, the Council held a duly noticed budget review session to receive Council and public comment and ascertain the facts regarding the proposed budget and the CIP; and

WHEREAS, all statutory and legal requirements for the final adoption of said budget have been completed; and

WHEREAS, it is the intention of the Council to adopt the said Fiscal Year 2021/22 budget.

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

1. The above recitals are true and correct.
2. The City of Madera budget in the amount of $115,946,123 ($26,194,055 of Capital Expenditures) as set forth in the attached Exhibit "A" including budgets for capital improvements, is hereby adopted for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.
3. Transfer of appropriated budget authority from one-line account to another within a department may be done upon approval of the City Manager.
4. Transfer of budget authority between departments of the General Fund or between funds will be done by minute order of the Council if less than $25,000 and by resolution if greater than $25,000. Transfer of appropriated budget authority between capital outlay accounts in one fund to capital outlay accounts in the corresponding capital outlay fund or from Special Revenue funds to capital outlay funds as presented in the CIP budget regarding project funding may be done upon approval of the City Manager.
5. Authority is given to the Financial Services Director to adjust the budget for all monies received by the City not included in this budget up to $5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
6. All outstanding encumbrances as of June 30, 2022 approved by the City Manager shall be continued and re-appropriated for expenditure into the FY 2022/23.
7. The unencumbered balance for all Capital Improvement Project accounts, which are duly approved as of or before June 30, 2022 shall be continued and re-appropriated for expenditure in the FYI 2022/23.
8. Except as monetary appropriations may be affected by intra-fund transfers within the General Fund or other funds as herein above provided, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the City Council.
9. Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City of Madera. The City Manager and the City Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure in excess of existing appropriations

except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.

10. The CIP covering the period through FY 2026/27 is consistent with the Madera General Plan.
11. The CIP covering the period through FY 2026/27, a copy of which is on file with the Madera City Engineer, 205 W. 4th Street, Madera, is hereby adopted.
12. This resolution shall be effective immediately upon adoption.

Exhibit A

CITY OF MADERA BUDGET – FISCAL YEAR 2022/2023

CITYWIDE SUMMARY OF REVENUES, EXPENSES, AND CAPITAL EXPENDITURES

Fund	Projected Revenues	Salaries & Benefits	Materials & Services	Other Oper. Exp.	Capital Exp.	Proposed Expend.	Contribution To (Appro. Of) Fund Balance
General Fund	$ 51,092,172	$ 24,580,797	$ 12,381,989	$ 8,324,041	$ 4,817,098	$ 50,103,925	$ 988,247
Water	16,156,705	2,300,880	2,455,855	2,902,676	4,413,292	12,072,703	4,084,002
Sewer	11,738,619	2,213,770	1,962,280	4,648,688	1,532,571	10,357,309	1,381,310
Solid Waste	7,469,038	723,161	4,636,953	1,386,113	-	6,746,227	722,811
Drainage	906,009	436,544	127,108	249,261	-	812,913	93,096
Airport	720,713	176,545	92,225	336,317	-	605,087	115,626
Transit	3,621,845	584,529	1,866,000	552,069	351,717	3,354,315	267,530
Golf	378,804	-	-	328,844	17,568	346,412	32,392
Enterprise Funds	$ 40,991,733	$ 6,435,429	$ 11,140,421	$ 10,403,968	$ 6,315,148	$ 34,294,966	$ 6,696,767
Development Impact Fees	3,227,106	-	6,550	397,771	2,340,627	2,744,948	482,158
State Gas	3,429,273	-	-	1,763,866	2,145,612	3,909,478	(480,205)
Measure T	3,248,520	-	1,800	897,474	2,878,386	3,777,660	(529,140)
Business Improvement District	24,371	-	11	23,790	-	23,801	570
Park Development	-	-	-	-	15,059	15,059	(15,059)
Parking District	41,131	17,211	15,000	11,222	-	43,433	(2,302)
Fed Aid Urban Grant	3,293,021	-	-	-	2,257,782	2,257,782	1,035,239
Local Transportation	3,086,290	-	-	512,000	1,952,040	2,464,040	622,250
Landscaping Assessment	417,383	-	8,726	397,964	-	406,690	10,693
Supplemental LAW	164,134	123,003	71,797	-	9,919	204,719	(40,585)
Intermodal	88,180	13,023	50,852	47,356	-	111,231	(23,051)
Economic Development	11,377	-	2,324	-	-	2,324	9,053
Residential Rehab Housing	439,375	35,861	15,110	66,740	-	117,711	321,664
Low-Moderate Income Housing	201,750	-	-	650	1,686,384	1,687,034	(1,485,284)
CFD Special Revenue	496,774	-	6,000	316,743	-	322,743	174,031
Special Revenue Funds	$ 18,168,685	$ 189,098	$ 178,170	$ 4,435,576	$ 13,285,809	$ 18,088,653	$ 80,032
Fleet	2,101,767	456,034	240,149	302,754	1,382,000	2,380,937	(279,170)
Facilities Maintenance	2,127,438	1,108,642	384,619	369,573	0	1,862,834	264,604
Technology	1,372,688	619,865	255,805	88,682	394,000	1,358,352	14,336
Internal Service Funds	$ 5,601,893	$ 2,184,541	$ 880,573	$ 761,009	$ 1,776,000	$ 5,602,123	$ (230)
Debt	$ -	$ -	$ -	$ 1,315,220	$ -	$ 1,315,220	$ (1,315,220)
Capital Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Agency Funds	$ 347,080	$ -	$ 4,200	$ 343,019	$ -	$ 347,219	$ (139)
Successor Agency	$ 6,236,432	$ -	$ -	$ 6,194,017	$ -	$ 6,194,017	$ 42,415
Total Citywide	**$ 122,437,995**	**$ 33,389,865**	**$ 24,585,353**	**$ 31,776,850**	**$ 26,194,055**	**$ 115,946,123**	**$ 6,491,872**



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

The City of MADERA

FISCAL YEAR

2022-2023

BUDGET

OF THE CITY OF MADERA

DEPARTMENT OF FINANCE

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

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FY | 2022/2023

Operating Budget &
Capital Improvement Program

City Council

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)

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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

Financial Budget Support Staff

Anthony Forestiere, Accounting Manager
Rosa Hernandez, Administrative Analyst
Lyann Huang, Accountant II

Letter from the City Manager



Executive Summary:

On behalf of City staff, it is my pleasure to present the FY 2022/23 Annual Operating Budget for general operations and capital improvement programs for the City of Madera.

Although the past two years hves been an unprecedented one with the onset of COVID-19, the City is pleased to share the budget revenues and expenses as proposed represent a net surplus for 2022/23 General Fund, including a $906k transfer from the unallocated balance in the General Fund to pay the increase in health insurance premiums and one-time pay to the bargaining unit groups.

Note that the City's budget document is one of the single most essential expressions of a municipality's core mission, City Council policy priorities, and ultimately, the community's vision. With this in mind, the 2022/23 Annual Budget has been prepared with the goal to continue to deliver essential city services, all while maintaining fiscal accountability.

The City's financial condition has been on an upward trajectory, with sales tax and property tax revenue exceeding last year's. Other revenues, such as charges for services, were on a gradual growth trend as well. While the COVID-19 pandemic statewide stay-at-home order impacted sales tax, the City has maintained its general fund balance stabilization reserve consistent with the City General Fund Balance Reserve Policy. Specific assumptions and budget modifications are outlined in the Key Budget Assumptions & Changes section. As the new fiscal year progresses, staff will routinely revisit our assumptions and projections based on new information and bring that analysis to Council for direction and action.

Preparing a budget with as many unknown variables as we encountered in the past two fiscal years posed significant challenges. However, the pandemic is only one variable impacting the national and local economy. Others factors causing challenges include:

- Inflation has increased, while interest rates are unpredictable.
- Supply chain issues
- Labor shortages (the Great Resignation) remain a challenge for the City and the community
- Global conflict; Russia's invasion of Ukraine has impacted the economy, such as oil prices
- Complying with increased regulations, specifically land use and environmental regulations

Though we anticipate much of that uncertainty will continue in the near term, our approach to budgeting continues to focus on the continuity of service levels and the strategic expansion of services as growth and demand warrant. This requires reprioritizing and adapting as the economy reopens. As reopening occurs, the outlook for revenue looks brighter; however, expenses are also projected to increase.

Despite forecasts predicting a brighter economic outlook nationally, the City must still keep a keen eye on rising costs from unfunded mandates, deferred maintenance of facilities and amenities, and maintaining competitive employee compensation and benefits. Moreover, while the community has continued to grow, service levels have not necessarily kept pace. Positions added this year account for several years of pent-up demand to maintain service levels and address overgrowing areas of concern, such as the cleanliness of our City.

While the City's General Fund budget is balanced for FY 2022/23, it does not address all of the City's long-term liabilities, such as facility maintenance and new infrastructure. Historically, deferred maintenance of the City's parks, playgrounds, senior centers, Fire Stations, City Hall, pools, Corporation yard, and other facilities has been underfunded. While this budget does not address all deferred maintenance, it does include some funding for minor repairs. Regardless, continuing to identify opportunities to reduce costs, increase revenue, update service delivery plans, and form new partnerships remains imperative to moving forward.

These challenges and our focus on delivering the most effective services with the most significant impact are the impetus for our operating plan.

Consequently, this budget is designed to:

- Ensure continuing excellent service and safety to our community
- Maintain fiscal balance in an evolving economy
- Shape the organizational culture to ensure a high-performing workforce operating in a rewarding environment, making the City an employer of choice in the region
- Continue our commitment to keeping our neighborhoods safe
- Improve our service delivery

Budget Overview

The City of Madera cannot provide a budget overview without acknowledging the impacts COVID-19, by raising costs, and inflation presented to the preparation of this budget document. While traditional revenue streams have increased , such as gas, transit occupancy tax, and recreation revenue, City expenses have also increased. For example, while the City receives more in gas tax, road repairs have also increased.

As we continue to move forward, the anticipates greater revenue in comparison to previous years. More specifically, the City generating $12.3M from Bradley-Burns uniform local sales tax and $6.6M from Measure K.

Property taxes and property tax in-lieu/VLF are forecast to increase slightly year over year, to $7.1M. Property values have increased, both in the residential and commercial arenas.

Unfortunately, while some revenues have increased, certain city expenses have as well. Property Liability Insurance is anticipated to increase, while Unfunded Accrued Pensions Liability is also expected to increase. Employee Health Insurance is projected to increase, and Senate Bill 1383 will increase solid waste costs.

The Citywide budget includes many enterprise, internal service, and special revenue funds that operate with adequate revenue to sustain necessary operating and capital needs;

however, some have incurred structural deficits with ongoing revenues insufficient to cover ongoing expenses. Specifically, the Sewer, Water, and Drainage funds require millions of dollars to fund complex projects over the following years, impacting rates with increases, albeit nominal given the City's use of the American Rescue Fund.

Special revenue funds are established to track and report funds assigned to specific purposes. All special revenue funds are budgeted based on projected revenues and are balanced. An example of Special revenue funds would be the Community Development Block Grant (CDBG) program. Internal service funds provide services to internal customers, including Information Services, Fleet, and Facilities. During the 2020/21 fiscal year, the Insurance Reserve Fund was reclassified to an internal service fund to reflect its role and utilization properly. Like enterprise funds, the internal service funds charge customers for services provided. Budgeted revenues are adequate to provide the City departments with essential internal services.

Presenting a Balanced Budget

I understand that a balanced budget is one of the Council's highest priorities. In my review, each department, including Finance Department staff and myself, examined projected revenues and proposed expenses. The result is a budget where projected operational revenues slightly exceed anticipated projected operational expenses.

Several items worth highlighting:

- The City is projecting General Fund revenues increase in comparison to previous years.
- Senate Bill 1383 has state mandates which will impact the solid waste cost permanently. Commercial accounts will experience the largest increases.
- The City is projecting a balanced operating budget. Operational costs are the day-to-day expenses incurred as a normal cost of doing business (e.g., salaries, benefits, utilities, supplies, equipment, contracted services, and similar costs).
- This budget reflects the operating and capital activities of 5 General Funds, 8 Enterprise Funds, and 140 Special Revenue Funds, 4 Internal Service Funds, 4 Capital Projects Funds, 1 Debt Service Fund, 6 Fiduciary Funds, and approximately 298 full-time equivalent positions that provide the City's public safety, quality of life, infrastructure construction and maintenance, transportation and development-related services, and the internal governance services that support them.
- The largest component of the budget is the General Fund.
- Capital Improvement Projects will be placed in separate accounts, apart from the General Fund.
- Measure K is projected to generate nearly $6.6 million for public safety.
- Projected Measure R revenue is not included considering that it is premature when cannabis businesses will open

American Rescue Plan

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by President Joe Biden on March 11, 2021, and is expected to be a significant factor in ensuring the economic recovery continues to be successful with $1.9 trillion in federal funding to help mitigate the impacts of the pandemic and assist individuals and communities to rebuild and get back on their feet. In this package, $65 billion is allocated for local governments nationwide, with an estimated $8 billion earmarked for California cities.

Notably, funds cannot be deposited into a pension fund. The Department of the Treasury recently released its guidance to further clarify the potential uses of these funds and any restrictions that may be placed on how they can be spent. The funds must be fully utilized by December 2024 and will require periodic reporting to the Department of the Treasury as to how they were spent. However, the Treasury Department is still expected to make additional changes to its interim regulations over the next several months.

The American Rescue Plan funds will bring in an expected $23M, of which about $11.5M will be allocated within FY 2021/22 and the remaining amount this fiscal year. All funds have been allocated to the Sewer and Water Enterprise Funds.

Safe and Clean Initiative

As City resources, personnel, and services have been reduced to safeguard fiscal stability, maintaining our premier public spaces is a priority. In addressing this priority, staff is

proposing to continue expanding the clean-up pilot program that commenced with the removal of snipe signs, abandoned telephone booths, shoes over power lines, and shopping carts. This continued with the contracting of a private company to remove trash around the Fresno River. Staff is proposing that these efforts continue while also maintaining part-time employees that will focus on cleaning public spaces. Through these strategic allocations, the City will continue to care for and safeguard its prized public spaces for residents and visitors alike. This will be particularly important as we welcome our community back to pre-pandemic times.

Looking Ahead

Our City continues to assess evolving circumstances and should make every effort to prepare itself for the effects they may have on our ability to deliver quality services. While much remains out of our control, such as international conflicts, inflations, national trends, the City remains financially steady.

Though this budget funds the absolute musts, the City must plan on economic tightening. As we continue to work in partnership with our community to deliver desired service levels through effective business models, staff will continue to adjust its efforts as more efficient methods are identified. In partnering with our community, service organizations, Council, and staff, I am confident that we will capitalize on opportunities and mitigate challenges positioning the City to weather any anticipated challenges on the horizon.

While we look forward to returning to a more traditional social environment, we will take what we learned during the pandemic and incorporate it into our ongoing operations and culture.

Finally, I would like to thank the City Council for your leadership. Community members are confident that their City is well-run, and their well-being is our top priority. With your ongoing support, we will continue to provide excellent customer service as we strive to become the City of tomorrow.

Respectfully submitted,



Arnoldo Rodriguez
City Manager



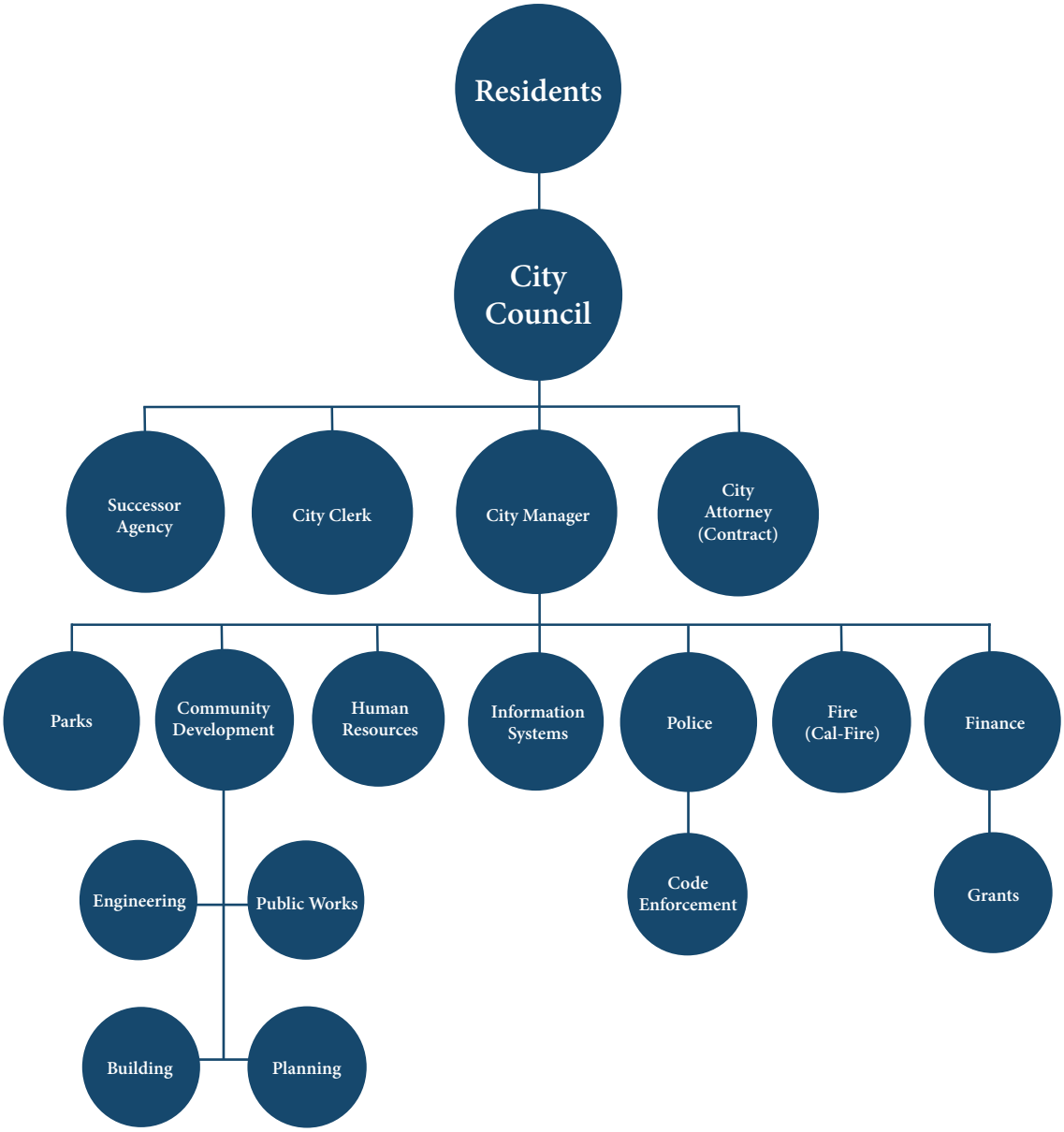
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ABOUT MADERA

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City of Madera
Organizational Chart



Boards & Commissions

Local Appointment List (Pursuant to California Government Code Section 54972)

On or before December 31 of each year, each legislative body shall prepare an appointments list of all regular and ongoing boards, commissions, and committees which are appointed by the legislative body of the local agency. This list shall be known as the Local Appointments List. The list shall contain the following information: (a) A list of all appointive terms which will expire during the next calendar year, with the name of the incumbent appointee, the date of appointment, the date the term expires, and the necessary qualifications for the position, (b) A list of all boards, commissions, and committees whose members serve at the pleasure of the legislative body, and the necessary qualifications for each position.

	District	*Committee Member*	*Date Appointed*	*Term Expires*
Americans with Disabilities Act (ADA) Advisory Council	Mayor	DJ Becker	05/04/22	12/01/24
	District 1	Tim Riche	01/16/19	12/01/22
	District 2	Cynthia Ortegon	01/16/19	12/01/24
	District 3	Saim Mohammad	05/04/22	12/01/22
	District 4	Muhammad Latif	06/02/21	12/01/24
	District 5	Dennis K. Smith	02/06/19	12/01/22
	District 6	Diana Robbins	01/06/21	12/01/24
Airport Advisory Commission	Mayor	Miguel Gonzalez	09/01/21	12/01/24
	District 1	Jerry Holiday	03/20/19	12/01/22
	District 2	Issa Zacharia	05/16/18	12/01/24
	District 3	Johanna Torres	05/19/21	12/01/22
	District 4	Stanley Mackey	05/19/21	12/01/24
	District 5	Felipe Grimaldo Jimenez	02/06/19	12/01/22
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/24
Beautification Committee	Mayor	Miguel Gonzalez	02/03/21	12/01/24
	District 1	Karen Huerta	02/07/18	12/01/22
	District 2	Rohi Zacharia	02/15/17	12/01/24
	District 3	Debra M. Basila	03/17/21	12/01/22
	District 4	Robert Gonzalez	05/19/21	12/01/24
	District 5	Agapita Rocha	01/16/19	12/01/22
	District 6	Cynthia Moreno-Procopio	03/17/21	12/01/24
Civil Service Commission	At-Large Appointment	Summer Gonzales	02/02/22	12/01/24
		Nick Salinas	02/02/22	12/01/22
		Celeste Voyles	02/02/22	12/01/24
		Saim Mohammad	02/02/22	12/01/22
		Julius Washington	02/02/22	12/01/24
Civil Service Commission	At-Large Appointment	Vacant	---	---
		Muhammad Latif	02/02/22	12/01/24

	District	Committee Member	Date Appointed	Term Expires
CDBG Block Grant Commission	Mayor	Gabriela Gonzalez-Gutierrez	02/17/21	12/01/24
	District 1	Candace Talley	03/01/17	12/01/22
	District 2	Alyssia Arredondo	03/01/17	12/01/24
	District 3	Stephanie Nathan	03/18/20	12/01/22
	District 4	DJ Becker	01/20/21	12/01/24
	District 5	Olga P. Garcia	01/16/19	12/01/22
	District 6	Dulce Arredondo	03/03/21	12/01/24
Loan Review Committee	At-Large Appointment	Elvin Martin	3/1/06	N/A
		John Molina	3/1/06	N/A
		Muhammad Latif	2/20/19	N/A
		Matilda Villafan	2/20/19	N/A
		Vacant	---	N/A
Planning Commission	Mayor	Khubaib Seikh	01/20/21	12/01/24
	District 1	Robert Gran Jr.	01/16/19	12/01/22
	District 2	Rohi Zacharia	01/06/21	12/01/24
	District 3	Saim Mohammad	05/04/22	12/01/22
	District 4	Balwinder Singh	06/02/21	12/01/24
	District 5	Jose Chavez Garcia	05/04/22	12/01/22
	District 6	Ramon Lopez-Maciel	01/06/21	12/01/24
Transit Advisory Board	Mayor	Cynthia Ortegon	05/19/21	12/01/24
	District 1	Andrew Albonico	09/02/20	12/01/22
	District 2	Muhammad Latif	11/20/19	12/01/24
	District 3	Marie Luna	02/20/19	12/01/22
	District 4	Patricia Carreon	09/15/21	12/01/24
	District 5	Otilia Morales	02/20/19	12/01/22
	District 6	Vacant	---	---
Youth Commission	Mayor	Alexia Sanchez	04/03/19	12/01/20
	District 1	Juliet Orozco	01/13/21	12/01/22
	District 2	Avery Cordero	08/23/19	12/01/20
	District 3	Vacant	---	---
	District 4	Isabella Ventura	04/03/19	12/01/20
	District 5	Xochi Pineda	08/26/20	12/01/20
	District 6	Isha Bains	04/03/19	12/01/20

General Description of Boards / Committees / Commissions

ADA ADVISORY COUNCIL: Four-year term. The ADA Council is composed of seven members. Appointees shall be residents of the City of Madera. Regular meetings are held the third Tuesday of each month at 3:30 p.m. Each member of the City Council makes a nomination to be considered for appointment by the Mayor.

Responsibilities: Serves in an advisory capacity to the City Council and staff on ADA matters including: promote pedestrian safety and access to all public streets; ensure that all public buildings and facilities, services, programs and activities are in compliance with ADA regulations; promote inclusion of the disabled community in the City's emergency and disaster preparedness plans; develop disability awareness and educational outreach programs; work with the various City of Madera departments to ensure that all public buildings and facilities, remodeled and newly constructed are in compliance with current laws guaranteeing access for all people with disabilities; promote affordable and accessible housing in the community; make recommendations regarding unmet transit needs; and ensure grievance procedures are followed and enforced as described in the ADA bylaws.

AIRPORT ADVISORY COMMISSION: Four-year term. The Commission is composed of seven members. Appointees shall be residents of Madera County, and at least four members shall reside within the City. The commission meets at least quarterly at a date and time selected by the Commission. Appointments are made by Council Members.

Responsibilities: Oversee, review, and make recommendations regarding the airport's annual budget for operational and capital improvement purposes, Airport operations and services, master planning and land use.

BEAUTIFICATION COMMITTEE: Four–year term. The Committee is composed of seven members. Appointees shall be residents of the City of Madera. Regular meetings of the Committee are held every second Thursday of the month at 5:30 p.m. Appointments are made by City Council Members.

Responsibilities: Serves in an advisory capacity to the City Council and staff on community beautification matters including: develop and formulate programs and projects to enhance the aesthetic appearance of the community; develop an ordinance which will establish landscape standards for new development projects; develop and recommend practices and policies which will enhance and upgrade existing properties; and coordinate periodic community clean up campaigns and encourage public participation therein.

CIVIL SERVICE COMMISSION: Four-year term. The Commission is composed of seven members, each member of the City Council makes a nomination to be considered for appointment by the Mayor. Appointees shall be residents of the City of Madera. Commissioners shall not be employed with the City nor shall they be under the direct supervision of any existing Council Member. Meetings, as needed, are usually held on the first Tuesday of each month at 5:00 p.m.

Responsibilities: Certification of eligibility lists for hiring employees in the classified service at regularly scheduled meetings; conducts appeal hearings regarding disciplinary action or alleged violations of Civil Service rules and at the request of the City Council or Administrator; special meetings for hearings are scheduled as needed and my require multiple evenings to complete.

CDBG BLOCK GRANT COMMISSION: This committee is composed of seven members appointed by the Council. Meets during a weekday evening as required. Serves in an advisory capacity to staff and the City Council on matters

pertaining to the use of CDBG funds allocated to the City of Madera to benefit persons of low and moderate income, disabled and elderly persons, minority groups, homeless persons or persons at risk of homelessness and CDBG-funded activities in eligible Census Tracts where CDBG program activities are proposed. Accepts testimony from City staff and applicants presenting proposals to request CDBG funds. Evaluates proposals and recommends CDBG funding allocations consistent with policies, goals and priorities established by the City's CDBG Consolidated Plan and the Vision Madera 2025 Action Plan. Receives testimony from staff and provides comments about the City's CDBG-funded programs and projects overall annual outcomes and accomplishments. Promotes public participation in the CDBG planning process and any amendments.

LOAN REVIEW COMMITTEE: This committee consists of five members appointed by the City Council comprised of at least three residents of the City of Madera. Members shall possess backgrounds in residential mortgage lending, real estate or the building trades industry. Members do not serve specific terms nor do they receive compensation/benefits. Meetings of the committee are held as needed to provide for the review of loan and grant applications for first time homebuyer down payment assistance and owner occupied rehabilitation programs funded by State, Federal and local funds awarded to the City of Madera and from the Successor Agency to the Former Redevelopment Agency. Failure by a Committee member to attend three consecutive meetings shall be deemed an automatic resignation. A significant pattern of absences shall also be considered grounds for removal from the committee. Conflict of interest provisions apply as applicable to committee appointees serving the City of Madera or the Successor Agency to the Former Redevelopment Agency.

PLANNING COMMISSION: Four-year term. The Commission is composed of seven members who are individually appointed, one appointee for the Mayor and each of the Council Members. Appointees must reside within the City limits. Meetings are held on the second Tuesday of each month beginning at 6:00 p.m.

Responsibilities: Develop, maintain and amend the General Plan and Specific Plans as deemed appropriate; discretionary approval of development proposals, including subdivisions, use permits, and variances; discuss overall planning for the City, including ordinances, special studies, zoning, subdivisions and signs, with recommendations to the City Council.

TRANSIT ADVISORY BOARD: Four-year term. The Board consists of seven members appointed from a cross section of the community (general public, children, elderly, disabled, students, social service agencies, and minority family). Seven (7) members are appointed by individual Council Members. Appointees shall be residents of the City of Madera. Meetings are held quarterly in January, April, July, and September at a time and public place set by the advisory board.

Responsibilities Include: Recommend to the City Council a five (5) year transit and equipment plan; review, modify transit system proposals.

YOUTH COMMISSION: Two-year term. The Commission consists of seven members. Each member of the City Council shall appoint one member to the Commission from their district; the Mayor shall appoint one member from the city-at-large. The Commission meets on the second Wednesday of each month at 5:00 p.m.

Responsibilities Include: Serves in an advisory capacity to the City Council about public safety, job opportunities for youth, recreation activities for youth, opportunities for effective participation by youth in governmental process, and changes in city regulations that are necessary to improve the social, economic, educational, recreational advantages, health and well-being of youth.

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Madera City Map

"The Heart of California"



Madera at a Glance

Source: Madera Chamber of Commerce and United States Census Bureau QuickFacts



Madera, California

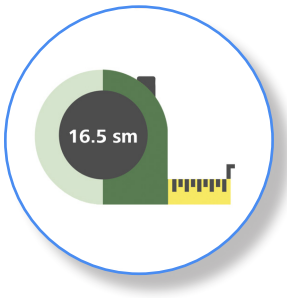
The City of Madera is located in California's stunning Central Valley. Featuring a balanced climate that serves as the perfect host to some of the nation's finest agricultural operations, Madera is also within close proximity to cherished world treasures such as Yosemite National Park, the Sierra Nevada Mountain Range, and attractions that run along the Pacific coastline. Madera is the perfect combination of the best California has to offer.

Located in Madera County

Established in 1907



Population:
~66,000



Location Size:
~16.5 sq. miles

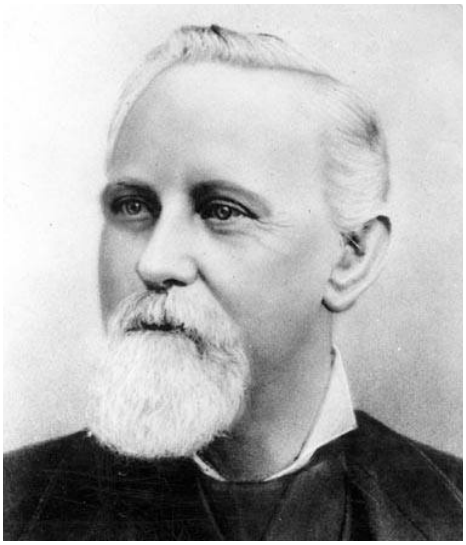


Median Income:
$45,163



The Early History of Madera

Source: Madera Chamber of Commerce



William H. Thurman founded the City of Madera and is thus known as the "Father of Madera." He founded the Madera Lumber and Trading Company and served as Madera County's first sheriff from 1893 until 1895.



The Madera County Courthouse began construction in 1896. It was completed in 1901. The court and county offices moved out in 1957. In 1971, it was renovated to become the Madera County Historical Society Museum.

1876 — On October 11, 1876, the idea for the City of Madera was frst discussed in the newspaper, the Fresno Expositor.

1877 — At a public meeting on March 21, 1877, attendees decided a school building should be built. There was also a drought throughout the San Jaoquin Valley during this time.

1881 — A disastrous fire completely destroyed the lumberyards in Madera, almost ridding the town of the lumber industry entirely.

1893 — Madera County officially became a county in the State of California on May 16, 1893.

1896 — Madera began construction on a new courthouse, jail, zoo, and county park. Madera also became the county seat this year.

1898 — In March, Madera's first Chamber of Commerce was formed. Forty-nine men paid $2.50 charter membership dues.

1907 — Madera is officially founded on March 27, 1907. Citizens of Madera held a centennial celebration on March 27, 2007.

1933 — After 50 million board feet of timber, the lumber industry era ended in Madera. Farmwork became Madera's new main industry and revenue source.

Madera Residents

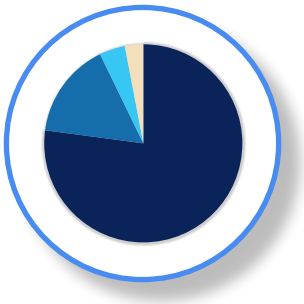
Source: Madera Chamber of Commerce and California Demographics



Average Age

28.8

is the average age of a Madera Resident, almost 10 percent lower than the average age of a United States citizen.



Diversity

77.1%

of Madera residents are Hispanic, with 15.7% of residents categorized as White, 4.2% as African American and 3% as Other respectively.



Education

58.1%

of Madera residents aged 25+ have a high school diploma or higher.



Language

62.7%

of Madera residents over the age of five, speak a language other than English.

Madera Home & Family

Sources: United States Census Bureau QuickFacts



$224,100

is the median cost of owner-valued homes in Madera.



18,122

is the number of households in Madera, compared to 168,265 Fresno households, and 13.6 million California households.



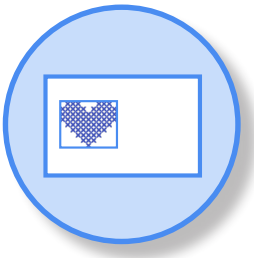
3.56

is the average number of persons who reside in each Madera home, compared to 3.08 persons in Fresno households and 2.96 persons per California households.



48.5%

of Madera residents own their homes, compared to 46.4% of Fresno residents and 54.6 of California residents.



89.4%

of Madera residents are living in the same house they were living in a year ago, compared to 82.5% of Fresno residents and 86.7% of Californians.

Madera Climate

Sources: National Weather Service and Madera Chamber of Commerce

Min/Max
63 / 96

Min/Max
36/54

Average Warmest Month:
July

Average Coolest Month:
December

Average Annual Rainfall

12.23 inches

Madera is typically warm, dry, with relatively low humidity.

Madera Transportation

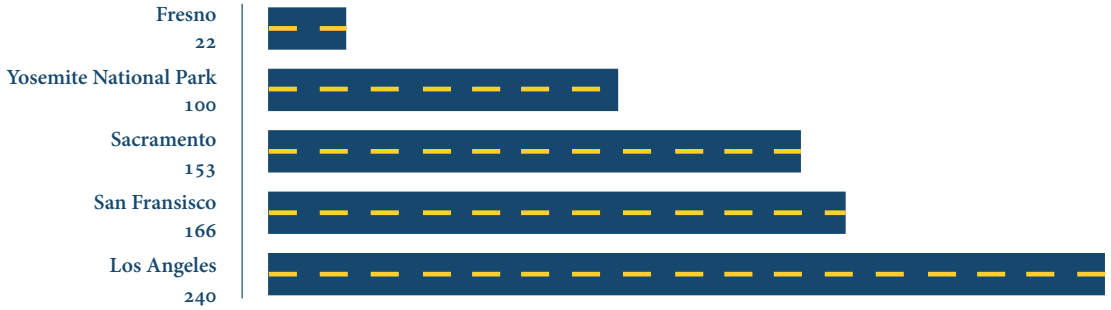
Sources: Madera Chamber of Commerce and Madera.gov

Madera Metro ultilizes 3 routes, transporting Madera citizens where they need to be.

Dial-A-Ride charges $3 or less for a ride within the city or county. Seniors and the disabled can ride at a discounted price.

Madera residents take over 26.6 minutes to get to work, compared to 21.8 minutes for Fresno residents and 29.3 for all of California.

Number of Miles to Other Major California Destinations



Local Government

Council-Manager

Madera is a municipal corporation following the Council-Manager form of government. The Council, the city's legislative body, defines the policy direction of the city. The City Manager oversees the daily operations of the city.

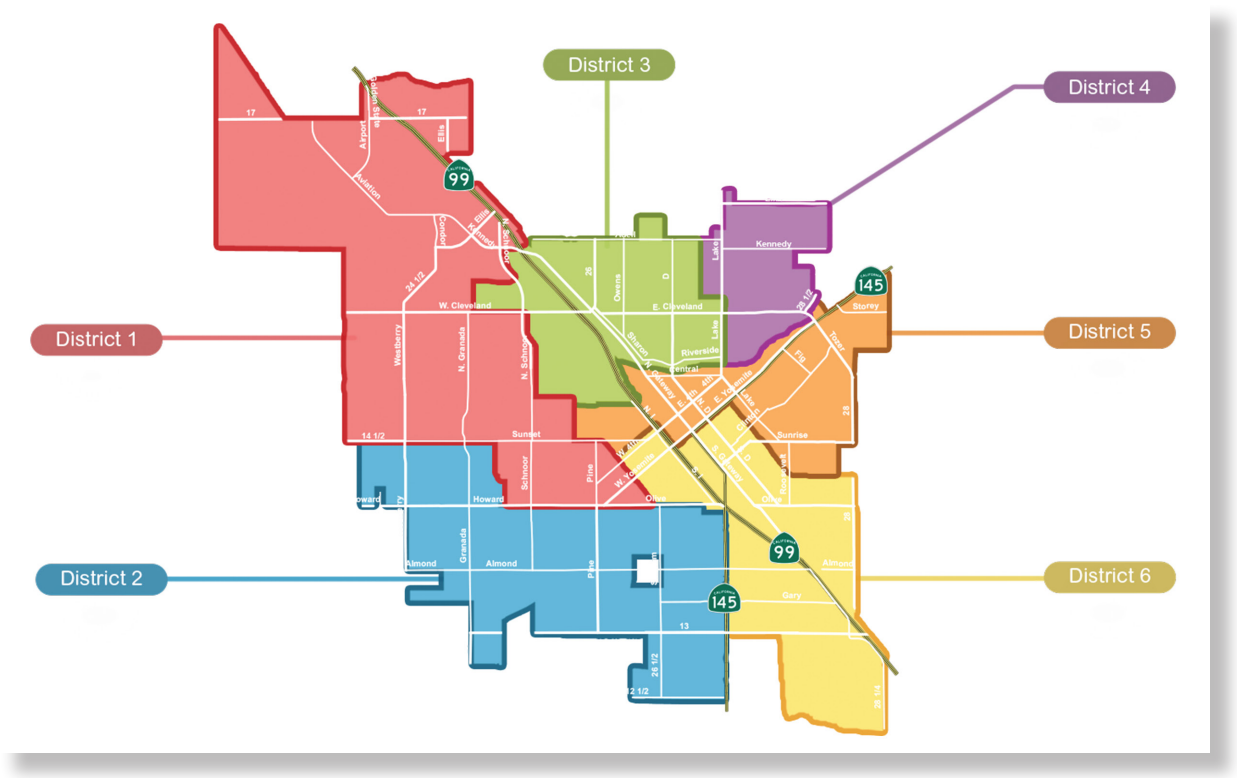
Districts

The City Council consists of an elected mayor and six elected council members. Each serves a four-year term. Council members are elected by district, whereas the Mayor is elected at large or citywide.

General Law City

There are two types of cities in California – charter and general law. Charter cities follow the laws set forth in the state's constitution along with their own adopted "charter" document. General law cities follow the laws set forth by the state legislature. Madera is a General Law city.

The Six City Council Districts of Madera



View a detailed district map at madera.gov/districts

Madera Parks



10 Parks

Madera enjoys three community centers, one skate park, one community garden, one municipal golf course, and a cross-city trail system.



21 Slides

These slides are located at various municipally operated playgrounds distributed throughout the City of Madera.



3 Pools

Located at the Centennial Pool Complex, these pools provide refuge and fun to residents wanting to escape the summer heat.



159 Acres

These acres compromise the City of Madera's municipal park resources available to residents of the community.

Madera Infrastructure



199 Miles of City Streets

This is based on reports from the Public Works department.



19 Water Wells

These work to provide the City of Madera's water supply.



200 Miles of Waterline

With an additional 175 miles of sewer line.



3,000 Streetlights

Keep Maderans out of the dark, while 38 traffic signals keep them safely moving.

Madera Police



39 Police Vehicles

Madera PD has 16 marked patrol vehicles, eight code enforcement vehicles, five traffic enforcement motorcycles, five unmarked detective vehicles, and five administration vehicles.



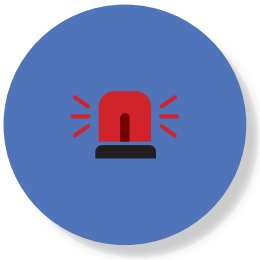
71 Sworn Officers

This includes specialized units, such as SWAT, SIU, and Community Outreach. The Police Department also has 35 civilian employees.



3 K-9 Units

The Madera PD welcomed a new K9 to their ranks this year. These dogs help human officers take a bit out of crime.



60,432 Events

Madera PD responded to 6,201 more events, compared to last fiscal year's 54,231 events.

CalFire - Madera



3 Fire Stations

Construction of Fire Station #58 was completed in FY 20/21.



5 Fire Engines

The Fire Department also has one ladder truck.



375 Fires Mitigated

during FY 21/22.



19 Fire fighters

Recruitment efforts are still in effect to add more.



3,228 Calls for Service

Calls occurred during FY 21/22.

Madera Economics

20,369 Inspections Conducted

Inspections were conducted by the Building Department.

3,021 Business Licenses

Madera has this total number of business licenses, excluding rentals by the end of FY 21/22.

172 Single Family Residential

Permits were issued in FY 21/22.

3,010 Building Permits

Permits were issued during FY 21/22 fiscal year.



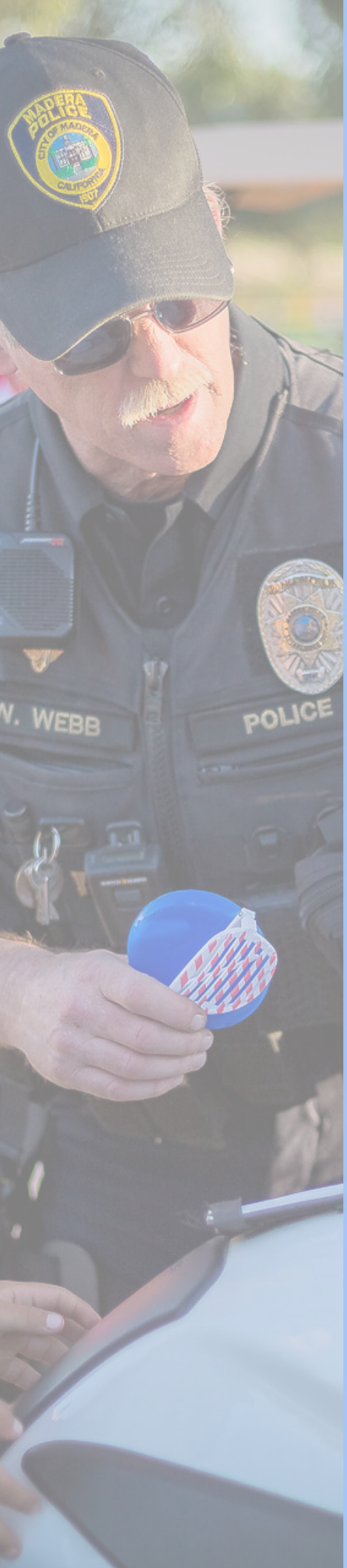
Major Employers of Madera

Top Employers in the City for 2022 by Number of Employees

EMPLOYER	# of Employees
Madera Unified School District	3,500
County of Madera	1,700
Madera Community Hospital	950
Camarena Health	700
Wal Mart	350
City of Madera	310
Community Action Partnership of Madera County	235
Vallarta Supermarket	175
JBT Food Tech	165
Lowe's	150
Home Depot	150
Evapco West	150
Span Construction and Engineering	150

*Data may have a margin error no greater than 10 units

Source: Data provided by the Madera County Economic Development Commission



2022/23 BUDGET OVERVIEW

Key Budget Assumptions & Changes Assumptions

Budget Process

Basis of Accounting & Budgeting

Level of Budgetary Control

Financial Budget Policies

Employee Salary & Benefits

Employees By Department

Key Budget Assumptions & Changes

Defining the 2022/23 Starting Point

The City budgets to maintain existing level of services delivered to the community while strategically increasing or expanding services as growth and demand warrant. Similar to other communities, the City's consistently recalibrates its service delivery model to meet evolving demands. While the City anticipated a long-predicted downturn in the economic cycle, one caused by a health crisis—let alone a crisis with the swiftness and severity of the COVID-19 pandemic—was unexpected. The City took immediate action once COVID-19 began to affect the country in an attempt to mitigate the anticipated economic impacts. Working in the City's favor was the fact that prior to the pandemic, the City was enjoying a prosperous budget period. While some communities experienced significant decreases in sales tax revenue, the City experienced an unexpected increase in revenues in the most recent three budgets, including the current budget. This resulted in the General Fund reserve balance above and beyond that required by the General Fund Reserve Policy. Due to these unexpected increases in revenue, the City is positioned to remain financially stable. Unfortunately, the Country is entering a tumultuous period and planning and flexibility will be imperative. With the level of uncertainty that exists in the current economic climate, staff have updated budget item forecasts relative to the plethora of issues pressing the national and local economy. Some of these include:

- **Inflation**: The U.S. Labor Department reported that its consumer price index increased over 8 percent in March 2022 from the prior year, the largest year-over-year increase in 40 years. In addition, prices have been driven up by supply chain issues, and disruptions to global food and energy markets worsened by Russia's war against Ukraine. Similar to others, the City is experiencing the effects of inflation from cost increases in services, fuel, supplies and equipment, and construction projects.

- **Consumer Confidence**: Consumer expectations for inflation have increased over the past year and most expect that their income will not keep pace with prices over the next year.

- **Supply chain issues**: The pandemic created significant supply chain challenges, which continue to impact manufacturing, construction, retail, and many other industries. These disruptions have caused lengthy lead times and brought about sudden price increases for goods. The City has experienced these challenges procuring various supplies and equipment, including IT hardware, vehicles, capital projects, etc.

- **Labor**: The Great Resignation and labor challenges have had an impact on the City. While the City has attempted to mitigate impacts by implementing unconventional practices, the City will need to monitor trends to ensure that it retains its workforce and remains competitive in attracting new talent.

Revenue Forecast during uncertain times

While there is uncertainty about how much the City's revenues will be impacted, some items are foreseeable. For example:

- The erosion of consumer confidence and the potential closure of retail establishments means a decline in sales tax revenues, however there may be a potential offset from increased online purchases.

- The lingering spike in cost of gas and other fuel is a major concern. Thus, staff will need to closely monitor related city service and construction costs, and staff use of city vehicles and travel requirements.

- The largest economic sectors affected were transportation, tourism and hospitality. Business travel may never return to pre-pandemic levels, due to the ease of virtual meetings and the quick adaptation by most businesses.

- Until consumer confidence returns, there may be a decrease in programmed sports revenue. While programmed activities may decrease, the City must still maintain facilities, such as the pool which may need fund augmentation from the General Fund to offset some costs.

- Staff anticipates that consumer confidence and consumer shopping habits will also be altered for a significant amount of time.

Like all annual budgets, staff made assumptions to determine the budget. The following are a list of key assumptions.

Projected Revenues

In preparing the FY 2022/23 budget, staff estimated major city revenues as indicated below:

- Projected Retail Sales & Use Tax: $12.3 million
- Measure K: $6.6 million
- Transient Occupancy Tax (hotel tax): $980k
- Property tax in-lieu (c. 2004): $7.1 million
- Property tax: $4.2 million
- Business license revenue: $511k

It should be noted that potential Measure R revenues are not included given that cannabis permits are under review.

Increased Expenses

In preparing the FY 2022/23 budget, staff made the following adjustments to expenses:

- Unfunded Accrued Pensions Liability is expected to increase.
- Property Liability Insurance is expected to increase.
- Employee Health Insurance is projected to increase.
- Senate Bill 1383 will result in increased costs for solid waste.

Balancing the Budget

- The proposed general fund FY 2022/23 budget projects that revenues will exceed expenses by approximately $988k.
- The proposed budget does not anticipate using funds from the General Fund Reserve at this time.
- The proposed budget includes allocating $1,500 stipends for City employees from the General Fund unallocated account and an additional $580k to offset increased health care costs. These funds were placed in separate accounts and were derived from the Unassigned Funds from prior Fiscal Years.
- Should the City receive less revenue than anticipated or should the COVID-19 pandemic be prolonged, the City expects to utilize reserves to offset revenue shortfalls, however such utilization of reserves will be brought to Council for consideration and approval.

Budgeted Positions

- The proposed budget incorporates the costs of the City's recently negotiated labor agreements and cost increases in other spending categories.
- Budgeted positions: The proposed budget only includes positions based on those reasonably expected to be filled by a person. As the year progresses, staffing will be continually reviewed and analyzed, and any changes to budgeted positions will be brought to the Council for consideration.
- The proposed budget includes several new positions that are recommended to maintain and enhance the City's service delivery:
    - Police Auxiliary Services Supervisor, Police Department
    - Administrative Analyst I, Engineering Department
    - Payroll Specialist, Finance Department
    - Parks Manager, Parks & Community Services Department
    - Parks Worker I – 2 positions; reduced equivalent hours in part time parks maintenance (equivalent hours not equivalent dollars)
- Vacant positions are included in the budget for any existing or new positions the City intends to fill. The number of actual vacant positions and the positions themselves fluctuate as employees leave the organization and new employees are hired. The budget includes assumptions on hiring timelines and applicant availability. The proposed budget includes all approved positions with reasonable assumptions as to hire date for positions currently vacant. As the year progresses, staffing will be continually monitored, and any requests for additional positions will be subject to Council consideration and approval.

- For the FY 2022/23 proposed budget, vacant positions were budgeted at the expectation of employee only health coverage in the Anthem plan.

Reclassifying Positions

The City may seek to reclassify positions based on an analysis of actual job duties. Additionally, pursuant to the City's Memorandums of Understanding with represented employee groups, employees may submit reclassification requests each year during certain filing windows if they believe they are working outside their job classification. These requests are evaluated by the Human Resources Department and then a recommendation is made to the City Manager on whether a position should be reclassified or whether the assigned duties fall within the existing classification. The City Manager then decides to uphold or deny the recommendation. Employees may appeal to the City Manager if they disagree, however the City Manager's determination is final. The City did not receive any employee-initiated requests this year.

Planned Promotions

Planned promotions have also been captured in the budget. These promotions are for class series where classification is determined by certification and/or time in the position (i.e. Police Officer I to Police Officer II). These promotions will only be effectuated upon satisfactory job performance at the current classification level and the individual meeting the employment standards for the higher classification.

Employee Compensation

The FY 2022/23 budget includes the following relative to employee compensation:

- Merit increases have been budgeted, however, actual achievement of such increase is dependent upon individual employee performance.

- Consistent with the City's labor negotiations that are in process, a 2% cost of living adjustment has been included to base wages for employee represented by the City's four bargaining units.

- Health Care for Current Employees: As Council has directed the unallocated balance in the General Fund be designated and used to pay the increase in health insurance premiums, the cost of the increase is not included in the operating budget. Instead, the Finance Department will designate and utilize funds from the unallocated General Fund balance for this purpose.

- One-time payments: Per Council direction, the Finance Department will designate and utilize funds from the unallocated General Fund balance for this purpose.

Measure K

Measure K sales tax revenue is committed to public safety and is shared 50/50 between the Police and Fire Departments. Measure K Police and Fire funds are budgeted and accounted for separately.

This budget recognizes the following:

- Operations and Maintenance expenses for Fire Station 58.

- The City issued lease revenue bonds in June 2019 for the construction of Fire Station 58 in the amount of $4,005,000. The bonds are due in annual installments of $230,000 to $307,000 over 20 years. The construction on the fire station was completed in November 2020. The annual debt service is included in the budget.

- Police staff salaries and benefits

- General Fund loan payment for purchase of police building and critical radio infrastructure.

Measure K Stabilization Fund

The Council has directed that $130,000 of Measure K revenue for both Police and Fire be committed each year for the establishment of a stabilization reserve, until the reserve reaches the equivalent of 30 percent of Measure K expenditures. Currently, both Police and Fire have a stabilization reserve fund balance of $650,000 each, both consistent with the City's reserve policy.

Fire Engine Replacement Fund

Additionally, the Council approved a fire engine replacement reserve fund of $200,000 in the previous year, with the intent to add $200,000 each year. In an attempt to ensure effective engine replacement plan and to maintain a modern fleet of fire

equipment, staff recommends in this proposed budget that $490,000 per year be set aside, an increase of $290,000 to ensure that adequate funding is maintained.

Debt

The City expects to pay a total of $5,420,130 in principal and interest this year with a total outstanding debt of $60,874,111 as of June 30, 2022.

Budget Process

The latest approved budget document is made available at madera.gov/budget

Budget Basics

The City operates on a fiscal year that begins July 1. City staff in their respective departments prepare individual budgets for their functional areas. These budgets are then combined into an overall city budget that is presented to the Council each spring for review and input.

The Council has the authority to approve the annual budget and may amend it during the year if needed. The legal level of budgetary control is at the fund level, which means spending in each different type of fund may not exceed the budgeted amount without Council approval.

Department Personnel Begins Projections

Department personnel are asked to update current year projections and proposed FY 2022/23 projected expenses and revenues. As part of this process, Salary Projection Worksheets are also prepared. These worksheets list City employees organized by department and calculates their total salary and wages for the specified fiscal year.

Mid-year Budget Review

Each department performs a mid-year budget review to determine if budgeted revenue and expenses are on target or need to be adjusted. Budget adjustments will be adopted per resolution. The Engineering Department prepares a five-year Capital Improvement Plan and presents the draft to the Council at this time.

Preliminary Enterprise Fund Review

The preliminary Enterprise fund budgets are presented to Council for review. These include budget:

- Water
- Sewer (e.g. wastewater)
- Solid Waste; and
- Storm Drainage

Other Funds Review

Preliminary Internal Services (Fleet, Facilities Maintenance, and Technology) and Special Revenue Fund budgets are presented to Council for review.

Public Input on Spending Priorities

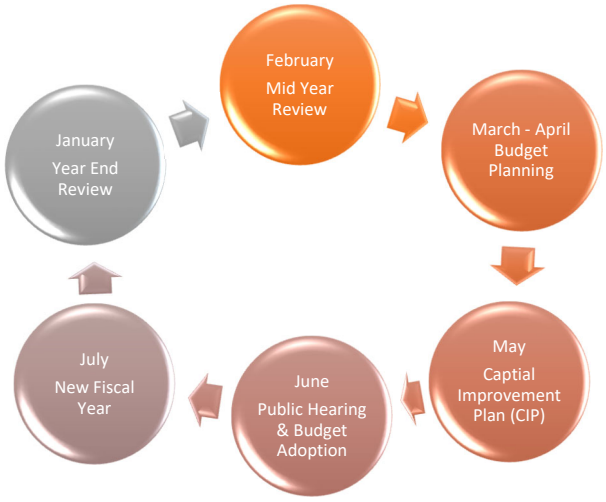
A public hearing is held at a Council meeting regarding the Community Development Block Grant (CDBG). The public is encouraged to provide input regarding how funds are to be allocated.

Preliminary Budget to City Council

A budget workshop is held for the Council and community. Budgets for City funds are made available for review and discussion. The Financial Services Director lead the presentation and department directors are available to discuss any specific budget items within the purview.

Final Budget Approval

A budget workshop is held for the Council and community. Budgets for City funds are made available for review and discussion. The City Manager and Financial Services Director lead the presentation and department directors are available to discuss any specific budget items within the purview.



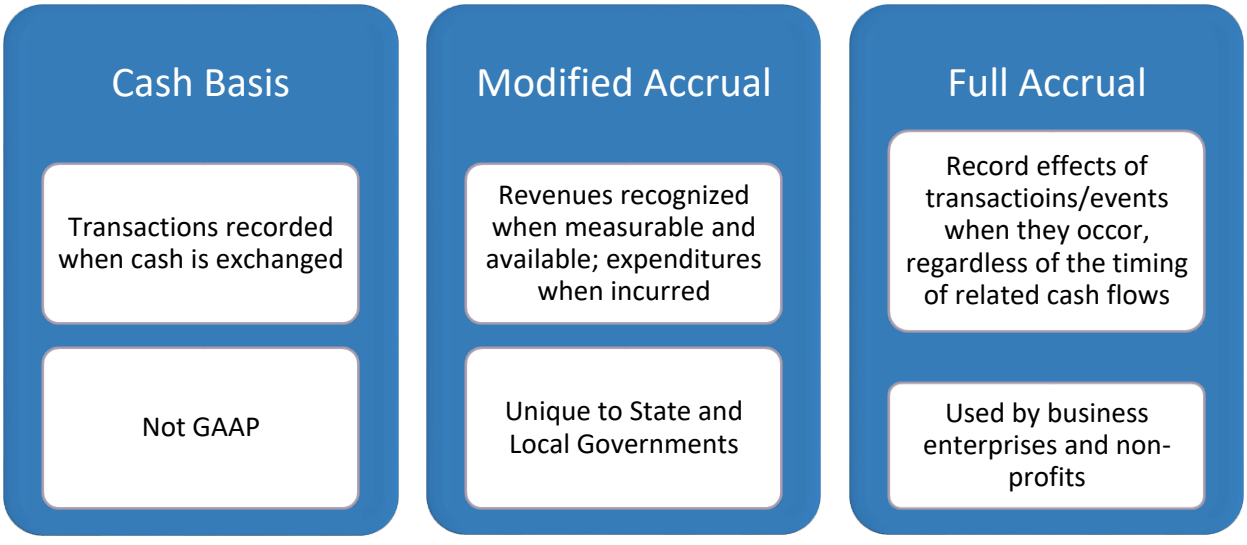
Basis of Accounting & Budgeting

The City budgets on a modified accrual basis for all funds except for its enterprise and internal service funds, which are budgeted on a full accrual basis. This is consistent with the City's basis of accounting as reported in its Annual Comprehensive Financial Report (ACFR). The City's Governmental Funds consist of:

- The General Fund
- Special revenue funds
- Debt service funds
- Capital project funds

Each fund is prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., 60 days after fiscal year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

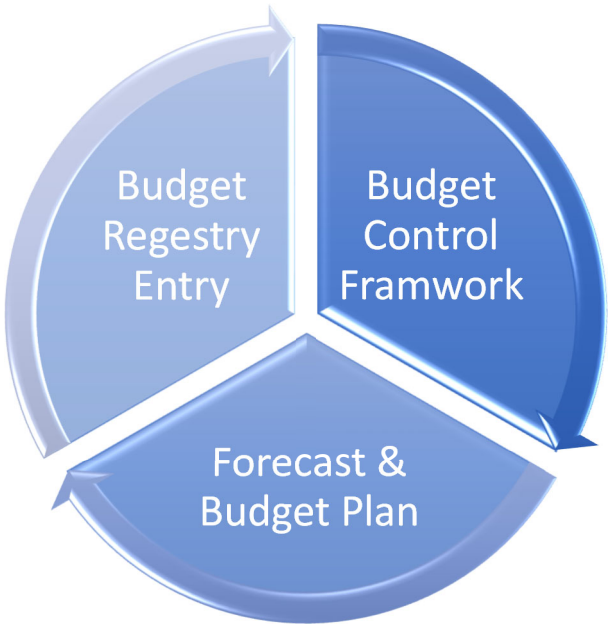


Level of Budgetary Control

In the spring of every year, City personnel prepare a proposed budget and present it to the Council for consideration. The proposed budget, along with all the supporting schedules, are made available for public inspection in the City Clerk's Office and the office of the Financial Services Director. For the FY 2022/23 budget, the Council held budget review workshop on August 3, 2022, to receive public comments and ascertain the facts regarding the proposed budget.

The City Council was introduced to new budgetary controls to start the FY 2020/21 budget. Council may recall the following controls were presented at the June 11, 2020, Council meeting:

- Transfer of appropriated budget authority from one account to another within a department may be done upon approval of the City Manager.
- Transfer of budget authority between departments of the general fund or between funds will be done by minute order of the City Council if less than $25,000 and by resolution if greater than $25,000.
- Authority is given to the Financial Services Director to adjust the budget for all monies received by the City not included in the budget up to $5,000 per incident without a budget resolution. A report will be given to the Council on a quarterly basis regarding any such activity.
- All outstanding encumbrances as of June 30 approved by the City Manager shall be continued and re-appropriated for expenditure into the following fiscal year.
- Except as monetary appropriations may be affected by intra-fund transfers within the general fund or other funds, no appropriations set forth in said budget shall be cancelled in whole or in part except by resolution adopted by a majority vote of all members of the Council.
- Expenditures made, liabilities incurred, or warrants issued in excess of budget appropriations as originally approved or as thereafter increased or decreased, shall not constitute an obligation or liability of the City. The City Manager and the Council shall approve no claims and the Financial Services Director shall issue no warrants or checks for any expenditure in excess of existing appropriations except upon an order of the court of competent jurisdiction, or in cases of emergency as specified and in accordance with the procedures established in the Government Code of California.



Financial Budget Policies

Budgeting

An annual base budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.

The operating budgets shall be balanced. Ongoing costs shall not exceed current revenues plus available fund balance that exceeds reserve fund requirements.

Projected revenues will be sufficient to support projected expenditures.

The City will avoid budgetary procedures which balance the current budget at the expense of future budgets.

The Financial Services Director will prepare and submit to the City Council a mid-year budget review and analysis.

Accounting & Financial Reporting

- An independent audit will be conducted annually by a certified public accountant.
- Financial reports will be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
- The City will maintain a strong system of internal controls.
- The City will maintain a written investment and portfolio policy that establishes parameters for determining investment placement and the overall management of the City's investment portfolio.

Reserves

- The City will maintain the General Fund Contingency reserves at a level of at least 30 percent 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 City will establish an account to accumulate funds to be used for payment of accrued employee benefits for retired and separated employees. The level of this reserve will be established based upon an annual projection of employee retirements.
- Self-insurance reserves will be maintained at a level consistent with professional actuarial review recommendations.

Capital Planning

- The City will develop and annually update a long-term Capital Improvement Plan (CIP) for the purpose of planning, scheduling, and financing capital projects as determined and approved by the City Council.
- The CIP will be a five-year plan and will include 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.

- The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and orderly replacement of capital assets from current revenues where possible.

- The CIP budget will realistically assess potential future revenues and avoid commitments for projects that lack economic feasibility.

Revenue

- The City will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate.

- The City will attempt to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.

- The user fees and charges for each Enterprise Fund will be set to fully support the total direct and indirect costs of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.

- Internal Service Funds are to be funded at appropriate levels to ensure their ability to provide services adequately.

- Development Impact Fees will be established to provide for the cost of infrastructure improvements from new growth instead of being a burden to existing taxpayers.

Debt Management

- The City will not use long-term debt financing for any recurring purpose such as current operating and maintenance expenditures.

- The City will consider the issuance of long-term debt to purchase or construct capital assets that will serve as long-term community assets. Prior to entering into a long-term financing arrangement, an internal analysis will be conducted to determine the impact on current and future budgets for debt service and operations. This analysis will address the reliability of revenues to support the debt service.

Employee Salary & Benefits

Employee Salary & Benefits Summary

The City has four recognized bargaining units that represent all full-time employees except Management. They include:

- Madera Affiliated City Employees' Association
- Mid Management Employee Group
- Madera Police Officers' Association
- Law Enforcement Mid Management Employee Group

Management and part-time employees are unrepresented.

When proposing and negotiating modifications to either salary or benefits, the City's pay philosophy is to focus on total compensation. Below represents a summary of the normal benefits offered by the City in addition to base pay. Individual bargaining units may have additional pay incentives or benefits negotiated for their members; bargaining unit agreements can be found on the City's website.

Benefit	Summary Description
Retirement	
Retirement: Defined Benefit	The City participates in the California Public Employees' Retirement System, commonly known as CalPERS. The benefit received in retirement depends on the employee's age at retirement, years of service, applicable pay, and benefit factor. The City does not participate in Social Security. The benefit is funded by both Employer and Employee contributions. The City participates in the following benefit formulas, with placement in the formula defined by hire date with the City: Miscellaneous Employees ▪ Classic: 2.5% @ 55, highest single year ▪ Classic Tier I: 2% @ 60, average 3-year final compensation ▪ PEPRA: 2% @ 62, average 3-year final compensation Sworn Employees ▪ Classic: 3% @ 50, highest single year ▪ Classic Tier I: 3% @ 55, average 3-year final compensation ▪ PEPRA: 2.7% @ 57, average 3-year final compensation

Retirement: Supplemental	The City offers a choice between two 457 Deferred Compensation plans for full-time employees. For all full-time employees except Sworn Law Enforcement and Management, the City contributes an amount equal to 4.2% of base pay into the plan. No matching contribution from employees is required. Employees may elect to contribute their own funds up to the IRS defined annual maximum on a pre-tax basis. Monies may be withdrawn while still employed through either an emergency withdrawal or as a loan that must be repaid. Emergency withdrawal provisions are governed by IRS rules. Individuals have full access to funds after separation of service from the City.
Retirement: Part Time	Part-time employees receive either the CalPERS benefits defined above or participate in a Social Security replacement plan administered by Empower Retirement depending on the number of hours worked annually. Any employee who works 1,000 or more hours in a fiscal year qualifies for CalPERS, regardless of part-time or full-time status.
Health & Welfare Benefits	
Health, Dental, & Vision Insurance	Effective July 1, 2021, the City has joined the PRISM public entity risk sharing pool to participate in their health plans. This change will allow the City to offer multiple providers and multiple plans for employees to choose from when selecting benefits. Joining the pooled program will also have the long-term benefit of reducing rate volatility. The City's current benefit providers are: ▪ Medical: Anthem and Kaiser ▪ Dental: Delta Dental ▪ Vision: Superior The City's contribution towards health insurance is defined within the bargaining unit agreements for each employee group. The contribution will be equal to the cost of the Core medical plan plus dental plus vision at each enrollment level. Employees may waive coverage with proof of other coverage and receive a monthly waiver benefit of $450. Premiums are paid by employees pre-tax under a Section 125 Cafeteria Benefits Plan.
Flexible Spending Accounts	The City offers both dependent care and medical expense Flexible Spending Accounts under its Section 125 Cafeteria Benefits Plan. Employees may choose to contribute up to $1,000 per year on a pre-tax basis for reimbursable medical expenses or up to $5,000 per year on a pre-tax basis for reimbursable childcare expenses.
Group Life	The City provides group life insurance coverage for full-time employees and dependents. Employees may purchase additional voluntary employee, spouse, and/or dependent life through the program, as well as accidental death and dismemberment benefits.
Disability	The City provides a long-term disability policy for situations requiring the employee to be absent from work due to disability more than 90 days. The policy provides up to 60% income replacement. The City does not participate in the California State Disability program; Madera Affiliated City Employees' Association participates at their own expense.

Employee Assistance Program	The City offers an Employee Assistance Program through Halcyon Behavioral that provides free counseling services to employees and their household. The program also has free online resources to help with work-life balance and management. In addition to these services, the plan also includes wellness benefits for employees and emotional fitness coaching resources.
Supplemental Insurance	The City offers additional accident, disability, universal life and similar policies employees may choose to participate in at their own expense.
Paid Leave Benefits	
Vacation	All full-time employees accrue paid vacation based on years of service with the City. Unused vacation is fully vested to the employee and is paid out as compensation upon separation from the City. Vacation balance caps vary by bargaining unit.
Sick	All full-time employees accrue paid sick leave at the rate of 12 days per year. A percentage of sick leave is available for cash-out upon positive separation based on years of service with the City. All part-time employees accrue paid sick leave at the rate of 1 hour for every 30 hours worked.
Family Sick	Both full and part-time employees may use sick leave to care for a family member. The number of hours varies by bargaining unit.
Holidays	The City recognizes 11 full day and 2 half day paid holidays each year. Additionally, some employees are eligible for floating holiday time based on years of service with the City, depending on their bargaining unit. Because of the nature of their job, employees represented by the Madera Police Officers' Association accrue holiday leave similar to vacation.
Administrative Leave	Positions exempt from overtime under the Fair Labor Standards Act receive 40 hours per year of Administrative Leave. This leave must be used each fiscal year, or it is lost; unused hours are not carried forward.
Compensatory Time Off	Positions eligible for overtime have the option to accrue Compensatory Time Off in lieu of pay. For each hour of overtime worked, the employee may elect to accrue 1.5 hours of leave.
Supplemental Paid Sick Leave	Effective April 1, 2021 through September 30, 2021, all full-time employees received 80 hours of supplemental paid sick leave for COVID related reasons. Part time employees are eligible for a pro-rated amount of leave based on work schedule.

Additional Benefits	
Flexible Work Schedules	Depending on bargaining unit, employees may request to work alternative schedules to assist in work/life balance. This potentially includes both 9/80 and 4/10 options.
Bilingual Pay	Full-time employees may be eligible for bilingual English-Spanish incentive pay after successfully completing a skills exam. Employees represented by the Madera Police Officers' Association are also eligible for American Sign Language bilingual pay.
Education/Certificate Incentive Pay	All four of the City's recognized bargaining units provide various education and certificate incentive pays. These benefits are in addition to base pay.
Education Reimbursement	All four of the City's recognized bargaining units have provisions in their agreements for reimbursement of education expenses. Currently employees may request reimbursement of up to $2,400 per fiscal year for pursuing a college degree.
Holiday Closure	For employees represented by the Madera Affiliated City Employees' Association and the Mid Management Employee Group, the City closes non-safety functions and services between Christmas Day and New Year's Day.

Citywide FTE Count

FTE as Full Time Equivalent based on a standard of 2080 work hours per year

Fund Group	20/21	21/22	22/23
General Fund Total	**193.99**	**213.28**	**221.46**
Airport	1.88	1.88	1.88
Transit	1.70	5.28	4.75
Drainage	4.10	4.83	4.69
Sewer	23.30	22.37	18.82
Solid Waste	7.70	7.14	7.26
Water	23.74	20.41	20.54
Enterprise Fund Total	**62.42**	**61.91**	**57.95**
Computer Acq & Maint	4.17	4.00	4
Equipment Maint	4.70	3.70	3.7
Facilities Maint	9.15	8.15	8.15
Internal Service Fund Total	**18.02**	**15.85**	**15.85**
Intermodal Building	0.48		0.25
Parking Dist Operations	0.48	0.48	0.48
Tobacco Law Enforcement Grant			1.00
HOME Program Income		0.25	0.23
CalHome Program Income		0.15	
OJP BJA FY20 COVID-19		0.17	
DAP Program Income			0.15
Special Revenue Fund Total	**0.96**	**1.05**	**2.11**
Grand Total	**275.39**	**292.09**	**297.37**

FTE by Expensing Org

Fund Group	Org Desc	20/21	21/22	22/23
Enterprise Fund	20301220-Utility Billing/Water	5.30	5.29	5.14
	20303800-Water Mtnc/Operations	11.24	11.17	11.20
	20303810-Water Quality Control	5.20	2.95	3.20
	20303820-Water Conservation Program	2.00	1.00	1.00
	20401230-Utility Billing/Sewer	2.65	2.65	2.57
	20403400-Sewer Mtnc/Operations	8.15	7.72	5.75
	20403410-WWT Plant	12.50	12.00	10.50
	20503270-Airport Operations	1.88	1.88	1.88
	21285290-Transportation- Dial-A-Ride	0.85	2.64	2.38
	21295300-Transportation - Fixed Route	0.85	2.64	2.38
	45003090-Drainage Flood Control	4.10	4.83	4.69
	47601235-Utility Billing/Garbage	2.65	2.65	2.57
	47603600-Solid Waste Disposal	0.65	0.72	0.79
	47603630-Street Cleaning	4.40	3.40	3.40
	47603730-Tire Clean Up		0.38	0.50
Enterprise Fund Total		**62.42**	**61.92**	**57.95**
General Fund	10201000-City Council	7.00	6.50	7.00
	10201010-City Clerk's Office	2.00	2.00	2.00
	10201100-City Manager	2.70	2.87	2.70
	10201200-Finance	5.00	5.91	5.08
	10201210-Purchasing	1.75	1.00	1.00
	10201500-HR/Risk Management	4.00	4.00	4.00
	10202000-PD Operations	65.25	73.42	74.91
	10202020-PD - CCP	1.00	1.00	1.00
	10202030-Schools Policing	2.00	3.00	3.00
	10202040-PD Housing Authority	1.00	1.00	1.00
	10202050-COPS Hiring Program Grant	2.51		
	10202060-Animal Control	2.00	2.00	2.00
	10203010-PW - Streets	8.60	9.06	9.32
	10203011-PW Safe & Clean Initiative		2.88	1.92
	10203020-Graffiti Abatement	0.80	0.80	0.80
	10204100-Planning	4.39	4.99	5.12
	10204200-Building	4.00	4.99	5.52
	10204300-Engineering	17.87	19.41	19.44
	10204400-Code Enforcement	6.50	5.73	6.46
	10206000-Parks Administration	3.06	3.55	2.56
	10206100-Parks	17.25	16.25	20.17
	10206110-Landscape Mntc Dist Services	4.88	4.88	7.90
	10206120-Median Landscaping			0.13
	10206200-Recreation	4.68	10.76	9.56
	10206218-Sr Citizen Community Service	2.21	2.60	3.75

Fund Group	Org Desc	20/21	21/22	22/23
	10206220-Sports Programs	1.53	2.69	3.44
	10206230-Aquatics Programs	1.24	2.12	3.49
	10206240-Comm & Rec Centers	1.57	2.67	2.70
	10206270-Special Events	0.95	1.20	1.09
	10252000-Measure K Sales Tax-Police	13.75	14.00	13.00
	10211300-General/Grant Oversight	4.00	0.15	0.15
	10218000-CDBG Administrative Costs		1.35	1.26
	17000000-Payroll Clearing (RDA PR)	0.50	0.50	
General Fund Total		**193.99**	**213.28**	**221.46**
Internal Service Fund	30710000-Facilities Maintenance	9.15	8.15	8.15
	30720000-Computer Acquisition/Maint.	4.17	4.00	4.00
	30701240-Fleet Maintenance	4.70	3.70	3.70
Internal Service Fund Total		**18.02**	**15.85**	**15.85**
Special Revenue Fund	41108060-Intermodal Building	0.48		0.25
	41400000-Parking Dist Operations	0.48	0.48	0.48
	47910000-Tobacco Law Enforcement Grant			1.00
	44004460-HOME Program Income		0.25	0.23
	44004630-CalHome Program Income		0.15	
	47810210-OJP BJA FY20 COVID-19		0.17	
	44004430-DAP Program Income			0.15
Special Revenue Fund Total		**0.96**	**1.05**	**2.11**
Grand Total		**275.39**	**292.10**	**297.37**

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CITYWIDE SUMMARIES

Citywide Revenues

Budget Revenues by Category	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
30-Taxes	28,822,418	32,466,267	30,315,752	35,730,868	5,415,116	17.9%	31%
31-Licenses & Permits	2,207,387	2,275,445	2,133,323	2,234,463	101,140	4.7%	2%
32-Fines & Forfeiture	953,885	565,964	958,653	788,747	(169,906)	-17.7%	1%
33-Charges for Services	33,237,181	35,487,881	48,966,450	38,525,329	(10,441,121)	-21.3%	33%
34-Interest	1,437,526	790,054	629,920	755,709	125,789	20.0%	1%
35-Franchise Fees	688,563	721,028	692,006	800,000	107,994	15.6%	1%
36-Federal Grants	5,095,227	5,584,802	8,353,048	9,095,263	742,215	8.9%	8%
37-State Grants	4,320,745	3,061,671	7,098,339	6,114,617	(983,722)	-13.9%	5%
38-Local Grnt &Donation	1,954,592	1,226,394	4,418,675	3,819,790	(598,885)	-13.6%	3%
40-Interfund Charges	8,037,047	10,340,171	8,176,631	8,279,522	102,891	1.3%	7%
41-Rental Income	774,032	664,673	766,193	732,039	(34,154)	-4.5%	1%
42-System Development	423,484	404,871	425,601	417,383	(8,218)	-1.9%	0%
47-Gains & Proceeds	20,275,181	886,159	472,643	412,825	(59,818)	-12.7%	0%
48-Refunds	1,148,522	919,777	1,019,175	578,476	(440,699)	-43.2%	0%
49-Transfers In	6,717,568	6,323,457	8,583,721	7,569,452	(1,014,269)	-11.8%	7%
Total	**$116,093,358**	**$101,718,614**	**$123,010,130**	**$115,854,483**	**($7,155,647)**	**-5.8%**	**100%**

Budget Revenues by Function	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
General Government	24,827,865	26,349,727	25,678,495	28,913,195	3,234,700	12.6%	25%
Public Safety	8,097,832	8,567,663	8,061,492	8,583,612	522,120	6.5%	7%
Culture & Recreation	1,155,355	949,294	1,119,916	4,800,326	3,680,410	328.6%	4%
	8,653	52,330	460,329	630,619	170,290	37.0%	1%
ISF	5,347,305	7,250,416	5,713,107	6,263,711	550,604	9.6%	5%
Water	12,821,837	13,696,141	15,545,432	16,156,705	611,273	3.9%	14%
Sewer	11,073,885	10,990,661	13,868,816	11,738,619	(2,130,197)	-15.4%	10%
Solid Waste	6,089,177	6,045,707	7,585,504	7,469,038	(116,466)	-1.5%	6%
Drain	904,789	872,873	879,521	906,009	26,488	3.0%	1%
Airport	742,522	775,686	784,380	720,713	(63,667)	-8.1%	1%
Transit	5,574,642	2,332,934	5,645,022	3,068,345	(2,576,677)	-45.6%	3%
Golf	399,885	376,857	378,602	378,804	202	.1%	0%
Community Development	39,007,667	23,425,399	37,247,570	26,224,787	(11,022,783)	-29.6%	23%
Capital Assets	41,944	32,926	41,944	-	(41,944)	-100.0%	0%
Total	**$116,093,358**	**$101,718,614**	**$123,010,130**	**$115,854,483**	**($7,155,647)**	**-5.8%**	**100%**

Budget Revenues by Department	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Unassigned	-	-	452,000	194,750	(257,250)	-56.9%	0%
Unassigned Revenues	23,480,045	24,713,080	23,661,239	27,272,457	3,611,218	15.3%	24%
City Clerk's Office	82,596	82,539	82,739	82,434	(305)	-.4%	0%
City Manager	542,385	454,283	542,385	454,283	(88,102)	-16.2%	0%
Finance Department	2,944,104	3,054,371	3,359,317	3,294,514	(64,803)	-1.9%	3%
Grants	7,234,991	4,433,189	8,798,941	6,137,571	(2,661,370)	-30.2%	5%
City Attorney's Office	31,584	3,646	34,684	4,256	(30,428)	-87.7%	0%
Human Resource Department	854,107	1,037,045	1,149,400	1,065,610	(83,790)	-7.3%	1%
Police Services Department	4,879,986	5,321,696	5,186,528	5,200,471	13,943	.3%	4%
Fire Department	2,852,066	3,245,967	2,874,964	3,383,141	508,177	17.7%	3%
Public Works	38,338,555	40,106,137	45,654,169	45,309,186	(344,983)	-.8%	39%
Planning Department	3,976,260	4,500,180	12,221,103	3,438,508	(8,782,595)	-71.9%	3%
Building Inspection Dept	1,546,719	1,974,526	1,597,130	1,606,200	9,070	.6%	1%
Engineering Department	26,038,352	9,129,343	14,158,502	11,441,917	(2,716,585)	-19.2%	10%
Information Services	1,312,910	1,931,605	1,312,910	1,372,688	59,778	4.6%	1%
Parks Department	1,978,698	1,731,007	1,924,119	5,596,497	3,672,378	190.9%	5%
Total	**$116,093,358**	**$101,718,614**	**$123,010,130**	**$115,854,483**	**($7,155,647)**	**-5.8%**	**100%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
General	41,560,234	43,870,064	42,935,444	51,092,172	8,156,728	19.0%	44%
Total General Funds	**41,560,234**	**43,870,064**	**42,935,444**	**51,092,172**	**8,156,728**	**19.0%**	**44%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Water	12,821,837	13,696,141	15,545,432	16,156,705	611,273	3.9%	14%
Sewer	11,073,885	10,990,661	13,868,816	11,738,619	(2,130,197)	-15.4%	10%
Solid Waste	6,089,177	6,045,707	7,585,504	7,469,038	(116,466)	-1.5%	6%
Drain	904,789	872,873	879,521	906,009	26,488	3.0%	1%
Airport	742,522	775,686	784,380	720,713	(63,667)	-8.1%	1%
Transit	5,574,642	2,332,934	6,105,351	3,621,845	(2,483,506)	-40.7%	3%
Golf	399,885	376,857	378,602	378,804	202	.1%	0%
Total Enterprise Funds	**37,606,737**	**35,090,859**	**45,147,606**	**40,991,733**	**(4,155,873)**	**-9.2%**	**35%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Development Impact Fees	2,800,703	3,856,574	11,717,786	3,227,106	(8,490,680)	-72.5%	3%
State Gas	2,578,122	2,563,059	5,037,273	3,429,273	(1,608,000)	-31.9%	3%
Measure T	1,587,081	3,335,708	2,328,731	3,248,520	919,789	39.5%	3%
Business Improvement District	28,524	22,331	28,702	24,371	(4,331)	-15.1%	0%
Parking District	37,966	47,590	38,156	41,131	2,975	7.8%	0%
Fed Aid Urban Grant	663,492	1,592,570	1,740,378	3,293,021	1,552,643	89.2%	3%
Local Transportation	1,277,961	966,120	3,640,222	3,086,290	(553,932)	-15.2%	3%
Landscaping Assessment	423,484	404,871	425,601	417,383	(8,218)	-1.9%	0%
Supplemental LAW	213,868	226,629	431,902	164,134	(267,768)	-62.0%	0%
Intermodal	128,970	110,970	129,959	88,180	(41,779)	-32.1%	0%
Economic Development	968,496	444,776	299,507	11,377	(288,130)	-96.2%	0%
Residential Rehab Housing	98,125	400,757	567,178	439,375	(127,803)	-22.5%	0%
Low-Moderate Income Housing	2,003	141,332	472,588	201,750	(270,838)	-57.3%	0%
CFD Special Revenue	443,170	452,534	440,813	496,774	55,961	12.7%	0%
Total Special Revenue Funds	**11,251,965**	**14,565,821**	**27,298,796**	**18,168,685**	**(9,130,111)**	**-33.4%**	**16%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Fleet	1,847,691	1,909,335	1,964,007	2,101,767	137,760	7.0%	2%
Facilites Maintenance	1,736,389	2,776,238	1,690,582	2,127,438	436,856	25.8%	2%
Technology	1,312,910	1,931,605	1,312,910	1,372,688	59,778	4.6%	1%
Total Internal Service Funds	**4,896,990**	**6,617,178**	**4,967,499**	**5,601,893**	**634,394**	**12.8%**	**5%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Park Facilities Debt	-	-	-	-		#.0%	0%
Total Debt Funds	**-**	**-**	**-**	**-**		**#.0%**	**0%**

Budget Revenues by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Street Road CAP	20,735,488	1,541,766	2,618,841	-	(2,618,841)	-100.0%	0%
Capital Assets	41,944	32,926	41,944	-	(41,944)	-100.0%	0%
Total CAP Funds	**20,777,432**	**1,574,692**	**2,660,785**	**-**	**(2,660,785)**	**-100.0%**	**0%**
Total	**$116,093,358**	**$101,718,614**	**$123,010,130**	**$115,854,483**	**($7,155,647)**	**-5.8%**	**100%**

Citywide Expenses

Budget Expenses by Category	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
50-Salaries & Benefits	29,007,902	28,482,186	33,213,428	33,389,865	176,437	.5%	31%
53-Materials & Services	20,246,079	18,997,505	23,233,831	24,581,153	1,347,322	5.8%	22%
54-Interfund Charges	7,383,190	9,544,783	7,497,982	8,967,821	1,469,839	19.6%	8%
55-Functional Expenses	816,865	1,899,850	973,849	1,112,863	139,014	14.3%	1%
58-Special Payments	4,051,875	4,281,492	7,190,096	7,636,274	446,178	6.2%	7%
60-Capital Outlay	23,274,027	24,560,502	33,990,110	26,194,055	(7,796,055)	-22.9%	24%
63-Transfer Out	6,717,569	6,323,456	8,583,723	7,522,856	(1,060,867)	-12.4%	7%
Total	**$91,497,507**	**$94,089,774**	**$114,683,019**	**$109,404,887**	**($5,278,132)**	**-4.6%**	**100%**

Budget Expenses by Department	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Unassigned	-	-	250,000	1,686,384	1,436,384	574.6%	2%
Unassigned Revenues	297,410	1,822	297,410	-	(297,410)	-100.0%	0%
City Clerk's Office	434,501	540,333	448,225	657,273	209,048	46.6%	1%
City Manager	1,468,277	2,165,528	3,287,834	2,516,185	(771,649)	-23.5%	2%
Finance Department	4,215,570	4,274,008	5,350,064	5,332,533	(17,531)	-.3%	5%
Grants	7,211,756	5,350,047	5,312,612	5,866,297	553,685	10.4%	5%
City Attorney's Office	355,493	307,677	411,033	399,090	(11,943)	-2.9%	0%
Human Resource Department	610,515	904,712	1,297,575	1,044,134	(253,441)	-19.5%	1%
Police Services Department	16,081,054	16,252,175	17,034,506	18,436,485	1,401,979	8.2%	17%
Fire Department	10,257,226	5,934,809	6,742,580	6,925,402	182,822	2.7%	6%
Public Works	28,559,469	28,085,614	42,433,062	36,716,226	(5,716,836)	-13.5%	34%
Planning Department	1,227,911	4,548,578	6,883,450	3,840,258	(3,043,192)	-44.2%	4%
Building Inspection Dept	855,866	908,765	989,253	1,087,943	98,690	10.0%	1%
Engineering Department	14,135,530	19,699,486	16,858,974	13,847,785	(3,011,189)	-17.9%	13%
Information Services	1,302,212	1,256,443	1,273,171	1,358,352	85,181	6.7%	1%
Parks Department	4,484,717	3,859,777	5,813,270	9,690,540	3,877,270	66.7%	9%
Total	**$91,497,507**	**$94,089,774**	**$114,683,019**	**$109,404,887**	**($5,278,132)**	**-4.6%**	**100%**

Budget Expenses by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
General	40,960,904	37,735,299	43,765,507	50,103,925	6,338,418	14.5%	46%
Total General Funds	**40,960,904**	**37,735,299**	**43,765,507**	**50,103,925**	**6,338,418**	**14.5%**	**46%**

Budget Expenses by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Solid Waste	6,378,055	6,385,792	6,659,924	6,746,227	86,303	1.3%	6%
Water	7,346,491	9,112,851	11,219,076	12,072,703	853,627	7.6%	11%
Sewer	8,488,811	6,879,978	14,881,211	10,357,309	(4,523,902)	-30.4%	9%
Airport	482,666	570,358	1,698,221	605,087	(1,093,134)	-64.4%	1%
Transit	5,602,353	2,405,101	3,792,112	3,354,315	(437,797)	-11.5%	3%
Drain	789,282	663,749	766,902	812,913	46,011	6.0%	1%
Golf	101,861	94,634	442,331	346,412	(95,919)	-21.7%	0%
Total Enterprise Funds	**29,189,519**	**26,112,463**	**39,459,777**	**34,294,966**	**(5,164,811)**	**-13.1%**	**31%**

Budget Expenses by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Landscaping Assessment	428,526	362,464	438,982	406,690	(32,292)	-7.4%	0%
Supplemental LAW	89,321	222,971	267,445	204,719	(62,726)	-23.5%	0%
CFD Special Revenue	322,783	316,420	322,856	322,743	(113)	.0%	0%
Low-Moderate Income Housing	637	947,490	255,723	1,687,034	1,431,311	559.7%	2%
Development Impact Fees	761,170	3,345,662	5,713,922	2,744,948	(2,968,974)	-52.0%	3%
Intermodal	129,005	113,363	140,718	111,231	(29,487)	-21.0%	0%
State Gas	3,322,351	4,414,999	5,100,099	3,909,478	(1,190,621)	-23.3%	4%
Parking District	18,727	37,365	34,742	43,433	8,691	25.0%	0%
Business Improvement District	20,086	17,511	26,397	23,801	(2,596)	-9.8%	0%
Fed Aid Urban Grant	1,836,202	917,997	1,293,361	2,257,782	964,421	74.6%	2%
Local Transportation	1,284,016	2,631,471	2,810,375	2,464,040	(346,335)	-12.3%	2%
Residential Rehab Housing	82,832	217,477	375,857	117,711	(258,146)	-68.7%	0%
Economic Development	5,329	456,222	3,377	2,324	(1,053)	-31.2%	0%
Measure T	2,101,814	1,824,720	3,179,680	3,777,660	597,980	18.8%	3%
Park Development	-	-	-	15,059	15,059	#.0%	0%
Total Special Revenue Funds	**10,402,799**	**15,826,132**	**19,963,534**	**18,088,653**	**(1,874,881)**	**-9.4%**	**17%**

Budget Expenses by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Fleet	1,282,497	1,232,583	2,393,247	2,380,937	(12,310)	-.5%	2%
Facilites Maintenance	1,686,827	1,523,345	1,668,450	1,862,834	194,384	11.7%	2%
Technology	1,302,212	1,256,443	1,273,171	1,358,352	85,181	6.7%	1%
Total Internal Service Funds	**4,271,536**	**4,012,371**	**5,334,868**	**5,602,123**	**267,255**	**5.0%**	**5%**

Budget Expenses by Fund Group	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Pct Chg	% of Total
Capital Assets	38,942	33,713	-	-		#.0%	0%
Street Road CAP	6,633,807	10,369,796	6,159,333	1,315,220	(4,844,113)	-78.6%	1%
Total CAP Funds	**6,672,749**	**10,403,509**	**6,159,333**	**1,315,220**	**(4,844,113)**	**-78.6%**	**1%**
Total	**$91,497,507**	**$94,089,774**	**$114,683,019**	**$109,404,887**	**($5,278,132)**	**-4.6%**	**100%**

Projected Fund Balance

City of Madera
Financial Summary
Fiscal Year 2021/22 and Fiscal Year 2022/23

Available Fund Balances Summary			Available Fund Balances Summary					
	Fund Name	Estimated Ending Fund Balances (6/30/2022)	FY 2022/23 Estimated Revenues	FY 2022/23 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	Estimated Ending Fund Balances (6/30/2023)
General Fund:								
Unassigned	GF: FB Unassigned	$9,543,751	39,008,904	42,772,749	(3,763,845)	5,774,899	4,482,001 *	$7,072,803
Committed	GF: FB GF Stab.. Reserve	$9,854,964	0	0	0	2,529,439 *	0	$12,384,403
Committed	GF: FB Measure K (Police/Fire)	$2,590,000	0	751,460	(751,460)	1,360,000	0	$3,198,540
Assigned	GF: FB Insurance Reserve	$3,940,924	100,000	237,640	(137,640)	561,818	0	$4,365,102
Assigned	GF: FB Debt Service	$1,034,200	0	0	0	0	0	$1,034,200
Assigned	GF: FB Health Insurance	$2,035,500	0	0	0	0	678,500	$1,357,000
Assigned	GF: FB Future Annual Stipends	$975,000	0	0	0	0	325,000	$650,000
Assigned	GF: FB OPEB Liability	$97,339	0	0	0	0	0	$97,339
Assigned	GF: FB Golf Course Capital	$20,000	0	0	0	0	0	$20,000
Assigned	GF: FB Measure K (Police/Fire)	$8,113,600	6,650,052	5,027,501	1,622,551	751,460	1,473,474	$9,014,137
Non-Spendable	GF: FB Non Spendable Items	$139,843	0	0	0	0	0	$139,843
	General Fund Totals	**$38,345,121**	**$45,758,956**	**$48,789,349**	**-$3,030,394**	**$10,977,616**	**$6,958,975**	**$39,333,367**
* This total includes the adjustment of $2,529,439 to meet the Stabilization Reserve Policy								
Special Revenue Funds:								
4020	Low/Mod Housing Fund	$926,702	201,750	1,687,034	(1,485,284)	0	0	-$558,582
4021	Affordable Housing	$0			0			$0
4080	Water Develop Impact Fee	$1,938	144	0	144	0	0	$2,082
4081	Water Pipe Dev Impact Fee	$369,132	83,077	44,000	39,077	0	0	$408,209
4082	Water Well Impact Fee	-$41,699	146,126	646,000	(499,874)	0	0	-$541,573
4083	Waste Water Dev Impact Fee	$1,182,790	487,130	0	487,130	0	250,000	$1,419,920
4084	Westberry Ellis Dev Impact Fee	$4,600	32,094	144	31,950	0	0	$36,550
4085	Rd 28 Sewer Int Dev Impact Fee	$8,641	123	205	(82)	0	4,000	$4,559
4086	Develop Impact Fee/Fire	$282,431	90,306	0	90,306	0	0	$372,737
4087	Develop Impact Fee/Police	$105,775	147,584	144	147,440	0	128,771	$124,444
4088	Develop Impact Fee/Parks	$3,761,535	680,441	165,332	515,109	0	0	$4,276,644
4089	Develop Imp Fee/Public Works	$743,935	99,787	306	99,481	0	0	$843,416
4091	Pre AB 1600	$1,868	16	0	16	0	0	$1,884
4092	General Government Impact Fee	$1,096,503	66,447	815	65,632	0	0	$1,162,135
4093	Transportation Impact Fee	$3,273,278	328,271	1,251,404	(923,133)	0	0	$2,350,145
4094	Administrative Services	$30,559	23,584	1,310	22,274	0	15,000	$37,833
4095	Median Island	$190,053	96,005	0	96,005	0	0	$286,058
4096	Arterial/Collector	$2,359,557	360,429	246	360,183	0	0	$2,719,740
4097	Traffic Signal	$118,472	65,007	200,000	(134,993)	0	0	-$16,521
4098	Traffic Special Impact Fee	$183,144	1,644	176	1,468	0	0	$184,612
4099	Sewer New Req	$53,662	19,552	18,871	681	0	0	$54,343
4100	Sewer NW Quad U/A	$7,828	21,461	68	21,393	0	0	$29,221
4101	Sewer NE Quad U/A	$23,987	2,471	0	2,471	0	0	$26,458
4102	Sewer SW Quad U/A	$390,256	3,503	372	3,131	0	0	$393,387
4103	Sewer SE Quad U/A	$168,808	1,668	16,992	(15,324)	0	0	$153,484
4104	Drainage Dev Imp U/A	$1,702,033	222,426	570	221,856	0	0	$1,923,889
4105	Storm Drain NW Quad U/A	$1,259,767	231,518	152	231,366	0	0	$1,491,133
4106	Storm Drain NE Quad U/A	$243,288	13,050	0	13,050	0	0	$256,338
4107	Storm Drain SW Quad U/A	$3,801	347	0	347	0	0	$4,148
4108	Storm Drain SE Quad U/A	-$30,703	2,895	70	2,825	0	0	-$27,878
4109	Park Development Fund	$104,975	0	15,059	(15,059)	0	0	$89,916
4110	Madera Transit Center	$6,306	88,180	106,905	(18,725)	0	4,326	-$16,745
4130	Gas Tax - Street Maintenance	$604,880	3,429,273	1,300,000	2,129,273	0	1,763,866	$970,287
4131	RSTP - Fed Exchange	-$214,384	0	845,612	(845,612)	0	0	-$1,059,996
4140	Parking Dist Operations	$136,830	41,131	34,403	6,728	0	9,030	$134,528
4150	Local Sales Tax (Measure A)	$176	0	0	0	0	0	$176
4151	Measure T - RTP - Rehab/Recons	$8,592,234	1,594,845	2,667,126	(1,072,281)	0	0	$7,519,953

	Fund Name	Estimated Ending Fund Balances (6/30/2022)	FY 2022/23 Estimated Revenues	FY 2022/23 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	Estimated Ending Fund Balances (6/30/2023)
4152	Measure T- LTP Street Maint.	$1,008,480	819,417	0	819,417	0	536,421	$1,291,476
4153	Measure T -LTP Suppl Sts.Maint	$625,635	550,920	0	550,920	0	361,053	$815,502
4154	Measure T -LTP ADA Compliance	$147,008	31,471	20,000	11,471	0	0	$158,479
4155	Measure T -Transit Enhancement	$449,811	115,952	1,800	114,152	0	0	$563,963
4156	Measure T -Transit Enh/ADA/Sr.	$95,208	10,648	0	10,648	0	0	$105,856
4157	Measure T-Enviro Enhan/Bike/Pe	$241,751	125,267	191,260	(65,993)	0	0	$175,758
4158	Measure T -LTP- Flexible	$64,420	0	0	0	0	0	$64,420
4159	Measure T-Tier 1-Regional Stre	$69,407	0	0	0	0	0	$69,407
4160	Madera Downtown BID	$18,783	24,371	23,801	570	0	0	$19,353
4170	Sustainable Community Grant	-$70,270	3,293,021	2,257,782	1,035,239	0	0	$964,969
4200	Local Transportation- Streets	-$1,141,750	3,086,290	1,952,040	1,134,250	0	512,000	-$519,500
4250	Economic Develop Fund U/A	$1,405,146	11,377	2,324	9,053	0	0	$1,414,199
4360	NSP3 Program U/A	$2,443	0	0	0	0	0	$2,443
4380	Home DAP	$7,754,128	3,245	0	3,245	0	0	$7,757,373
4390	Home Grant - DAP Program	$10,868	0	0	0	0	0	$10,868
4400	Housing Program U/A	$1,021,831	436,130	117,711	318,419	0	0	$1,340,250
4490	Residential Rehab U/A	$240,365	0	0	0	0	0	$240,365
4501-4582	Zone Activities	$458,829	417,383	405,269	12,114	0	1,419	$469,524
4770	Supplemental Law Enforcement	$218,520	101,235	65,386	35,849	0	0	$254,369
4780	Local Law Enforce. Block Grant	$96,347	0	0	0	0	0	$96,347
4781	JAG Grants	-$114,567	0	0	0	0	0	-$114,567
4790	DUI Enforcement& Awareness	-$9,818	62,899	32,720	30,179	0	0	$20,361
4791	Tobacco Law Enforcement Grant	-$47,756	0	106,613	(106,613)	0	0	-$154,369
4793	OTS-STEP DUI Grant	$2,484	0	0	0	0	0	$2,484
4800	CFD 2005-1, City-Wide Services	$617,926	485,767	6,303	479,464	0	300,000	$797,390
4802	CFD 2008-1 Madera Town	-$19,739	0	0	0	0	0	-$19,739
4803	CFD 2012-1, Public Service	$41,062	10,046	0	10,046	0	9,750	$41,358
4804	CFD 2013-1 Madera Family Apt	-$21,833	961	0	961	0	6,690	-$27,562
	Special Revenue Funds Totals	**$40,817,677**	**$18,168,686**	**$14,186,325**	**$3,982,360**	**$0**	**$3,902,326**	**$40,897,712**
Capital Projects Funds:								
7000	Roads/Streets Capital Projects	-$295	0	0	0	0	0	-$295
7010	General Capital Projects	$3,906,538	0	1,315,220	(1,315,220)	0	0	$2,591,318
7050	Water Capital Projects	$0	0	0	0	0	0	$0
7100	Sewer Capital Projects	-$787	0	0	0	0	0	-$787
					0			
	Capital Projects Funds Totals	**$3,905,456**	**$0**	**$1,315,220**	**-$1,315,220**	**$0**	**$0**	**$2,590,236**
Enterprise Funds:								
2030	Water	$44,398,157	16,156,705	11,772,124	4,384,581	0	300,580	$48,482,158
2040	Sewer	$24,970,428	11,483,805	10,203,268	1,280,537	254,000	154,041	$26,350,924
2041	Sewer Rate Stabilization Fund	$192,397	814	0	814	0	0	$193,211
2050	Airport Operations	$12,353,586	720,120	587,415	132,705	0	17,671	$12,468,619
2128	Dial-A-Ride	-$129,166	827,440	1,277,587	(450,148)	0	30,852	-$610,166
2129	Fixed Route (Madera Metro)	$8,868,082	2,794,405	2,015,024	779,381	0	30,852	$9,616,610
2150	Airport Development	$237,830	593	0	593	0	0	$238,423
2060	Golf Course Operations Fund	$674,797	80,000	346,412	(266,412)	298,804	0	$707,189
2750	Airport REDIP Debt Fund	$57,520	0	0	0	0	0	$57,520
4500	Drainage Operation Fund	$18,709,223	906,009	751,822	154,187	0	61,091	$18,802,319
4760	Refuse Collection	-$162,544	7,242,607	5,958,899	1,283,708	226,431	787,328	$560,268
	Enterprise Funds Totals	**$110,170,309**	**$40,212,497**	**$32,912,551**	**$7,299,947**	**$779,235**	**$1,382,415**	**$116,867,076**
Internal Service Funds:								
1090	Insurance (Part of General Fund)							
3070	Fleet Management	$4,833,424	2,044,767	2,322,900	(278,134)	57,000	58,036	$4,554,254
3072	Information Systems	$346,547	1,372,688	1,348,053	24,635	0	10,299	$360,883
3071	Facilities Maintenance	$148,696	1,027,438	1,759,092	(731,654)	1,100,000	103,742	$413,300
	Internal Service Funds Totals	**$5,328,667**	**$4,444,893**	**$5,430,045**	**-$985,152**	**$1,157,000**	**$172,077**	**$5,328,438**
	Total City Funds	**$169,765,860**	**$108,585,031**	**$102,633,490**	**$5,951,541**	**$12,913,851**	**$12,415,793**	**$205,016,829**

Fund Name	Estimated Ending Fund Balances (6/30/2022)	FY 2022/23 Estimated Revenues	FY 2022/23 Estimated Expenditures	Net Surplus / (Shortfall)	Estimated Transfers In	Estimated Transfers Out	Estimated Ending Fund Balances (6/30/2023)
Successor Agency Funds:							
4030 Non Housing Tax Increment	$911,096	3,118,216	0	3,118,216	0	3,118,216	$911,096
5750 Successor Agency Admin	$687,458	0	3,586	(3,586)	250,000	0	$933,872
6050 Non Housing Bond Proceeds	$1,531,292	0	0	0	0	0	$1,531,292
6060 LowMod Housing Bond Proceeds	$0	0	0	0	0	0	$0
6070 Prior Bonds Project Fund	$4,610,202	0	0	0	0	0	$4,610,202
8040 Debt Service Fund/Successor Agency	-$35,990,652	0	3,072,215	(3,072,215)	2,868,216	0	-$36,194,651
Total Successory Agency Funds	**-$28,250,604**	**$3,118,216**	**$3,075,801**	**$42,415**	**$3,118,216**	**$3,118,216**	**-$28,208,189**
Agency Funds:							
4801 CFD 2006-1 KB Homes	$172,541	177,424	4,557	172,867	0	169,656	$175,752
4850 CFD Debt Fund	$186,565	0	173,006	(173,006)	169,656	0	$183,215
Total Agency Funds	**$359,106**	**177,424**	**177,563**	**(139)**	**169,656**	**169,656**	**$358,967**
Total All Funds	**$141,874,362**	**$111,880,671**	**$105,886,854**	**$5,993,817**	**$16,201,723**	**$15,703,665**	**$177,167,607**



GENERAL FUND SUMMARIES

Major Revenue Sources

Revenues provide a representative picture of the local economy. These revenues are of particular interest as they fund essential city services, such as Police, Fire, Parks, some professional staff, etc. The City relies on several revenue sources to support the General Fund budget. The major revenue sources are the following:

Sales & Use Tax

Sales tax is one of the City's most significant sources of revenue for the General Fund. In accordance with the Bradley-Burns Local Sales and Use Tax Act, the City receives a 1 percent share of taxable sales generated within city limits. Sales Tax revenues generally move in step with economic conditions and have improved markedly over the past years. A small portion, or 3% of the sales tax collected is shared with Madera County as part of a tax sharing agreement.

With the passage of Measure K, the City receives an additional .5% This .5% sales tax is used for public safety enhancements and is recorded in a separate fund within the General Fund. Revenues are divided by the Fire and Police Departments.

In short, the sales tax rate in the City is 8.25% and includes:

- 7.25% per the State of California
    - The City receives 1% of the 7.25%, also known as the Bradely-Burns Local Sales Tax
- .50% for Measure K (Police & Fire; City only)
- .50% for Measure T (Transportation; Countywide)

Property Tax In-Lieu of Vehicle License Fees (VLF)

Previously the State of California assessed a 2% tax for cities and counties known as the Vehicle License Fee (VLF) on car registrants. As part of the 2004 Budget Act negotiations, an agreement was made between the state and local governments where the VLF rate will be permanently reduced from 2 percent to 0.65 percent. The difference is paid through local property tax from County educational revenue augmentation funds (ERAF), referred to as the "VLF swap." As such, this is another form of property tax where the "base" is determined on the amount "swapped" in 2005 plus growth in assessed valuation like the City's "regular" property taxes.

Secured Property Tax

The City's property tax revenues are based on assessed property values. Proposition 13, adopted in 1978, limits the annual increase in assessed values for property. Under this proposition, assessed values (and the related property tax) can grow by no more than two percent per year. In addition, the value upon which the tax is based is only increased to the total market value upon the sale of a property. Thus, property taxes tend to grow slowly unless there is a significant amount of housing activity.

Property Tax collections are much less predictable than Property Tax In-Lieu of VLF, as the second installments vary considerably from the first installment.

Transient Occupancy Tax

Hotel/Motel Tax, also known as Transient Occupancy Tax (TOT), is a 9 percent tax assessed on hotel and motel room rentals and short-term residential rentals within the City. A total of 7 hotels and motels currently operate within city boundaries. The tax was last raised in 1986, from 7% to current 9%. The FY 2022/23 projected TOT revenue is projected at $980 thousand

Franchise Fees

Franchise fees are considered a form of rent to use Madera public rights-of-way. This fee is collected from companies furnishing users with telephone, cable television, and gas services. Franchise fee revenue comes from Comcast and Pacific Gas & Electric. Payments are based on a percentage of gross revenues as stated in the Madera Municipal Code; therefore, they fluctuate based on gross billings by the companies listed above. Based on current year revenues, this revenue stream is expected to remain flat in FY2022-23.

Engineering Fees, Projects, and Transfers In

Interfund Charges/Project Management makes up approximately half of the Engineering Division's revenue budget. In addition, the Engineering Department charges other departments for personnel costs related to the management of specific capital projects.

Interfund Charges (Administration and Overhead)

Madera's General Fund includes expenses for all administrative services (e.g., finance, human resources,

attorney services, etc.). A portion of these services support the enterprise funds, including utility funds. The City uses a fair and equitable indirect cost allocation process to allocate departmental costs from the General Fund to all funds that benefit from the services that the General Fund departments provide. The City recaptures these costs from non-General Fund departments in amounts that are based on various factors such as number of employees, number of agenda items, budget amounts, and square footage. The City employs formulas provided by Cost Tree, an independent company, to determine universally accepted methods. Charges are recorded by way of monthly recurring journal entries.

Police Fees and Contracts

The Police Department within fund 1020 charges various fees and penalties per the Master Fee and Master Penalty Schedule, utilizes various grants to purchase equipment and supplement staff time and has agreements with outside entities to provide police services (such as the Madera Unified School District) and receives payment for these services.

Development-related revenues

Development-related revenues are derived from fees for planning, engineering, and building permits and fees paid by developers to cover the cost of reviewing and monitoring development activities, such as plan checks and inspections. These revenues are difficult to predict, as many planning and engineering activities occur months or years before any actual development.

Business License Tax

A Business License Tax is a tax imposed on businesses for the privilege of conducting business in the City. The bulk of this tax is collected and recorded in July when business licenses are renewed.

Grants

This revenue category includes state and federal grant awards received by the City and reimbursement of state mandates.

Revenues & Expenditures Summaries

General Fund (1020)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4000-Current Secured Property Tax	4,049,971	3,778,732	4,070,221	3,873,399	3,874,000	4,200,000
4001-Current Supplemental Apport	115,833	87,394	116,412	139,121	139,121	90,000
4002-Current Unsecured Property Tax	(37,402)	(33,390)	-	(24,940)	24,968	-
4003-Homeowner's Property Tax Relie	44,703	44,701	44,927	22,364	44,000	44,880
4004-Homeowner's PTR Supp'l	121	195	121	-	-	-
4005-Prior Year Property Tax	1,891	4,177	1,900	213	232	239
4007-Secured Supplemental/Prior	(149)	205	(149)	-	-	-
4074-Documentary Stamp Tax	131,469	150,804	132,126	198,083	198,083	162,800
4075-Public Safety Tax/Prop 172	148,566	147,141	149,309	219,642	219,642	205,890
4077-Sales and Use Taxes	9,470,519	10,704,065	10,206,285	11,139,629	12,295,841	12,307,000
4078-Transient Occupancy Tax	804,286	886,017	808,308	1,019,697	1,014,744	980,000
4084-Property Tax In-Lieu/VLF	6,230,977	6,494,212	6,230,977	6,866,510	6,865,628	7,100,000
4439-Motor Vehicle In-Lieu Tax	52,567	47,978	52,830	76,446	78,000	80,000
Total 30-Taxes	**$21,013,352**	**$22,312,231**	**$21,813,267**	**$23,530,164**	**$24,754,259**	**$25,170,809**
31-Licenses & Permits						
4070-License Tax Revenue	605,050	329,887	473,701	566,564	604,983	511,023
4100-Permit Fees - Oversize Permits	6,447	55,446	5,755	71,191	71,214	54,000
4101-Animal License Revenue	5,452	8,973	5,479	7,106	7,107	7,320
4104-Permits/Fire	164,067	174,779	160,518	162,966	163,078	155,000
4105-Permits/Building	850,644	1,219,114	1,000,000	842,664	845,772	900,000
4106-Permits/Electrical	23,912	41,226	24,032	34,560	34,896	27,500
4108-Permits/Mechanical	20,118	11,074	20,219	16,574	16,574	17,500
4109-Permits/Plumbing	16,209	16,418	16,290	19,766	19,840	17,500
4119-SMIP/City Share	(54)	121	(54)	238	238	200
4120-SB1473/City Share	(31)	(2)	(31)	-	-	-
4121-SB1186/City Share/Bldg	3,134	5,536	3,150	12,009	12,009	-
4205-State SB1186 Fees/Bus Lic	190	335	191	1,426	1,376	190
4264-Marijuana Cultivation Permit	149	-	150	-	-	-
4600-Assessments	1,642	1,536	1,650	874	874	1,500
Total 31-Licenses & Permits	**$1,696,929**	**$1,864,443**	**$1,711,050**	**$1,735,938**	**$1,777,961**	**$1,691,733**
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	36,645	28,771	36,827	36,903	37,061	29,000
4235-Citation Sign Off/Veh Release	14,923	202	14,997	20,687	20,687	20,448
4550-Revenue/ Court Fines / Forfeit	344,255	348,900	345,976	303,606	280,636	300,000
4551-Fines/Penalties for Violation	50,585	43,708	50,837	75,187	75,187	100,850
4552-Parking Ticket Penalties	86,982	31,172	87,417	40,577	41,258	39,148
4554-Vehicle Abatement Fee	62,016	80,380	62,326	-	-	-
4684-Cost Recovery for Weed Abateme	1,053	953	1,058	-	-	-
Total 32-Fines & Forfeiture	**$596,459**	**$534,086**	**$599,438**	**$476,960**	**$454,829**	**$489,446**
33-Charges for Services						
4076-Registration Fee	1,335	3,030	2,700	3,350	3,350	2,700
4103-Revenue/Energy Regulation Fees	19,575	28,925	20,000	19,825	19,900	18,000
4137-New Projects	-	-	-	279,748	-	-
4185-Program Fees Revenue	8,773	-	5,000	-	-	10,000
4186-Leisure/Enrichment Fees	4,909	-	3,000	-	-	3,000
4199-Madera District Fair Revenue	17,439	-	17,000	16,922	16,922	17,430
4200-Adult Sport Fees	15,852	(630)	22,000	10,099	17,500	22,000
4202-Application Fee	21,605	16,084	21,000	21,934	22,350	22,360
4203-Background Check/Report Fee	1,985	1,407	1,806	3,055	2,960	2,650
4207-PD Cost Recov Fees	16,949	14,931	15,000	8,019	8,748	8,179
4211-False Alarm Response Fees	9,625	5,800	9,000	12,750	12,750	11,322
4212-Fire Special Svs Fee	22,843	-	24,926	263	286	295
4216-Inspection/Plan Check Fees	188,844	212,194	170,000	148,862	148,862	175,000
4217-County Jail Booking Fees	1,803	391	1,500	108	108	111
4219-MUSD Police Contract Charges	293,495	276,305	423,000	483,203	425,000	383,430
4222-Overtime Fees	89,898	66,907	65,000	119,920	119,920	75,000
4225-Revenue/Plan Archival Fees	19,784	21,740	18,000	23,693	23,715	18,000
4226-Plan Check Fees	308,313	357,483	280,000	448,397	448,720	350,000

General Fund (1020)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4228-Graffitti Ordinance	-	-	119	-	-	-
4231-Sale of Maps and Publications	-	-	50	-	-	-
4238-Public Swim	5,451	-	4,000	-	-	10,000
4247-Weed Abatement Fee	450	-	1,600	-	-	-
4248-Revenue/Youth Sports	23,285	2,230	45,000	51,750	54,500	45,000
4249-Zoning/Land Use/Annex Fees	207,051	197,485	200,000	311,596	311,600	200,000
4258-Concession	9,256	-	7,500	656	700	12,000
4259-Lessons	3,254	-	13,000	-	-	10,000
4260-Pool Rentals	1,440	-	7,500	-	250	11,000
4261-Programs Fees	-	-	-	9,527	9,528	9,527
4263-Alarm Permit Fees	33,300	20,375	25,000	7,700	7,700	5,618
4556-Multi-Family Inspection Fees	1,742	1,373	8,996	-	-	-
4561-Rental Inspection Fee	14,610	2,612	10,000	-	-	-
4562-Taxi Cab Inspection Fee	-	-	-	1,380	1,380	-
4649-Admin Fees	7,267	(62)	11,000	23,854	24,026	12,000
4658-Revenue/Towing Fees	59,326	64,250	55,000	57,600	56,000	49,496
4683-Program Revenue	101,008	40,000	130,000	-	40,000	40,000
Total 33-Charges for Services	**$1,510,467**	**$1,332,830**	**$1,617,697**	**$2,064,211**	**$1,776,775**	**$1,524,118**
34-Interest						
4162-Interest Income	301,633	184,423	190,120	297,297	417,361	329,534
Total 34-Interest	**$301,633**	**$184,423**	**$190,120**	**$297,297**	**$417,361**	**$329,534**
35-Franchise Fees						
4071-Cable Utility Franchise Tax	307,047	309,689	308,582	326,170	334,198	350,000
4072-Electric Utility Franchise Tax	381,516	411,339	383,424	437,106	437,106	450,000
Total 35-Franchise Fees	**$688,563**	**$721,028**	**$692,006**	**$763,276**	**$771,304**	**$800,000**
36-Federal Grants						
4434-Grants	12,000	922,433	8,024	-	-	3,025,302
4460-F.M.A.A.A. Grant - Transportat	16,872	-	-	-	-	-
4463-F.M.A.A.A. Site Management	25,677	-	-	-	-	56,872
Total 36-Federal Grants	**$54,549**	**$922,433**	**$8,024**	**$0**	**$0**	**$3,082,174**
37-State Grants						
4437-Mandated Cost Recovery	45,162	129	45,297	35,839	35,839	-
4456-COPS Hiring Program Grant	124,250	31,000	124,623	-	-	-
4491-Proposition 1B-Cal OES	-	150,000	-	-	-	-
Total 37-State Grants	**$169,412**	**$181,129**	**$169,920**	**$35,839**	**$35,839**	**$0**
38-Local Grnt &Donation						
4301-Donations	13,880	3,710	4,752	35,813	35,813	22,500
4303-Donations/C-1	1,631	-	-	-	-	1,000
4304-Donations/C-2	425	-	-	-	-	-
4314-Donations/Transportation	185	-	-	21	21	-
4315-Fundraising	8,053	100	5,000	2,948	2,995	5,000
Total 38-Local Grnt &Donation	**$24,174**	**$3,810**	**$9,752**	**$38,782**	**$38,829**	**$28,500**
40-Interfund Charges						
4343-Interfund Chg Legal/ICR	4,235	3,646	4,235	4,256	4,256	4,256
4344-Interfund Chg ProgMgt/ICR	827,315	744,930	825,000	522,111	522,110	825,000
4345-Interfund Chg RteRol/ICR	108,150	108,150	108,150	108,150	108,150	108,150
4346-Interfund Chg Cost Distributio	327,820	327,820	327,820	327,820	327,820	327,820
4347-Interfund Chg LAZone/ICR	392,156	333,645	388,795	389,424	389,423	381,906
4348-Interfund Chg AdminOH/ICR	1,608,242	1,492,503	1,608,242	1,494,027	1,494,027	1,494,027
4353-Interfund Chg Software	12,490	5,317	12,490	-	-	-
Total 40-Interfund Charges	**$3,280,408**	**$3,016,011**	**$3,274,732**	**$2,845,788**	**$2,845,786**	**$3,141,159**
41-Rental Income						
4154-Mex-Am Center Rents	1,440	-	700	-	-	1,500
4155-Pan Am Center Rents	440	(240)	3,200	-	-	3,000
4167-Rents and Leases Income	31,405	23,673	29,719	31,872	23,440	38,236
4168-Rents/ Pan Am Center	8,820	(7,205)	9,500	-	-	16,500
4171-Rents and Leases/Athletic Fiel	20,244	2,878	9,000	19,172	20,000	10,000

General Fund (1020)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
41-Rental Income						
4172-Field Utility Revenue	15,392	-	7,000	15,981	17,000	14,000
4173-Rents and Leases/Lions Pavil	3,558	615	5,000	6,445	7,000	7,000
4174-Rents and Leases/Rotary Pavil	1,838	-	5,000	5,035	5,500	6,500
4175-Rents and Leases/Millview Pavi	1,070	-	2,000	1,895	2,000	3,000
4181-Youth Program Leases	775	-	-	-	-	-
4183-Rents/Youth Hut	1,375	-	1,500	-	-	2,000
4190-Rental Income	-	19,805	-	51,289	51,289	52,315
Total 41-Rental Income	**$86,357**	**$39,526**	**$72,619**	**$131,689**	**$126,229**	**$154,051**
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	22,923	91,475	-	402	202	-
Total 47-Gains & Proceeds	**$22,923**	**$91,475**	**$0**	**$402**	**$202**	**$0**
48-Refunds						
4502-County Reimbursement/ADC	-	-	423	-	-	-
4650-Deposits Short/Over	(172)	1,598	(82)	19	21	-
4657-Miscellaneous Revenue	141,499	59,419	54,649	67,674	67,676	34,491
4659-Refunds and Reimbursements	264,968	369,904	540,922	379,312	379,058	257,078
4661-Refunds and Reimb/Housing Auth	132,433	135,578	95,000	95,000	95,000	97,850
4682-Collection Recovery	3,758	118	7,136	-	-	-
Total 48-Refunds	**$542,486**	**$566,617**	**$698,048**	**$542,005**	**$541,755**	**$389,419**
49-Transfers In						
4092-Transfer-In from CFD 2013-1	-	10,247	-	-	-	300,000
4355-Transfer-In	3,805,393	3,592,086	3,805,393	3,347,656	3,805,393	4,154,383
4360-Transfer-In CIP	-	-	-	-	-	609,307
Total 49-Transfers In	**$3,805,393**	**$3,602,333**	**$3,805,393**	**$3,347,656**	**$3,805,393**	**$5,063,690**
Total General Fund Revenues	**$33,793,105**	**$35,372,375**	**$34,662,066**	**$35,810,007**	**$37,346,522**	**$41,864,633**

General Fund - Grants (1021)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4683-Program Revenue	8,653	48,198	-	248,824	248,824	75,000
Total 33-Charges for Services	**$8,653**	**$48,198**	**$0**	**$248,824**	**$248,824**	**$75,000**
36-Federal Grants						
4454-Carryover Entitlement	368,377	430	-	18,029	18,029	508,237
4455-Current Year Entitlement	447,098	843,845	1,342,383	1,613,955	1,557,929	737,609
Total 36-Federal Grants	**$815,475**	**$844,275**	**$1,342,383**	**$1,631,984**	**$1,575,958**	**$1,245,846**
40-Interfund Charges						
4334-Interfund Chg CDBG/ICR	95,581	132,613	150,000	95,581	95,581	150,000
4336-Interfund Chg DAR/ICR	185,187	144,378	185,187	185,187	185,187	185,187
4337-Interfund Chg MAX/ICR	185,187	144,378	185,187	185,187	185,187	185,187
4338-Interfund Chg CalHome/ICR	31,596	39,214	25,000	31,596	31,596	31,596
4339-Interfund Chg Home/ICR	38,339	16,510	20,000	35,144	35,144	35,144
Total 40-Interfund Charges	**$535,890**	**$477,093**	**$565,374**	**$532,695**	**$532,695**	**$587,114**
48-Refunds						
4657-Miscellaneous Revenue	-	-	1,250	-	-	-
4659-Refunds and Reimbursements	4,743	-	-	-	-	-
Total 48-Refunds	**$4,743**	**$0**	**$1,250**	**$0**	**$0**	**$0**
49-Transfers In						
4355-Transfer-In	-	7,709	-	-	-	7,709
Total 49-Transfers In	**$0**	**$7,709**	**$0**	**$0**	**$0**	**$7,709**
Total General Fund - Grants Revenues	**$1,364,761**	**$1,377,275**	**$1,909,007**	**$2,413,503**	**$2,357,477**	**$1,915,669**

Measure K Sales Tax - Police (1025)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4085-Measure K Revenue	3,061,536	3,095,136	2,775,115	3,111,155	3,263,943	3,316,026
Total 30-Taxes	**$3,061,536**	**$3,095,136**	**$2,775,115**	**$3,111,155**	**$3,263,943**	**$3,316,026**
34-Interest						
4162-Interest Income	8,518	6,612	-	11,818	9,111	9,000
Total 34-Interest	**$8,518**	**$6,612**	**$0**	**$11,818**	**$9,111**	**$9,000**
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	196,715	-	214,157	214,157	-
Total 40-Interfund Charges	**$0**	**$196,715**	**$0**	**$214,157**	**$214,157**	**$0**
41-Rental Income						
4167-Rents and Leases Income	68,192	47,195	68,533	-	-	-
4190-Rental Income	-	100	-	100	100	-
Total 41-Rental Income	**$68,192**	**$47,295**	**$68,533**	**$100**	**$100**	**$0**
48-Refunds						
4659-Refunds and Reimbursements	49,654	11,429	-	-	-	-
Total 48-Refunds	**$49,654**	**$11,429**	**$0**	**$0**	**$0**	**$0**
Total Measure K Sales Tax - Police Revenues	**$3,187,900**	**$3,357,187**	**$2,843,648**	**$3,337,230**	**$3,487,311**	**$3,325,026**

Measure K Sales Tax - Fire (1026)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4085-Measure K Revenue	2,695,756	3,095,136	2,775,115	3,111,155	3,263,943	3,316,026
Total 30-Taxes	**$2,695,756**	**$3,095,136**	**$2,775,115**	**$3,111,155**	**$3,263,943**	**$3,316,026**
34-Interest						
4162-Interest Income	68,397	34,853	-	33,754	26,088	9,000
Total 34-Interest	**$68,397**	**$34,853**	**$0**	**$33,754**	**$26,088**	**$9,000**
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	5,573	5,573	-
Total 48-Refunds	**$0**	**$0**	**$0**	**$5,573**	**$5,573**	**$0**
Total Measure K Sales Tax - Fire Revenues	**$2,764,153**	**$3,129,989**	**$2,775,115**	**$3,150,482**	**$3,295,604**	**$3,325,026**

General Fund - LEA Tire Grant (1081)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
38-Local Grnt &Donation						
4559-Tire Amnesty Grant	-	-	-	24,613	-	-
Total 38-Local Grnt &Donation	**$0**	**$0**	**$0**	**$24,613**	**$0**	**$0**
Total General Fund - LEA Tire Grant Revenues	**$0**	**$0**	**$0**	**$24,613**	**$0**	**$0**

General Fund - Ins Reserve (1090)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	40,159	-	9,808	-	-	-
Total 34-Interest	**$40,159**	**$0**	**$9,808**	**$0**	**$0**	**$0**
48-Refunds						
4657-Miscellaneous Revenue	1,078	26,400	10,000	10	10	-
4659-Refunds and Reimbursements	20,000	-	-	11,835	11,835	-
4675-Retrospective Adjust Refund	389,078	66,836	175,000	273,035	273,035	100,000
Total 48-Refunds	**$410,156**	**$93,236**	**$185,000**	**$284,880**	**$284,880**	**$100,000**

General Fund - Ins Reserve (1090)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	-	540,002	550,800	550,800	550,800	561,818
Total 49-Transfers In	**$0**	**$540,002**	**$550,800**	**$550,800**	**$550,800**	**$561,818**
Total General Fund - Ins Reserve Revenues	**$450,315**	**$633,238**	**$745,608**	**$835,680**	**$835,680**	**$661,818**

Payroll Clearing Fund (1700)

Revenues	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	1	-	-
Total 48-Refunds	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**
Total Payroll Clearing Fund Revenues	**$0**	**$0**	**$0**	**$1**	**$0**	**$0**

Unassigned Revenues Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	-	-	-	215	-	-
53-Materials & Services	-	1,822	-	-	-	-
58-Special Payments	-	-	-	-	-	-
63-Transfer Out	297,410	-	297,410	-	-	-
Total Unassigned Revenues (1)	**$297,410**	**$1,822**	**$297,410**	**$215**	**$0**	**$0**

City Clerk's Office Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	367,536	335,875	342,660	335,429	335,118	368,649
53-Materials & Services	28,480	19,548	67,847	100,131	109,582	62,286
54-Interfund Charges	27,824	50,422	27,542	28,137	27,542	51,062
58-Special Payments	10,661	134,488	10,176	35,805	35,812	175,276
63-Transfer Out	-	-	-	-	-	-
Total City Clerk's Office (100)	**$434,501**	**$540,333**	**$448,225**	**$499,502**	**$508,054**	**$657,273**

City Manager Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	288,082	383,918	1,307,476	1,320,103	1,317,869	439,687
53-Materials & Services	245,501	246,259	306,213	269,916	357,349	405,604
54-Interfund Charges	20,854	46,606	22,778	22,740	22,778	56,219
55-Functional Expenses	228,010	291,167	273,750	275,886	276,000	275,058
58-Special Payments	379,422	492,286	473,342	536,072	540,053	582,079
60-Capital Outlay	-	-	50,000	-	-	50,000
63-Transfer Out	306,408	705,292	854,275	702,696	702,696	707,538
Total City Manager (110)	**$1,468,277**	**$2,165,528**	**$3,287,834**	**$3,127,413**	**$3,216,745**	**$2,516,185**

Finance Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	572,676	714,908	835,765	618,414	617,139	734,394
53-Materials & Services	289,145	170,607	159,698	216,504	210,781	182,043
54-Interfund Charges	81,715	126,917	80,508	79,739	79,788	133,984
58-Special Payments	184,776	98,979	2,239	5,328	5,328	8,830
60-Capital Outlay	60,279	49,888	60,936	-	-	-
63-Transfer Out	-	-	-	-	-	-
Total Finance Department (120)	**$1,188,591**	**$1,161,299**	**$1,139,146**	**$919,985**	**$913,036**	**$1,059,251**

Grants Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	433,688	481,275	233,985	137,873	137,863	156,062
53-Materials & Services	58,617	16,637	61,029	53,400	28,800	17,868
54-Interfund Charges	130,503	196,691	128,782	128,083	128,824	217,223
55-Functional Expenses	270,481	429,713	140,289	472,642	473,096	552,805
60-Capital Outlay	421,995	361,851	330,146	493,593	503,790	103,734
63-Transfer Out	42,832	125,573	42,832	39,238	39,238	1,167,464
Total Grants (130)	**$1,358,116**	**$1,611,740**	**$937,063**	**$1,324,829**	**$1,311,611**	**$2,215,156**

City Attorney's Office Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
53-Materials & Services	336,960	307,677	392,500	327,462	362,695	393,416
54-Interfund Charges	18,533	-	18,533	18,533	18,533	5,674
Total City Attorney's Office (140)	**$355,493**	**$307,677**	**$411,033**	**$345,995**	**$381,228**	**$399,090**

Human Resource Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	483,512	498,427	522,878	523,895	514,788	565,599
53-Materials & Services	90,435	330,459	669,150	564,673	567,450	275,326
54-Interfund Charges	29,068	62,786	30,547	30,596	30,596	68,209
58-Special Payments	7,500	13,040	75,000	23,234	23,234	135,000
63-Transfer Out	-	-	-	-	-	-
Total Human Resource Department (150)	**$610,515**	**$904,712**	**$1,297,575**	**$1,142,398**	**$1,136,068**	**$1,044,134**

Police Services Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	13,041,767	13,157,986	14,121,022	13,438,922	13,437,702	14,361,575
53-Materials & Services	1,083,305	694,592	1,136,188	1,093,571	1,199,892	1,568,255
54-Interfund Charges	937,747	1,796,487	1,016,467	1,018,824	1,018,825	1,823,167
55-Functional Expenses	21,925	24,870	25,000	26,792	27,000	25,000
58-Special Payments	187,338	195,409	233,040	228,926	240,158	243,561
60-Capital Outlay	600,122	31,326	60,000	36,040	64,385	70,000
63-Transfer Out	119,529	128,534	175,344	119,529	119,529	140,208
Total Police Services Department (200)	**$15,991,733**	**$16,029,204**	**$16,767,061**	**$15,962,604**	**$16,107,491**	**$18,231,766**

Fire Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
53-Materials & Services	3,889,986	4,258,369	5,832,445	4,026,940	4,236,292	6,461,012
54-Interfund Charges	80,012	84,048	79,547	79,136	79,547	106,602
58-Special Payments	390,963	402,240	333,857	379,486	338,713	346,160
60-Capital Outlay	5,893,330	1,176,111	487,599	765,765	765,765	-
63-Transfer Out	2,935	14,041	9,132	2,935	2,935	11,628
Total Fire Department (250)	**$10,257,226**	**$5,934,809**	**$6,742,580**	**$5,254,262**	**$5,423,252**	**$6,925,402**

Public Works Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	869,215	758,498	1,008,644	897,973	895,815	1,046,684
53-Materials & Services	653,460	400,516	619,512	523,222	593,850	850,001
54-Interfund Charges	330,448	359,516	341,174	342,993	343,002	405,432
55-Functional Expenses	16,744	14,074	30,000	13,257	29,000	40,000
58-Special Payments	5,565	6,483	8,816	9,347	9,347	11,017
60-Capital Outlay	3,940	361,152	575,000	192,260	575,000	611,755
63-Transfer Out	-	-	151,755	-	-	-
Total Public Works (300)	**$1,879,372**	**$1,900,239**	**$2,734,901**	**$1,979,052**	**$2,446,014**	**$2,964,889**

Planning Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	390,396	484,334	525,658	535,820	535,485	644,601

Planning Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
53-Materials & Services	26,722	187,888	596,455	406,380	502,346	76,108
54-Interfund Charges	44,285	74,472	44,038	43,962	44,010	72,277
60-Capital Outlay	9	-	-	-	-	300,000
63-Transfer Out	-	-	-	-	-	-
Total Planning Department (410)	**$461,412**	**$746,694**	**$1,166,151**	**$986,162**	**$1,081,841**	**$1,092,986**

Building Inspection Dept Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	477,040	499,947	587,465	551,360	548,619	624,564
53-Materials & Services	305,776	309,482	340,525	415,097	416,300	379,352
54-Interfund Charges	60,267	92,646	61,263	61,550	61,552	84,027
58-Special Payments	12,783	6,690	-	172	172	-
63-Transfer Out	-	-	-	-	-	-
Total Building Inspection Dept (420)	**$855,866**	**$908,765**	**$989,253**	**$1,028,179**	**$1,026,643**	**$1,087,943**

Engineering Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	1,644,639	1,745,328	2,220,999	1,906,871	1,906,328	2,379,726
53-Materials & Services	79,331	132,585	265,128	232,014	234,532	335,797
54-Interfund Charges	123,354	240,124	128,453	127,203	127,203	270,295
63-Transfer Out	738	1,761	738	738	-	1,653
Total Engineering Department (430)	**$1,848,062**	**$2,119,798**	**$2,615,318**	**$2,266,826**	**$2,268,063**	**$2,987,471**

Parks Department Expenses	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits	2,630,908	1,962,317	2,988,635	2,106,153	2,106,076	3,259,256
53-Materials & Services	833,548	828,578	1,012,962	1,001,376	1,026,677	1,374,921
54-Interfund Charges	437,830	555,544	449,998	455,221	459,787	559,712
55-Functional Expenses	7,825	960	7,500	6,157	6,500	7,500
58-Special Payments	927	1,080	1,469	1,558	1,600	1,836
60-Capital Outlay	24,176	-	331,879	162,900	230,152	3,681,609
63-Transfer Out	19,116	54,200	139,514	19,116	19,116	37,545
Total Parks Department (600)	**$3,954,330**	**$3,402,679**	**$4,931,957**	**$3,752,481**	**$3,849,908**	**$8,922,379**
Total General Fund Expenses	**$40,960,904**	**$37,735,299**	**$43,765,507**	**$38,589,903**	**$39,669,954**	**$50,103,925**

Expenditures by Organizational Unit

General Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
10200000-General Fund	297,410	1,822	297,410	-	(297,410)	-100.0%	.0%
10201000-City Council	145,038	139,447	131,239	179,228	47,989	36.6%	.4%
10201010-City Clerk's Office	289,463	400,886	316,986	478,045	161,059	50.8%	1.0%
10201100-City Manager	325,260	478,222	469,668	510,378	40,710	8.7%	1.0%
10201110-Central Admin	903,004	1,380,953	2,501,947	1,678,249	(823,698)	-32.9%	3.3%
10201120-Community Promo	240,013	306,353	316,219	327,558	11,339	3.6%	.7%
10201200-Finance	1,037,566	1,066,184	959,337	901,360	(57,977)	-6.0%	1.8%
10201210-Purchasing	151,025	95,407	144,981	157,891	12,910	8.9%	.3%
10201215-Finance Utility Billing	-	1	-	-		#.0%	#.0%
10201400-City Attorney	355,493	307,677	411,033	399,090	(11,943)	-2.9%	.8%
10201500-HR/Risk Management	538,150	648,463	837,279	806,494	(30,785)	-3.7%	1.6%
10202000-PD Operations	11,125,446	11,869,452	12,219,440	13,336,022	1,116,582	9.1%	26.6%
10202010-PD - AB109	-	-	2,266	-	(2,266)	-100.0%	.0%
10202020-PD - CCP	251,557	238,827	211,476	215,691	4,215	2.0%	.4%
10202030-Schools Policing	323,030	345,278	463,228	476,061	12,833	2.8%	1.0%
10202040-PD Housing Authority	170,045	175,330	166,093	178,787	12,694	7.6%	.4%
10202050-COPS Hiring Program Grant	292,915	253,221	296,456	-	(296,456)	-100.0%	.0%
10202060-Animal Control	254,598	108,194	307,443	352,985	45,542	14.8%	.7%
10202500-Fire	4,102,367	4,370,535	4,198,325	4,417,223	218,898	5.2%	8.8%
10203010-PW - Streets	1,755,261	1,746,001	2,508,546	2,739,950	231,404	9.2%	5.5%
10203011-PW Safe & Clean Initiative	-	-	101,913	70,518	(31,395)	-30.8%	.1%
10203020-Graffiti Abatement	124,111	154,238	124,442	154,421	29,979	24.1%	.3%
10204100-Planning	461,412	746,694	1,166,151	1,092,986	(73,165)	-6.3%	2.2%
10204200-Building	855,866	908,765	989,253	1,087,943	98,690	10.0%	2.2%
10204300-Engineering	1,848,062	2,119,798	2,615,318	2,987,471	372,153	14.2%	6.0%
10204400-Code Enforcement	754,819	661,987	710,325	1,039,425	329,100	46.3%	2.1%
10206000-Parks Administration	425,717	380,291	472,424	356,824	(115,600)	-24.5%	.7%
10206100-Parks	1,594,165	1,833,695	2,102,486	6,146,854	4,044,368	192.4%	12.3%
10206110-Landscape Mntc Dist Services	298,151	293,542	305,150	449,152	144,002	47.2%	.9%
10206120-Median Landscaping	91,104	134,580	134,580	145,427	10,847	8.1%	.3%
10206200-Recreation	499,732	141,399	619,264	486,364	(132,900)	-21.5%	1.0%
10206218-Sr Citizen Community Service	197,567	134,432	195,907	217,967	22,060	11.3%	.4%
10206219-Sr Citizen Therapeutic Program	879	-	1,759	-	(1,759)	-100.0%	.0%
10206220-Sports Programs	87,948	6,552	145,611	171,219	25,608	17.6%	.3%
10206230-Aquatics Programs	125,436	64,186	165,972	220,375	54,403	32.8%	.4%
10206240-Comm & Rec Centers	544,487	392,547	676,337	601,132	(75,205)	-11.1%	1.2%
10206270-Special Events	89,144	21,455	112,467	127,065	14,598	13.0%	.3%
10211300-General/Grant Oversight	473,384	541,553	147,405	112,199	(35,206)	-23.9%	.2%
10218000-CDBG Administrative Costs	149,917	153,050	276,391	298,954	22,563	8.2%	.6%
10218010-CDBG Public Services	141,745	476,005	179,527	159,704	(19,823)	-11.0%	.3%
10218020-CDBG Public Improvements	593,070	441,132	333,740	1,644,299	1,310,559	392.7%	3.3%
10252000-Measure K Sales Tax - Police	2,807,777	2,373,667	2,378,616	2,632,795	254,179	10.7%	5.3%
10262500-Measure K Sales Tax - Fire	6,154,859	1,564,274	2,544,255	2,508,179	(36,076)	-1.4%	5.0%
10814460-Tire Amnesty Grant	11,546	3,248	11,718	-	(11,718)	-100.0%	.0%
10901510-Insurance/Risk Management	72,365	256,249	460,296	237,640	(222,656)	-48.4%	.5%
17000000-Payroll Clearing (RDA PR)	-	(293)	34,828	-	(34,828)	-100.0%	.0%
Total General	**40,960,904**	**37,735,299**	**43,765,507**	**50,103,925**	**6,338,418**	**14.5%**	**100%**
Total	**$40,960,904**	**$37,735,299**	**$43,765,507**	**$50,103,925**	**$6,338,418**	**14.5%**	**100%**

10200000-General Fund Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	-	-		#.0%	#Error
53-Materials & Services	-	1,822	-	-		#.0%	#Error
58-Special Payments	-	-	-	-		#.0%	#Error
63-Transfer Out	297,410	-	297,410	-	(297,410)	-100.0%	#Error
Total 10200000-General Fund-10200000	**297,410**	**1,822**	**297,410**	**-**	**(297,410)**	**-100.0%**	**#Error**

10201000-City Council Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	119,522	112,209	94,692	119,207	24,515	25.9%	66.5%
53-Materials & Services	15,049	8,941	26,232	42,346	16,114	61.4%	23.6%
54-Interfund Charges	10,467	18,297	10,315	17,675	7,360	71.4%	9.9%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201000-City Council-10201000	**145,038**	**139,447**	**131,239**	**179,228**	**47,989**	**36.6%**	**100%**

10201010-City Clerk's Office Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	248,014	223,666	247,968	249,442	1,474	.6%	52.2%
53-Materials & Services	13,431	10,607	41,615	19,940	(21,675)	-52.1%	4.2%
54-Interfund Charges	17,357	32,125	17,227	33,387	16,160	93.8%	7.0%
58-Special Payments	10,661	134,488	10,176	175,276	165,100	1622.4%	36.7%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201010-City Clerk's Office-10201010	**289,463**	**400,886**	**316,986**	**478,045**	**161,059**	**50.8%**	**100%**

10201100-City Manager Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	288,082	383,918	401,476	439,687	38,211	9.5%	86.1%
53-Materials & Services	11,964	40,905	38,025	14,472	(23,553)	-61.9%	2.8%
54-Interfund Charges	20,693	46,286	22,617	56,219	33,602	148.6%	11.0%
58-Special Payments	4,521	7,113	7,550	-	(7,550)	-100.0%	.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201100-City Manager-10201100	**325,260**	**478,222**	**469,668**	**510,378**	**40,710**	**8.7%**	**100%**

10201110-Central Admin Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	906,000	-	(906,000)	-100.0%	.0%
53-Materials & Services	221,534	190,168	225,719	338,632	112,913	50.0%	20.2%
54-Interfund Charges	161	320	161	-	(161)	-100.0%	.0%
58-Special Payments	374,901	485,173	465,792	582,079	116,287	25.0%	34.7%
60-Capital Outlay	-	-	50,000	50,000		.0%	3.0%
63-Transfer Out	306,408	705,292	854,275	707,538	(146,737)	-17.2%	42.2%
Total 10201110-Central Admin-10201110	**903,004**	**1,380,953**	**2,501,947**	**1,678,249**	**(823,698)**	**-32.9%**	**100%**

10201120-Community Promo Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	12,003	15,186	42,469	52,500	10,031	23.6%	16.0%
55-Functional Expenses	228,010	291,167	273,750	275,058	1,308	.5%	84.0%
Total 10201120-Community Promo-10201120	**240,013**	**306,353**	**316,219**	**327,558**	**11,339**	**3.6%**	**100%**

10201200-Finance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	466,035	693,019	699,802	618,929	(80,873)	-11.6%	68.7%
53-Materials & Services	274,442	126,519	144,006	169,205	25,199	17.5%	18.8%
54-Interfund Charges	52,034	97,779	52,354	104,396	52,042	99.4%	11.6%
58-Special Payments	184,776	98,979	2,239	8,830	6,591	294.4%	1.0%
60-Capital Outlay	60,279	49,888	60,936	-	(60,936)	-100.0%	.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201200-Finance-10201200	**1,037,566**	**1,066,184**	**959,337**	**901,360**	**(57,977)**	**-6.0%**	**100%**

10201210-Purchasing Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	106,641	22,181	101,135	115,465	14,330	14.2%	73.1%
53-Materials & Services	14,703	44,088	15,692	12,838	(2,854)	-18.2%	8.1%
54-Interfund Charges	29,681	29,138	28,154	29,588	1,434	5.1%	18.7%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201210-Purchasing-10201210	**151,025**	**95,407**	**144,981**	**157,891**	**12,910**	**8.9%**	**100%**

10201215-Finance Utility Billing Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	1	-	-		#.0%	#Error
Total 10201215-Finance Utility Billing-10201215	**-**	**1**	**-**	**-**		**#.0%**	**#Error**

10201400-City Attorney Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	336,960	307,677	392,500	393,416	916	.2%	98.6%
54-Interfund Charges	18,533	-	18,533	5,674	(12,859)	-69.4%	1.4%
Total 10201400-City Attorney-10201400	**355,493**	**307,677**	**411,033**	**399,090**	**(11,943)**	**-2.9%**	**100%**

10201500-HR/Risk Management Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	482,254	515,908	521,582	565,599	44,017	8.4%	70.1%
53-Materials & Services	26,828	69,769	285,150	172,686	(112,464)	-39.4%	21.4%
54-Interfund Charges	29,068	62,786	30,547	68,209	37,662	123.3%	8.5%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10201500-HR/Risk Management-10201500	**538,150**	**648,463**	**837,279**	**806,494**	**(30,785)**	**-3.7%**	**100%**

10202000-PD Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	9,458,127	9,656,927	10,303,570	10,686,650	383,080	3.7%	80.1%
53-Materials & Services	705,838	613,138	724,300	822,180	97,880	13.5%	6.2%
54-Interfund Charges	744,940	1,366,425	810,437	1,461,897	651,460	80.4%	11.0%
55-Functional Expenses	21,925	24,870	25,000	25,000		.0%	.2%
58-Special Payments	187,338	195,409	233,040	243,561	10,521	4.5%	1.8%
60-Capital Outlay	-	-	60,000	70,000	10,000	16.7%	.5%
63-Transfer Out	7,278	12,683	63,093	26,734	(36,359)	-57.6%	.2%
Total 10202000-PD Operations-10202000	**11,125,446**	**11,869,452**	**12,219,440**	**13,336,022**	**1,116,582**	**9.1%**	**100%**

10202010-PD - AB109 Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	2,266	-	(2,266)	-100.0%	#Error
Total 10202010-PD - AB109-10202010	**-**	**-**	**2,266**	**-**	**(2,266)**	**-100.0%**	**#Error**

10202020-PD - CCP Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	251,557	221,944	211,476	215,691	4,215	2.0%	100.0%
54-Interfund Charges	-	16,883	-	-		#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10202020-PD - CCP-10202020	**251,557**	**238,827**	**211,476**	**215,691**	**4,215**	**2.0%**	**100%**

10202030-Schools Policing Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	323,030	323,890	463,228	476,061	12,833	2.8%	100.0%
54-Interfund Charges	-	21,388	-	-		#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10202030-Schools Policing-10202030	**323,030**	**345,278**	**463,228**	**476,061**	**12,833**	**2.8%**	**100%**

10202040-PD Housing Authority Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	170,045	164,623	166,093	178,787	12,694	7.6%	100.0%
54-Interfund Charges	-	10,707	-	-		#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10202040-PD Housing Authority-10202040	**170,045**	**175,330**	**166,093**	**178,787**	**12,694**	**7.6%**	**100%**

10202050-COPS Hiring Program Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	292,915	235,156	296,456	-	(296,456)	-100.0%	#Error
54-Interfund Charges	-	18,065	-	-		#.0%	#Error
63-Transfer Out	-	-	-	-		#.0%	#Error
Total 10202050-COPS Hiring Program Grant-10202050	**292,915**	**253,221**	**296,456**	**-**	**(296,456)**	**-100.0%**	**#Error**

10202060-Animal Control Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	89,981	88,820	131,960	160,305	28,345	21.5%	45.4%
53-Materials & Services	154,586	2,946	165,200	182,375	17,175	10.4%	51.7%
54-Interfund Charges	10,031	16,428	10,283	10,305	22	.2%	2.9%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10202060-Animal Control-10202060	**254,598**	**108,194**	**307,443**	**352,985**	**45,542**	**14.8%**	**100%**

10202500-Fire Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	3,848,811	4,180,073	4,087,056	4,277,433	190,377	4.7%	96.8%
54-Interfund Charges	80,012	77,381	71,280	89,602	18,322	25.7%	2.0%
58-Special Payments	170,609	99,040	30,857	38,560	7,703	25.0%	.9%
63-Transfer Out	2,935	14,041	9,132	11,628	2,496	27.3%	.3%
Total 10202500-Fire-10202500	**4,102,367**	**4,370,535**	**4,198,325**	**4,417,223**	**218,898**	**5.2%**	**100%**

10203010-PW - Streets Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	769,953	672,687	818,110	879,261	61,151	7.5%	32.1%
53-Materials & Services	641,785	381,280	600,512	807,777	207,265	34.5%	29.5%
54-Interfund Charges	317,274	310,325	324,353	390,140	65,787	20.3%	14.2%
55-Functional Expenses	16,744	14,074	30,000	40,000	10,000	33.3%	1.5%
58-Special Payments	5,565	6,483	8,816	11,017	2,201	25.0%	.4%
60-Capital Outlay	3,940	361,152	575,000	611,755	36,755	6.4%	22.3%
63-Transfer Out	-	-	151,755	-	(151,755)	-100.0%	.0%
Total 10203010-PW - Streets-10203010	**1,755,261**	**1,746,001**	**2,508,546**	**2,739,950**	**231,404**	**9.2%**	**100%**

10203011-PW Safe & Clean Initiative Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	101,913	70,518	(31,395)	-30.8%	100.0%
Total 10203011-PW Safe & Clean Initiative-10203011	**-**	**-**	**101,913**	**70,518**	**(31,395)**	**-30.8%**	**100%**

10203020-Graffiti Abatement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	99,262	85,811	88,621	96,905	8,284	9.3%	62.8%
53-Materials & Services	11,675	19,236	19,000	42,224	23,224	122.2%	27.3%
54-Interfund Charges	13,174	49,191	16,821	15,292	(1,529)	-9.1%	9.9%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10203020-Graffiti Abatement-10203020	**124,111**	**154,238**	**124,442**	**154,421**	**29,979**	**24.1%**	**100%**

10204100-Planning Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	390,396	484,334	525,658	644,601	118,943	22.6%	59.0%
53-Materials & Services	26,722	187,888	596,455	76,108	(520,347)	-87.2%	7.0%
54-Interfund Charges	44,285	74,472	44,038	72,277	28,239	64.1%	6.6%
60-Capital Outlay	9	-	-	300,000	300,000	#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10204100-Planning-10204100	**461,412**	**746,694**	**1,166,151**	**1,092,986**	**(73,165)**	**-6.3%**	**100%**

10204200-Building Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	477,040	499,947	587,465	624,564	37,099	6.3%	57.4%
53-Materials & Services	305,776	309,482	340,525	379,352	38,827	11.4%	34.9%
54-Interfund Charges	60,267	92,646	61,263	84,027	22,764	37.2%	7.7%
58-Special Payments	12,783	6,690	-	-		#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10204200-Building-10204200	**855,866**	**908,765**	**989,253**	**1,087,943**	**98,690**	**10.0%**	**100%**

10204300-Engineering Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,644,639	1,745,328	2,220,999	2,379,726	158,727	7.1%	79.7%
53-Materials & Services	79,331	132,585	265,128	335,797	70,669	26.7%	11.2%
54-Interfund Charges	123,354	240,124	128,453	270,295	141,842	110.4%	9.0%
63-Transfer Out	738	1,761	738	1,653	915	124.0%	.1%
Total 10204300-Engineering-10204300	**1,848,062**	**2,119,798**	**2,615,318**	**2,987,471**	**372,153**	**14.2%**	**100%**

10204400-Code Enforcement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	612,793	497,714	551,437	608,092	56,655	10.3%	58.5%
53-Materials & Services	44,430	32,162	60,342	314,084	253,742	420.5%	30.2%
54-Interfund Charges	97,596	132,111	98,546	117,249	18,703	19.0%	11.3%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10204400-Code Enforcement-10204400	**754,819**	**661,987**	**710,325**	**1,039,425**	**329,100**	**46.3%**	**100%**

10206000-Parks Administration Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	362,222	286,952	393,501	302,347	(91,154)	-23.2%	84.7%
53-Materials & Services	14,172	24,114	29,600	32,956	3,356	11.3%	9.2%
54-Interfund Charges	49,323	69,225	49,323	21,521	(27,802)	-56.4%	6.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10206000-Parks Administration-10206000	**425,717**	**380,291**	**472,424**	**356,824**	**(115,600)**	**-24.5%**	**100%**

10206100-Parks Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,028,543	1,191,380	1,101,982	1,446,073	344,091	31.2%	23.5%
53-Materials & Services	334,474	359,558	440,591	721,928	281,337	63.9%	11.7%
54-Interfund Charges	193,267	269,328	214,112	300,018	85,906	40.1%	4.9%
55-Functional Expenses	7,825	960	7,500	7,500		.0%	.1%
58-Special Payments	927	1,080	1,469	1,836	367	25.0%	.0%
60-Capital Outlay	24,176	-	331,879	3,656,609	3,324,730	1001.8%	59.5%
63-Transfer Out	4,953	11,389	4,953	12,890	7,937	160.2%	.2%
Total 10206100-Parks-10206100	**1,594,165**	**1,833,695**	**2,102,486**	**6,146,854**	**4,044,368**	**192.4%**	**100%**

10206110-Landscape Mntc Dist Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	277,801	258,243	280,168	420,657	140,489	50.1%	93.7%
53-Materials & Services	2,637	4,453	6,000	7,553	1,553	25.9%	1.7%
54-Interfund Charges	17,713	30,846	18,982	20,942	1,960	10.3%	4.7%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10206110-Landscape Mntc Dist Services-10206110	**298,151**	**293,542**	**305,150**	**449,152**	**144,002**	**47.2%**	**100%**

10206120-Median Landscaping Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	-	10,847	10,847	#.0%	#.0%
53-Materials & Services	91,104	134,580	134,580	134,580		.0%	92.5%
Total 10206120-Median Landscaping-10206120	**91,104**	**134,580**	**134,580**	**145,427**	**10,847**	**8.1%**	**100%**

10206200-Recreation Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	433,999	92,367	542,816	405,074	(137,742)	-25.4%	83.3%
53-Materials & Services	52,712	28,521	73,373	72,972	(401)	-.5%	15.0%
54-Interfund Charges	10,130	16,497	184	4,851	4,667	2536.4%	1.0%
63-Transfer Out	2,891	4,014	2,891	3,467	576	19.9%	.7%
Total 10206200-Recreation-10206200	**499,732**	**141,399**	**619,264**	**486,364**	**(132,900)**	**-21.5%**	**100%**

10206218-Sr Citizen Community Service Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	165,332	96,139	174,320	177,106	2,786	1.6%	81.3%
53-Materials & Services	32,150	29,374	14,992	34,328	19,336	129.0%	15.7%
54-Interfund Charges	-	8,670	-	6,368	6,368	#.0%	#.0%
63-Transfer Out	85	249	6,595	165	(6,430)	-97.5%	.1%
Total 10206218-Sr Citizen Community Service-10206218	**197,567**	**134,432**	**195,907**	**217,967**	**22,060**	**11.3%**	**100%**

10206219-Sr Citizen Therapeutic Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	879	-	1,051	-	(1,051)	-100.0%	#Error
53-Materials & Services	-	-	708	-	(708)	-100.0%	#Error
Total 10206219-Sr Citizen Therapeutic Program-10206219	**879**	**-**	**1,759**	**-**	**(1,759)**	**-100.0%**	**#Error**

10206220-Sports Programs Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	77,640	5,584	129,311	149,664	20,353	15.7%	87.4%
53-Materials & Services	10,308	813	16,300	21,400	5,100	31.3%	12.5%
54-Interfund Charges	-	155	-	155	155	#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10206220-Sports Programs-10206220	**87,948**	**6,552**	**145,611**	**171,219**	**25,608**	**17.6%**	**100%**

10206230-Aquatics Programs Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	84,773	3,420	112,364	153,358	40,994	36.5%	69.6%
53-Materials & Services	34,880	49,392	46,405	57,364	10,959	23.6%	26.0%
54-Interfund Charges	4,189	3,966	4,189	4,115	(74)	-1.8%	1.9%
63-Transfer Out	1,594	7,408	3,014	5,538	2,524	83.7%	2.5%
Total 10206230-Aquatics Programs-10206230	**125,436**	**64,186**	**165,972**	**220,375**	**54,403**	**32.8%**	**100%**

10206240-Comm & Rec Centers Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	118,074	8,536	147,155	123,263	(23,892)	-16.2%	20.5%
53-Materials & Services	253,612	197,212	243,913	236,840	(7,073)	-2.9%	39.4%
54-Interfund Charges	163,208	155,659	163,208	200,544	37,336	22.9%	33.4%
60-Capital Outlay	-	-	-	25,000	25,000	#.0%	#.0%
63-Transfer Out	9,593	31,140	122,061	15,485	(106,576)	-87.3%	2.6%
Total 10206240-Comm & Rec Centers-10206240	**544,487**	**392,547**	**676,337**	**601,132**	**(75,205)**	**-11.1%**	**100%**

10206270-Special Events Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	81,645	19,696	105,967	70,867	(35,100)	-33.1%	55.8%
53-Materials & Services	7,499	561	6,500	55,000	48,500	746.2%	43.3%
54-Interfund Charges	-	1,198	-	1,198	1,198	#.0%	#.0%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10206270-Special Events-10206270	**89,144**	**21,455**	**112,467**	**127,065**	**14,598**	**13.0%**	**100%**

10211300-General/Grant Oversight Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	433,688	472,174	107,675	39,208	(68,467)	-63.6%	34.9%
53-Materials & Services	4,774	5,301	6,529	5,768	(761)	-11.7%	5.1%
54-Interfund Charges	34,922	64,078	33,201	67,223	34,022	102.5%	59.9%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 10211300-General/Grant Oversight-10211300	**473,384**	**541,553**	**147,405**	**112,199**	**(35,206)**	**-23.9%**	**100%**

10218000-CDBG Administrative Costs Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	9,101	126,310	116,854	(9,456)	-7.5%	39.1%
53-Materials & Services	53,843	11,336	54,500	12,100	(42,400)	-77.8%	4.0%
54-Interfund Charges	95,581	132,613	95,581	150,000	54,419	56.9%	50.2%
55-Functional Expenses	493	-	-	20,000	20,000	#.0%	#.0%
Total 10218000-CDBG Administrative Costs-10218000	**149,917**	**153,050**	**276,391**	**298,954**	**22,563**	**8.2%**	**100%**

10218010-CDBG Public Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	102,507	388,551	140,289	138,302	(1,987)	-1.4%	86.6%
63-Transfer Out	39,238	87,454	39,238	21,402	(17,836)	-45.5%	13.4%
Total 10218010-CDBG Public Services-10218010	**141,745**	**476,005**	**179,527**	**159,704**	**(19,823)**	**-11.0%**	**100%**

10218020-CDBG Public Improvements Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	-	-	-		#.0%	#.0%
55-Functional Expenses	167,481	41,162	-	394,503	394,503	#.0%	#.0%
60-Capital Outlay	421,995	361,851	330,146	103,734	(226,412)	-68.6%	6.3%
63-Transfer Out	3,594	38,119	3,594	1,146,062	1,142,468	31788.2%	69.7%
Total 10218020-CDBG Public Improvements-10218020	**593,070**	**441,132**	**333,740**	**1,644,299**	**1,310,559**	**392.7%**	**100%**

10252000-Measure K Sales Tax - Police Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,843,319	1,968,912	1,994,536	2,035,989	41,453	2.1%	77.3%
53-Materials & Services	166,905	43,098	174,628	249,616	74,988	42.9%	9.5%
54-Interfund Charges	85,180	214,480	97,201	233,716	136,515	140.4%	8.9%
55-Functional Expenses	-	-	-	-		#.0%	#.0%
60-Capital Outlay	600,122	31,326	-	-		#.0%	#.0%
63-Transfer Out	112,251	115,851	112,251	113,474	1,223	1.1%	4.3%
Total 10252000-Measure K Sales Tax - Police-10252000	**2,807,777**	**2,373,667**	**2,378,616**	**2,632,795**	**254,179**	**10.7%**	**100%**

10262500-Measure K Sales Tax - Fire Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	41,175	78,296	1,745,389	2,183,579	438,190	25.1%	87.1%
54-Interfund Charges	-	6,667	8,267	17,000	8,733	105.6%	.7%
58-Special Payments	220,354	303,200	303,000	307,600	4,600	1.5%	12.3%
60-Capital Outlay	5,893,330	1,176,111	487,599	-	(487,599)	-100.0%	.0%
Total 10262500-Measure K Sales Tax - Fire-10262500	**6,154,859**	**1,564,274**	**2,544,255**	**2,508,179**	**(36,076)**	**-1.4%**	**100%**

10814460-Tire Amnesty Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	11,546	3,248	11,718	-	(11,718)	-100.0%	#Error
Total 10814460-Tire Amnesty Grant-10814460	**11,546**	**3,248**	**11,718**	**-**	**(11,718)**	**-100.0%**	**#Error**

10901510-Insurance/Risk Management Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,258	(17,481)	1,296	-	(1,296)	-100.0%	.0%
53-Materials & Services	63,607	260,690	384,000	102,640	(281,360)	-73.3%	43.2%
58-Special Payments	7,500	13,040	75,000	135,000	60,000	80.0%	56.8%
Total 10901510-Insurance/Risk Management-10901510	**72,365**	**256,249**	**460,296**	**237,640**	**(222,656)**	**-48.4%**	**100%**

17000000-Payroll Clearing (RDA PR) Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	(293)	34,828	-	(34,828)	-100.0%	#Error
53-Materials & Services	-	-	-	-		#.0%	#Error
Total 17000000-Payroll Clearing (RDA PR)-17000000	**-**	**(293)**	**34,828**	**-**	**(34,828)**	**-100.0%**	**#Error**

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GENERAL FUND DEPARTMENTS

City Council
City Clerk
City Manager
Finance
Human Resources
Police
Fire
Public Works
Planning
Building
Engineering
Parks

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City Council



Santos Garcia
Mayor



Cece Gallegos
Councilmember District 1



Jose Rodriguez
Councilmember District 2



Steve Montes
Councilmember District 3



Anita Evans
Councilmember District 4



Elsa Mejia
Councilmember District 5



Artemio Villegas
Councilmember District 6

Department Summary

The City Council (Council) consists of seven members and is the governing body elected directly by the residents of Madera. The Mayor is elected at large and there are six Council Districts.

As the legislative branch of our local government, the Council makes final decisions on all major City matters and sets citywide priorities and policies. The Council in turn directs the City Manager to implement these priorities and policies.

The Council adopts ordinances and resolutions necessary for efficient governmental operations, approves the budget, and acts as a board of appeals. It also appoints members of the City's advisory boards, commissions, and committees.

The Mayor and Councilmembers are accountable to the electorate and must balance the views of individuals and groups with the community's needs. Councilmembers achieve success with public policy issues facing the region by leading and collaborating with residents, businesses, and regional partners on issues of mutual interest.

The Council is responsible for the scope, direction, and financing of City services; establishing policy based on information provided by staff, advisory boards and commissions, and the public; and implementing policy through staff under the Council-Manager form of government. The terms of the Mayor and Councilmembers are four years, and the General Municipal Election is held in even-numbered years on the first Tuesday after the first Monday in November.

Responsibility

The mission of the Council is to adopt legislation and provide direction to the administration of the City and to promote the best interests of the community locally and with other governmental agencies.

The Council is elected by the public to serve as the governing body and policy makers of the City.

The City Clerk oversees the Council budget as it relates to expenses associated with the conduct of Council meetings, and other miscellaneous expenses for participation in various community events and functions, and travel and training for professional development as elected officials.

In addition to Council meetings, Councilmembers hold special local and regional committee assignments, meet frequently with residents and business owners, as well as City staff to discuss issues and projects, and regularly attend a variety of community events.

The City Council hires the City Manager, City Clerk and City Attorney, and appoints members of the City's advisory boards, commissions, and committees.

The City Manager oversees the hiring and management of the rest of the staff. It is the Council's responsibility to enact policy and the City Manager's job to implement the Council's policies and approaches, many of which are expressed in the annual budget.

Objectives

While the objectives of the Council are many, the following reflect some key items:

- Provide legislative policy directives for City programs and services
- Support Community engagement and advocacy
- Invest in well-planned infrastructure and growth
- Approve programs for the City's physical, cultural, and socio-economic development
- Encourage cooperation among community leaders, civic organizations, and residents
- Work to maintain high-quality City programs and services
- Actively participate in State and Federal legislative processes
- Work closely with other local governments and the League of California Cities to focus on issues that press local governments
- Continue to concentrate on communication and cooperative efforts with City residents

Department Fund Summary

The Council is fully funded by the General Fund and does not anticipate generating any revenue in FY 2022/23.

The proposed budget includes the following expenses:

- $25,000 for the New Mayors and Council Members Academy, the City Leaders Summit, and the Mayors and Council Members Executive Forum. Should Councilmembers elect not to attend, said funds are reallocated to the General Fund.
- $800 per Councilmember, for a total of $5,600 for expenses related to travel, meetings, etc.

Department Staffing & Structure

The Council is elected by district sans the Mayor which is elected at large.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	27,592	27,592	27,592	27,592	27,592	27,592
Total 40-Interfund Charges	$27,592	$27,592	$27,592	$27,592	$27,592	$27,592
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	-	-	-
Total 48-Refunds	$0	$0	$0	$0	$0	$0
Total Revenues	$27,592	$27,592	$27,592	$27,592	$27,592	$27,592
50-Salaries & Benefits						
5005-Salaries / Part-time	7	-	39,000	39,500	39,500	42,000
5303-Life Insurance Premiums	396	307	232	172	173	232
5304-Workers Compensation Insurance	4,123	4,093	3,510	3,848	3,848	5,305
5305-Medicare Tax- Employer's Share	-	-	629	945	945	1,059
5307-Deferred Comp/Part-Time	1,576	1,501	1,463	1,482	1,482	2,291
5309-Unemployment Insurance	1,414	1,131	1,075	1,141	1,141	1,029
5310-Section 125 Benefit Allow.	69,152	64,383	48,783	56,304	56,304	67,291
Total 50-Salaries & Benefits	$119,522	$112,209	$94,692	$103,392	$103,393	$119,207
53-Materials & Services						
6402-Telephone & Fax Charges	4,104	6,136	-	4,234	4,296	4,296
6416-Office Supplies/Expendable	4,210	723	1,130	1,195	1,200	2,100
6418-Postage / Other Mailing Charge	2	-	2	4	4	50
6419-Food	2,139	545	3,500	2,106	3,500	3,500
6518-Other Supplies	560	529	1,000	694	1,000	1,000
6530-Conference/Training/Ed	-	1,008	5,600	8,999	9,000	6,400
6534-LCC Conference	3,696	-	15,000	8,353	15,000	25,000
Total 53-Materials & Services	$15,049	$8,941	$26,232	$25,585	$34,000	$42,346
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	10,315	10,504	10,315	10,315	10,315	10,315
6902-Interfund Chg Central Supply	152	433	-	595	-	-
6903-Interfund Chg Cost Distrib	-	7,360	-	-	-	7,360
Total 54-Interfund Charges	$10,467	$18,297	$10,315	$10,910	$10,315	$17,675
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$145,038	$139,447	$131,239	$139,887	$147,708	$179,228
Total 10201000-City Council Net Surplus/	**($117,446)**	**($111,855)**	**($103,647)**	**($112,295)**	**($120,116)**	**($151,636)**

City Clerk



Department Summary

The City Clerk's Office serves as a vital link between the city government and those it serves, providing access to public records, publishing Council agendas, preparing minutes, and serving as the City's election official.

The purpose of the City Clerk's Office is to provide prompt, high-quality public service by connecting the public with the legislative process; ensure the City's legislative processes are open and transparent, including friendly customer service; facilitate the preservation of Madera's legislative history, including approved action minutes; coordination of public records requests, claims against the City, applications for boards and commissions and update and maintain city ordinances and the municipal code; provide access to legislative meeting information and coordinate Statements of Economic Interest as well as campaign and other financial disclosure related filings.

The statutes of the State of California prescribe the essential functions and duties of the City Clerk, and the Government Code provides specific responsibilities and procedures to follow. The City Clerk's office is a service department with the municipal government upon which the Council, all city departments, and the public rely for information regarding the operations and legislative history of the City.

Responsibility

The City Clerk's Office provides a wide range of public services, including:

- Archiving all official city records; preserving a complete and accurate record of Council meetings
- Processing of public records requests
- Supporting the Council, city staff, and the public by providing copies of agendas and associated reports
- Coordinating Council meetings, agenda items, packets, and minutes for regular and special meetings
- Posting and publishing legal notices, scheduling public hearings
- Transcribing meeting minutes
- Recording of ordinances and resolutions
- Engaging in boards and commissions, elections, and records management recruitments
- Providing information pertaining to the Brown Act, the Political Reform Act, and the Public Records Act

As the custodian of records, the City Clerk's office is responsible for the management of the City's official records, including:

- Agendas
- Meeting minutes
- Resolutions
- Ordinances
- Agreements

The City Clerk also serves as the filing officer for the Fair Political Practices Commission for Statement of Economic Interest filings (Form 700) and serves as a liaison between the community and City Council regarding the City's business and community events.

The City Clerk is also responsible for maintaining the City's Municipal Code to date and the Boards and Commissions Appointment List. The City Clerk also responds to requests for internal document production.

Key Accomplishments

Overview of accomplishments:

- Prepared and published 22 Council agenda packets
- Prepared and published 3 Special City Council agenda packets
- Supported over 60 hours of City Council meetings
- Effectively administered the City Council Redistricting process after 2020 Census reporting
- Continue to offer online public records request services through our website to increase citizen access to records and streamline compliance and department workflow. Coordinated over 200 responses to Public Records Act Requests
- Adhered to statutory requirements related to open meeting law and agenda preparation
- Coordinated FPPC filings for 87200 filers and designated positions

Goals & Performance Measures

- Records management - develop a schedule for filing backlog
- Develop citywide records retention schedule
- Be committed to maintaining a system of transparency, public engagement, and collaboration, thus ensuring the public's trust. Transparency in government promotes accountability and provides information for citizens about what their local government is doing. Local government should be easily accessible and contain the information that is the most desired and valuable to the community.
- Stay current on updates to state laws that have the potential to affect operations

- Ensure Council and City Clerk website pages are current
- Track public record requests and respond in accordance with the Public Records Act
- Acknowledge and/or respond to requests within two business days
- Maintain 100 percent filled status of the City Boards and Commissions. Our goal is to fill all future vacancies within 60 days of when an unscheduled vacancy occurs.

Department Staffing & Structure

The City Clerk reports directly to the Council and is supported by the Deputy City Clerk. The City Clerk's Office has two full-time employees, and no changes are proposed from FY 2022/23.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	54,842	54,842	54,842	54,842	54,842	54,842
Total 40-Interfund Charges	$54,842	$54,842	$54,842	$54,842	$54,842	$54,842
48-Refunds						
4659-Refunds and Reimbursements	162	105	305	61	61	-
Total 48-Refunds	$162	$105	$305	$61	$61	$0
Total Revenues	$55,004	$54,947	$55,147	$54,903	$54,903	$54,842
50-Salaries & Benefits						
5000-Salaries / Full-Time	141,061	123,852	131,094	131,177	130,920	137,179
5100-Salaries / Overtime	2,518	112	4,000	1,030	1,030	4,000
5105-Salaries - Leave Payout	-	-	6,756	-	-	-
5300-Public Employees Retirement Sy	101	273	15,757	15,580	15,554	15,944
5302-Long Term Disability Insurance	475	425	433	431	430	433
5303-Life Insurance Premiums	266	192	189	189	189	189
5304-Workers Compensation Insurance	14,094	12,682	12,158	13,095	13,069	13,137
5305-Medicare Tax- Employer's Share	11	28	1,977	1,977	1,975	2,049
5306-Unfunded Accrued Liability	27,465	26,339	35,897	30,954	30,954	33,455
5308-Deferred Compensation/Full-tim	-	15	2,257	2,230	2,230	2,471
5309-Unemployment Insurance	-	12	350	294	293	294
5310-Section 125 Benefit Allow.	36,733	37,212	37,100	35,080	35,081	40,291
Total 50-Salaries & Benefits	$248,014	$223,666	$247,968	$232,037	$231,725	$249,442
53-Materials & Services						
6402-Telephone & Fax Charges	2,144	1,674	1,335	2,016	2,000	2,040
6411-Advertising/Bids and Notices	5,567	2,951	-	13,177	13,177	6,000
6414-Professional Dues	35	70	600	-	-	600
6416-Office Supplies/Expendable	3,021	1,643	1,500	4,038	4,040	3,000
6418-Postage / Other Mailing Charge	104	278	180	324	330	300
6440-Contracted Services	1,208	2,181	33,000	1,034	1,035	3,000
6444-Contracted Services/ Legal	-	-	-	50,000	50,000	-
6530-Conference/Training/Ed	1,352	1,810	5,000	3,957	5,000	5,000
Total 53-Materials & Services	$13,431	$10,607	$41,615	$74,546	$75,582	$19,940
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	4,168	4,245	4,168	4,168	4,168	4,168
6902-Interfund Chg Central Supply	130	130	-	-	-	-
6903-Interfund Chg Cost Distrib	-	14,871	-	-	-	14,871
6918-Interfund Chg Comp Maint	10,202	10,022	10,202	10,202	10,202	11,322
6920-Interfund Chg Computer Replace	2,857	2,857	2,857	2,857	2,857	3,026
Total 54-Interfund Charges	$17,357	$32,125	$17,227	$17,227	$17,227	$33,387
58-Special Payments						
6562-Retiree Insurance Premiums	10,561	6,718	10,176	11,093	11,100	10,176
6563-Public Employee Bonding Premiu	100	100	-	40	40	100
6704-Intergov'l Charges	-	127,670	-	24,672	24,672	165,000
Total 58-Special Payments	$10,661	$134,488	$10,176	$35,805	$35,812	$175,276
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$289,463	$400,886	$316,986	$359,615	$360,346	$478,045
Total 10201010-City Clerk's Office Net	**($234,459)**	**($345,939)**	**($261,839)**	**($304,712)**	**($305,443)**	**($423,203)**

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City Manager



Department Summary

The City operates under a Council-Manager form of government. The elected seven-member City Council appoints the City Manager to provide executive leadership and oversee the day-to-day business of the city government.

The City Manager's Office implements the City Council's vision and goals by aligning financial resources and administering City projects, programs, and services that support expressed City Council priorities. The City Manager makes policy recommendations to the City Council and oversees all City departments except the City Clerk and the City Attorney. The City Manager's Office also focuses on leadership; overall quality-of-life issues, fiscal accountability, internal and external communications; engagement with employees, the business community, neighborhood associations, residents, and regional governments; internal collaboration between departments; public/private partnerships; higher-education opportunities, and drives efficiency, innovation, and change within the City.

The City Manager's Office provides leadership and professional management to the City government organization and works with the Council to develop and implement its policies to maintain and enhance Madera's quality of life. The City Manager's Office adheres to guiding values that emphasize community, stewardship, and public service.

Responsibility

Provides the organizational support and leadership necessary to:

- Implement City Council programs and policies to meet current and future needs
- Ensure city operations demonstrate transparency and fiduciary responsibility to the public
- Build a strong service culture
- Maintain a healthy relationship with employees
- Provide ongoing, informative communications to City Council and City employees regarding key objectives, challenges, and accomplishments
- Provide clear and concise information to the community
- Provide the community with live and recorded access to various public meetings, community forums, local events, public service announcements, social media, etc.
- Foster a positive relationship with a variety of media outlets by releasing notable updates and information promptly and accurately through press releases and media advisories

Key Accomplishments

- Amid the global pandemic of COVID-19, continued to provide essential services to residents such as emergency response, transportation, water and sewer, maintenance of local streets and public facilities, as well as the overall upkeep of City infrastructure
- Actively sought and advocated for
    - $3.5M for the Avenue 13 for the Avenue 13 (Pecan Avenue) Sewer Trunk Main Rehabilitation line with the assistance of Congressman Costa via the Omnibus Bill
    - $5M for the Avenue 13 for the Avenue 13 (Pecan Avenue) Sewer Trunk Main Rehabilitation line with the assistance of Senator Caballeros
    - Applying $23 million in American Rescue Plan funding to mitigate excessive sewer and water rate increases
    - $80k Kaiser grant for exercise equipment along the Fresno River and Town & Country Park
- Transitioned essential leadership and staff positions to ensure the execution of key City Council priorities
- Successfully partnered with the Downtown Business Association to continue implementation of the Crow Abatement Program for the third year in a row
- Managed the City's state and federal legislative program to advance City Council and city department goals
- Prepared numerous cannabis related resolutions and ordinances for Council consideration
- Originated Council meeting informative recap communication to employees, geared towards maintaining employees informed of items brought before Council and actions taken
- Strived to support employees working remotely by providing enhanced technology resources as part of that effort
- Served as the lead for the Fresno River clean-up
- Produced a balance budget for three consecutive fiscal years with the anticipation of a fourth year in 2022-23 fiscal year.
- Madera Eats, featuring food vendors and local businesses

Played an instrumental role in:

- City staff worked collaboratively with multiple other committee members toward preparing a November 2022 ballot for extension of the Measure T program

- Securing $2 million in funding for Olive Park
- Securing $830,000 in Clean California funding for the Fresno River clean up and enhancement. To date, the City has not expended the funds and recent clean up efforts during 2022 were paid for by the City, Cal Fire and Madera Irrigation District.
- Modernizing the City's Fire Department fleet with the addition of a fire engine and increasing annual allocation for the Fire Engine Replacement Program
- Completed rehabilitation at two little league fields at Town and Country Park with City funding of $35,000 coupled with private donation of $30,000
- Directing Clean and Safe Initiatives citywide such as:
    - Removal of snipe signs
    - Removal of shoes over powerlines
    - Removal of abandoned pay phones
    - Clean-up of shopping carts
    - River bottom clean up, through contracted efforts with two private companies
    - Purchase of sweeper for use at City Parks, parking lots, trails, etc.
    - Maintenance of identified city owned land

Growing our community by:

- Hiring a new Community Development Director with a background in City Planning and entitlement processing
- Opening a cannabis program and currently reviewing Cannabis applications for sales operations.
- Approving Village D, a three-square mile Master Plan with 11k new homes, 2 million square feet of commercial space and 300k square feet dedicated to industrial space

Goals & Performance Measures

- Continue to meet the City's mission statement to deliver quality public services with integrity, courage, compassion, and competence to the diverse community
- Continue to support the City Council, the priority setting process, and regular, special, and committee meetings
- Grow the community engagement and transparency efforts to foster authentic civic engagement with residents, organizations, and businesses
- Continue to provide leadership and professional management to the city government organization
- Provide timely, accurate, and results-oriented financial and operational reports
- Lead the City's management team to ensure the provision of high-quality, cost-effective, and customer-focused services
- Advance Council priority projects while promoting the high-performance organization initiatives
- Assist in the negotiations with employee associations and labor unions to maintain positive management-labor relations
- Shape the organizational culture to ensure a high performing workforce operating in a rewarding environment, making the City an employer of choice in the region
- Research and implement best practices related to government services and innovation
- Continue to support the Council and departments with Federal and State legislative priorities and goals
- Promote transparency by providing staff updates on Council action and latest information affecting the City

Department Fund Summary

The City Manager is responsible for three distinct budgets. They include:

- City Manager's Office
- Central Administration
- Community Promotion

The following is a summary of each:

City Manager's Office

The City Manager's Office budget provides for three full-time personnel to carry out the primary functions of the department. These include the City Manager, an Administrative Analyst, and the Communications Specialist.

Central Administration

The Central Administration budget is used to track services provided internally to the organization.

Community Promotion

The Community Promotion budget includes payments to organizations outside of the city. For example, the City contributes towards the Local Agency Formation Commission, the Economic Development Commission, League of California Cities, crow abatement for downtown, recognition of community events/people, etc.

Department Staffing & Structure

The City Manager is one of three appointed positions. The City Manager reports directly to the City Council.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	129,268	129,268	129,268	129,268	129,268	129,268
Total 40-Interfund Charges	$129,268	$129,268	$129,268	$129,268	$129,268	$129,268
Total Revenues	$129,268	$129,268	$129,268	$129,268	$129,268	$129,268
50-Salaries & Benefits						
5000-Salaries / Full-Time	5,055	12,876	278,621	241,213	240,569	276,243
5005-Salaries / Part-time	-	-	-	7,030	7,030	-
5105-Salaries - Leave Payout	1,080	-	-	2,600	1,300	-
5300-Public Employees Retirement Sy	18,796	25,593	27,073	23,687	23,622	26,860
5302-Long Term Disability Insurance	488	631	671	589	588	675
5303-Life Insurance Premiums	4	11	179	134	134	191
5304-Workers Compensation Insurance	517	1,317	24,219	24,572	24,374	25,238
5305-Medicare Tax- Employer's Share	72	175	4,081	3,730	3,702	4,118
5306-Unfunded Accrued Liability	24,140	37,680	31,551	39,299	39,299	42,658
5307-Deferred Comp/Part-Time	-	-	-	470	470	-
5308-Deferred Compensation/Full-tim	2,943	4,586	5,458	4,019	4,020	6,148
5309-Unemployment Insurance	516	466	474	572	572	398
5310-Section 125 Benefit Allow.	16,177	22,173	29,149	30,527	30,527	57,158
Total 50-Salaries & Benefits	$288,082	$383,918	$401,476	$378,442	$376,207	$439,687
53-Materials & Services						
6402-Telephone & Fax Charges	2,059	2,059	2,100	2,240	2,250	2,252
6411-Advertising/Bids and Notices	698	-	1,500	2,094	2,200	1,000
6414-Professional Dues	1,199	1,199	1,500	1,229	1,229	2,770
6416-Office Supplies/Expendable	755	27	1,500	104	1,000	1,500
6418-Postage / Other Mailing Charge	-	28	50	15	50	50
6440-Contracted Services	4,969	37,137	28,875	78,036	80,436	2,400
6530-Conference/Training/Ed	2,284	455	2,500	2,181	2,200	4,500
Total 53-Materials & Services	$11,964	$40,905	$38,025	$85,899	$89,365	$14,472
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	9,197	9,197	9,197	9,197	9,197	9,197
6903-Interfund Chg Cost Distrib	-	25,593	-	-	-	25,593
6918-Interfund Chg Comp Maint	8,686	8,686	8,686	8,686	8,686	15,284
6920-Interfund Chg Computer Replace	2,810	2,810	2,810	2,810	2,810	4,085
6924-Interfund Chg Motor Rental	-	-	1,924	1,924	1,924	2,060
Total 54-Interfund Charges	$20,693	$46,286	$22,617	$22,617	$22,617	$56,219
58-Special Payments						
6562-Retiree Insurance Premiums	3,208	3,612	4,050	2,949	4,050	-
6563-Public Employee Bonding Premiu	-	1,313	3,500	1,313	1,500	-
6564-Fidelity Bond Premium	1,313	2,188	-	-	2,500	-
Total 58-Special Payments	$4,521	$7,113	$7,550	$4,262	$8,050	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$325,260	$478,222	$469,668	$491,220	$496,239	$510,378
Total 10201100-City Manager Net Surplus/	**($195,992)**	**($348,954)**	**($340,400)**	**($361,952)**	**($366,971)**	**($381,110)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4137-New Projects	-	-	-	165,200	-	-
4649-Admin Fees	-	-	-	100	-	-
Total 33-Charges for Services	$0	$0	$0	$165,300	$0	$0
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	413,117	325,015	413,117	325,015	325,015	325,015
Total 40-Interfund Charges	$413,117	$325,015	$413,117	$325,015	$325,015	$325,015
Total Revenues	$413,117	$325,015	$413,117	$490,315	$325,015	$325,015
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	-	321,000	325,500	325,500	-
5310-Section 125 Benefit Allow.	-	-	585,000	616,161	616,162	-
Total 50-Salaries & Benefits	$0	$0	$906,000	$941,661	$941,662	$0
53-Materials & Services						
6401-Gas and Electric Utilities	86,341	45,114	61,467	16,336	75,000	75,000
6402-Telephone & Fax Charges	236	257	250	253	250	-
6411-Advertising/Bids and Notices	-	-	-	234	250	-
6414-Professional Dues	20,567	20,862	20,876	21,216	22,000	21,610
6416-Office Supplies/Expendable	1,400	557	1,500	836	1,500	1,500
6425-Vehicle Fuel, Supplies & Maint	-	-	100	-	100	100
6440-Contracted Services	1,706	3,822	38,500	46,576	46,000	136,172
6442-Audit Fees	53,300	59,110	99,000	79,685	75,000	100,250
6532-Maintenance/Other Supplies	15,024	3,874	4,026	4,391	4,400	4,000
Total 53-Materials & Services	$221,534	$190,168	$225,719	$169,527	$224,500	$338,632
54-Interfund Charges						
6902-Interfund Chg Central Supply	161	320	161	123	161	-
6903-Interfund Chg Cost Distrib	-	-	-	-	-	-
Total 54-Interfund Charges	$161	$320	$161	$123	$161	$0
58-Special Payments						
6560-Liability / Property Insurance	294,005	342,494	465,792	493,807	494,000	582,079
6704-Intergov'l Charges	80,896	139,459	-	38,003	38,003	-
Total 58-Special Payments	$374,901	$485,173	$465,792	$531,810	$532,003	$582,079
60-Capital Outlay						
6610-Contingency	-	-	50,000	-	-	50,000
Total 60-Capital Outlay	$0	$0	$50,000	$0	$0	$50,000
63-Transfer Out						
8200-Transfer Out	298,151	298,804	298,151	298,151	298,151	298,804
8210-Transfers Out/Debt Service	8,257	17,970	8,257	8,257	8,257	4,520
8220-Transfers Out - Insurance Rese	-	388,518	396,288	396,288	396,288	404,214
8260-Transfer-Out CIP	-	-	151,579	-	-	-
Total 63-Transfer Out	$306,408	$705,292	$854,275	$702,696	$702,696	$707,538
Total Expenses	$903,004	$1,380,953	$2,501,947	$2,345,817	$2,401,022	$1,678,249
Total 10201110-Central Admin Net Surplus/	**($489,887)**	**($1,055,938)**	**($2,088,830)**	**($1,855,502)**	**($2,076,007)**	**($1,353,234)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
38-Local Grnt &Donation						
4314-Donations/Transportation	-	-	-	21	21	-
Total 38-Local Grnt &Donation	$0	$0	$0	$21	$21	$0
Total Revenues	$0	$0	$0	$21	$21	$0
53-Materials & Services						
6411-Advertising/Bids and Notices	-	492	2,469	537	1,700	2,000
6413-Promotional Items	-	-	20,000	715	20,000	25,000
6518-Other Supplies	7,727	7,821	15,000	17,931	18,000	20,500
6561-Miscellaneous Expenses	3,076	5,192	5,000	3,784	3,784	5,000
Total 53-Materials & Services	$12,003	$15,186	$42,469	$22,899	$43,484	$52,500
55-Functional Expenses						
6470-Funding to Outside Agencies	228,010	291,167	273,750	275,886	276,000	275,058
Total 55-Functional Expenses	$228,010	$291,167	$273,750	$275,886	$276,000	$275,058
Total Expenses	$240,013	$306,353	$316,219	$298,785	$319,484	$327,558
Total 10201120-Community Promo Net	**($240,013)**	**($306,353)**	**($316,219)**	**($298,764)**	**($319,463)**	**($327,558)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4343-Interfund Chg Legal/ICR	4,235	3,646	4,235	4,256	4,256	4,256
4348-Interfund Chg AdminOH/ICR	27,349	-	27,349	-	-	-
Total 40-Interfund Charges	$31,584	$3,646	$31,584	$4,256	$4,256	$4,256
48-Refunds						
4659-Refunds and Reimbursements	-	-	3,100	19	20	-
Total 48-Refunds	$0	$0	$3,100	$19	$20	$0
Total Revenues	$31,584	$3,646	$34,684	$4,275	$4,276	$4,256
53-Materials & Services						
6402-Telephone & Fax Charges	1,557	1,614	-	1,634	1,600	1,416
6440-Contracted Services	71	7	-	7	7	-
6444-Contracted Services/ Legal	326,496	302,977	392,500	352,062	361,088	392,000
Total 53-Materials & Services	$336,960	$307,677	$392,500	$353,703	$362,695	$393,416
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	5,674	-	5,674	5,674	5,674	5,674
6918-Interfund Chg Comp Maint	10,202	-	10,202	10,202	10,202	-
6920-Interfund Chg Computer Replace	2,657	-	2,657	2,657	2,657	-
Total 54-Interfund Charges	$18,533	$0	$18,533	$18,533	$18,533	$5,674
Total Expenses	$355,493	$307,677	$411,033	$372,236	$381,228	$399,090
Total 10201400-City Attorney Net Surplus/	**($323,909)**	**($304,031)**	**($376,349)**	**($367,961)**	**($376,952)**	**($394,834)**

Finance Department



Department Summary

As a steward of the City's assets and liabilities, the Finance Department sets and implements a strategic financial management plan and provides information effectively and timely, ensuring the City makes sound financial decisions.

Finance takes pride in accomplishing this mission by maintaining individual and departmental credibility, working together as a team, and consistently striving to go above and beyond expectations.

As a full-service finance operation, the department is responsible for accounting procedures and policies, accounts payable and receivable, budget preparation and administration, annual independent audit preparation and financial statement review, debt issuance, and administration, revenue collection, including water, wastewater, solid waste, drainage, and street sweeping bills, payroll, business license taxes, parking citations, purchasing, and fleet management.

Responsibility

The Finance Department provides the organizational support and leadership necessary to:

- Deliver superior service to internal and external customers in a fiscally responsible manner
- Maximize the effective and efficient use of public funds
- Ensure the financial integrity of the City by strictly complying with City policies and continuously improving the City's financial accounting processes
- Monitor the financial activities of City departments to ensure strict compliance with the City's Purchasing Policy
- Prepare and maintain balanced annual operating and CIP budgets that meet the Government Finance Officers of America (GFOA) program guidelines
- Anticipate potential budget impacts from changing economic conditions, state budget impacts to Madera, impacts from state and federal legislation to the City, and recommend and implement measures to mitigate those impacts
- Administer quarterly budget monitoring meetings with City departments
- Maintain a balanced operating budget for all governmental funds
- Monitor all proprietary funds to ensure they remain self-supporting, maintaining appropriate reserves, and complying with all bond covenants
- Provide reliable, cost-effective fleet management
- Maintain critical records related to fleet asset inventory and work order history through management of the fleet maintenance database

Key Accomplishments

Overview of accomplishments in FY 2021/22:

Finance:

- Completed the FY2020/21 Annual Financial Audit
- Completed the review and issuance of the FY2020/21 Annual Comprehensive Financial Report (ACFR)
- Completed the review and issuance of the FY2020/21 Single Audit report
- Provided various financial reports to the Council as well as to City departments
- Provided ongoing staff training of the Munis system
- Recalibrated the Department's service delivery model in response to the pandemic. This included telework and modified work assignments
- Served as the project lead for the Proposition 218 (Rate Study) for water, wastewater, solid waste, and drainage
- City received $371k from the State to pay for outstanding water bills during COVID.

  City received $308k from the State to pay for outstanding sewer bills during COVID.

Purchasing:

- Identify ways to streamline purchasing/contracting by creating template agreements for citywide use, providing training, and reviewing the City's purchasing policies to ensure that the City's purchasing policies reflect contemporary practices and various state and federal regulations
- Auction current surplus vehicles and equipment

Fleet:

- Completed 1,120 work orders in the new system
- Re-purposed surplus Park's landscape trailer into a transport trailer for PD's "Bubbles"
- Certified two Fleet mechanics in CNG tank inspections

- Scheduled for three new 10,000 lb vehicle lifts that meet current safety standards
- Assisted with upgrade of Public Works wash rack with new pressure washer and vacuum

Utility Billing:

- Offered paperless billing as an option for customers
- Applied for the California Water and Wastewater Arrearage Payment Program
    - Funds applied and received
        - Water - $371,626
        - Sewage - $308,566
- Updated policy relating to the establishments of payment arrangements to comply with California Water and Wastewater Arrearage Payment Program guidelines

Goals & Performance Measures

Finance:

- Provide timely, accurate, and result-oriented financial and operational reports
- Monitor City's general fund budget every 90 days to evaluate changes in revenue levels compared to expenditure commitments
- Provide financial update reports to City Council, City staff, and the public in a timely manner
- Continue a business license compliance audit and discovery effort to ensure a level playing field
- Review opportunities for refunding City debt to maximize debt service savings
- Identify ways to streamline purchasing/contracting by creating template agreements for citywide use, providing training, and reviewing the City's purchasing policies to ensure that the City's purchasing policies reflect contemporary practices
- Maintain and repair the City's general vehicle fleet and related equipment and administer the vehicle replacement account
- Review underutilized vehicles annually and remove vehicles from the fleet that do not meet the minimum usage requirements
- Complete the FY2021/22 Comprehensive Annual Financial Report (CAFR) timely and submit it to the GFOA and CSMFO for recognition

Fleet:

- Continue to update and maintain Fleet equipment for efficiency to better suit the City's current needs
- Auction current surplus vehicles and equipment
- Assist Transit mechanics in obtaining commercial class B licenses with passenger endorsements
- Continuous improvements at the shop, including cost reduction

Department Fund Summary

The Finance Department is responsible for the following areas:

- Budget
- Accounting
- Utility Billing
- Purchasing
- Fleet
- Grants

The following is a summary of each:

Budget

The budget includes the preparation, development, and publication of the Annual Adopted Budget and Quarterly Financial Reports. This may also include budget amendments,

including the carry-forward of approved budgets for unspent encumbrances and capital improvement projects (CIPs), throughout the year. In addition, the finance team works with all City departments to ensure that actual spending does not exceed City Council-approved budget appropriations.

Accounting

The Finance Department is also responsible for developing, implementing, and maintaining effective financial accounting systems and internal controls. The department provides management control over the City's financial activity by ensuring the ability to present a fairly stated financial position of the City on a timely basis. The accounting staff is responsible for managing the revenue operations of the City and monitoring the City's debt and investment portfolio. It is also responsible for the City's billed receivables, including the collection of citywide delinquent accounts.

The department is responsible for the timely calculation and payment of payroll, payments to vendors, PERS administration and reporting, and retiree health administration and payment.

Utility Billing

The Utility Billing division is responsible for the billing and collection of utility services to city residents for water, wastewater, drainage, street sweeping, and refuse service. Services include the processing of new service, transfers, payments, delinquency cutoffs, and meter reading. The City utilizes Mid-Valley Disposal (MVD) for refuse collection, collects payments, and distributes funds to the private hauler.

Utility Billing salaries and benefits are paid by the water, wastewater, and refuse service enterprise funds per the following:

- Water Fund: 50 percent
- Wastewater Fund: 25 percent
- Refuse Collection Fund: 25 percent

Purchasing

The Purchasing Division is responsible for acquiring needed goods and services as efficiently and as inexpensively as possible while assuring fair and equal opportunity to all qualified vendors. Purchasing's primary function is to assist other City departments in their procurement efforts by securing materials and services which meet the necessary standards. Concurrently, Purchasing monitors the procurement process to ensure compliance with applicable laws and Council policies. The Purchasing Division manages vendor relations, prepares Requests for Proposals and other procurement efforts, and manages the City's travel and credit card procurement programs.

Fleet

The Fleet Division manages the purchasing and maintenance of the City's vehicles, including police cars, construction equipment, and other Public Works vehicles. Maintaining these assets in a safe and optimal condition helps ensure public and worker safety and reduces overall repair expenses and long-term replacement costs.

The Fleet Maintenance program funds labor, parts, services, and lubricants necessary to maintain the City's fleet of vehicles. This program funds asset replacement and vehicle outfitting. Cost-effective vehicle procurement is achieved through cooperative purchasing agreements and bidding processes. Fleet assets enable client departments to achieve their operational mission in a safe, efficient manner. The Fleet Vehicle Replacement program is funded through a replacement charge for each vehicle or piece of equipment in service, based on the actual costs of vehicle procurement divided by the expected life of the vehicle. Additional revenue is collected from the sale of retired City fleet assets at auction.

The Motor Pool is a relatively new program within the Fleet division that serves to utilize vehicles more effectively and reduces the need to keep more vehicles on hand than necessary. Employees that only drive City vehicles occasionally can reserve motor pool vehicles prior to the need or can check out a car on a walk-up basis. This program allows multiple departments to share the cost of a few vehicles, rather than having individual departments paying for a vehicle that may be underutilized.

Grants

The Grants Department manages a portfolio of grants and pursues ongoing additional grant resources from federal, state, and local government agencies for various City Departments, oversees the City's Transit Division, manages the Community Development Block Grant Program (CDBG), and oversees the Owner-Occupied Rehabilitation (OOR) Program and the Down-Payment Assistance Program (DAP).

Budget Summary

- The Fleet Division detail pages can be found in the Internal Service Fund section.
- The Utility Billing Division detail pages can be found in the corresponding Enterprise Fund section.
- The Grants Department detail pages can be found as the last section of the Special Revenue Funds Group.

Department Staffing & Structure

Please refer to the organization chart.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4205-State SB1186 Fees/Bus Lic	190	335	191	1,426	1,376	190
Total 31-Licenses & Permits	$190	$335	$191	$1,426	$1,376	$190
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	7,539	2,822	7,576	12,922	13,080	9,000
Total 32-Fines & Forfeiture	$7,539	$2,822	$7,576	$12,922	$13,080	$9,000
33-Charges for Services						
4202-Application Fee	(90)	-	20,000	19,584	20,000	20,000
4649-Admin Fees	-	-	-	16,026	16,026	-
Total 33-Charges for Services	$19,780	$15,134	$20,000	$35,610	$36,026	$20,000
37-State Grants						
4437-Mandated Cost Recovery	45,162	129	45,297	35,839	35,839	-
Total 37-State Grants	$45,162	$129	$45,297	$35,839	$35,839	$0
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	459,808	459,520	459,808	461,044	461,044	461,044
4353-Interfund Chg Software	12,490	5,317	12,490	-	-	-
Total 40-Interfund Charges	$472,298	$464,837	$472,298	$461,044	$461,044	$461,044
48-Refunds						
4650-Deposits Short/Over	(172)	1,598	(82)	19	21	-
4657-Miscellaneous Revenue	12,214	2,925	3,445	1,378	1,378	1,265
4659-Refunds and Reimbursements	-	-	2,500	122	122	-
4682-Collection Recovery	3,758	118	7,136	-	-	-
Total 48-Refunds	$15,800	$4,641	$12,999	$1,519	$1,521	$1,265
49-Transfers In						
4355-Transfer-In	-	112,000	-	-	-	112,000
Total 49-Transfers In	$0	$112,000	$0	$0	$0	$112,000
Total Revenues	$560,769	$599,898	$558,361	$548,360	$548,886	$603,499
50-Salaries & Benefits						
5000-Salaries / Full-Time	288,799	360,234	400,025	267,648	266,635	359,961
5005-Salaries / Part-time	-	54,896	52,540	47,877	47,877	37,440
5100-Salaries / Overtime	651	159	-	2,159	2,159	-
5105-Salaries - Leave Payout	1,034	-	3,481	749	749	-
5200-Salaries - Auto & Expense Allo	284	626	630	140	140	-
5300-Public Employees Retirement Sy	506	2,757	49,690	33,278	33,176	40,523
5302-Long Term Disability Insurance	886	1,116	1,210	797	795	1,018
5303-Life Insurance Premiums	287	355	376	257	256	380
5304-Workers Compensation Insurance	644	2,492	40,730	31,197	31,094	35,895
5305-Medicare Tax- Employer's Share	81	326	6,774	4,828	4,813	5,861
5306-Unfunded Accrued Liability	50,929	66,652	66,565	59,040	59,040	63,151
5307-Deferred Comp/Part-Time	-	-	-	-	-	-
5308-Deferred Compensation/Full-tim	9,770	10,631	12,077	8,800	8,760	10,608
5309-Unemployment Insurance	1,050	1,270	1,060	768	766	898
5310-Section 125 Benefit Allow.	36,624	61,604	64,644	46,308	46,308	63,194
Total 50-Salaries & Benefits	$466,035	$693,019	$699,802	$503,846	$502,568	$618,929
53-Materials & Services						
6402-Telephone & Fax Charges	4,769	6,138	4,841	5,661	5,185	5,668
6405-Copier Lease/Paper Charges	-	-	-	-	-	3,000
6410-Advertising/Job Announcements	4,422	1,514	-	9,552	-	-
6414-Professional Dues	-	845	2,000	745	745	1,625
6415-Publications/Subscriptions	-	645	500	695	695	695
6416-Office Supplies/Expendable	253	57	2,989	3,379	3,400	4,000
6417-Software Costs	-	-	-	375	375	375
6418-Postage / Other Mailing Charge	6,201	7,663	6,294	8,239	6,300	7,000
6440-Contracted Services	250,380	100,857	116,200	151,972	170,000	127,592
6441-Contracted Services/ Citations	4,772	1,983	4,844	3,634	4,800	4,800

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6530-Conference/Training/Ed	367	2,510	6,000	3,018	3,000	14,250
6532-Maintenance/Other Supplies	133	-	135	-	-	-
6561-Miscellaneous Expenses	200	227	203	1,858	1,825	200
Total 53-Materials & Services	$274,442	$126,519	$144,006	$189,128	$196,325	$169,205
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	21,069	21,455	21,069	21,069	21,069	21,069
6902-Interfund Chg Central Supply	120	-	120	-	-	-
6903-Interfund Chg Cost Distrib	-	46,493	-	-	-	46,493
6918-Interfund Chg Comp Maint	24,487	24,054	24,487	24,487	24,487	28,304
6920-Interfund Chg Computer Replace	5,777	5,777	5,777	5,777	5,777	7,565
6924-Interfund Chg Motor Rental	581	-	901	901	901	965
Total 54-Interfund Charges	$52,034	$97,779	$52,354	$52,234	$52,234	$104,396
58-Special Payments						
6563-Public Employee Bonding Premiu	4,477	8,830	2,239	5,328	5,328	8,830
8000-Interest Expense	5,962	1,205	-	-	-	-
8002-Lease Payment	174,337	88,944	-	-	-	-
Total 58-Special Payments	$184,776	$98,979	$2,239	$5,328	$5,328	$8,830
60-Capital Outlay						
7000-Vehicles and Equipment	60,279	49,888	60,936	-	-	-
Total 60-Capital Outlay	$60,279	$49,888	$60,936	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$1,037,566	$1,066,184	$959,337	$750,536	$756,455	$901,360
Total 10201200-Finance Net Surplus/(Deficit)	**($476,797)**	**($466,286)**	**($400,976)**	**($202,176)**	**($207,569)**	**($297,861)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	92,474	92,474	92,474	92,474	92,474	92,474
Total 40-Interfund Charges	$92,474	$92,474	$92,474	$92,474	$92,474	$92,474
48-Refunds						
4659-Refunds and Reimbursements	-	-	302,821	-	-	-
Total 48-Refunds	$0	$0	$302,821	$0	$0	$0
Total Revenues	$92,474	$92,474	$395,295	$92,474	$92,474	$92,474
50-Salaries & Benefits						
5000-Salaries / Full-Time	57,855	11,764	53,525	52,801	52,801	58,864
5300-Public Employees Retirement Sy	7,770	1,800	7,860	7,532	7,532	8,292
5302-Long Term Disability Insurance	206	36	174	166	166	174
5303-Life Insurance Premiums	88	17	72	69	69	72
5304-Workers Compensation Insurance	5,622	1,203	4,817	5,007	5,007	5,554
5305-Medicare Tax- Employer's Share	842	177	809	772	772	878
5306-Unfunded Accrued Liability	12,508	3,498	16,348	17,857	17,857	18,621
5308-Deferred Compensation/Full-tim	2,385	494	2,248	2,155	2,155	2,685
5309-Unemployment Insurance	210	-	175	147	147	147
5310-Section 125 Benefit Allow.	19,155	3,192	15,107	15,287	15,287	20,178
Total 50-Salaries & Benefits	$106,641	$22,181	$101,135	$101,793	$101,793	$115,465
53-Materials & Services						
6402-Telephone & Fax Charges	1,229	888	1,000	818	1,000	828
6411-Advertising/Bids and Notices	748	1,261	759	849	849	-
6414-Professional Dues	-	-	-	-	-	1,210
6415-Publications/Subscriptions	-	-	-	-	-	500
6416-Office Supplies/Expendable	1,193	261	800	335	335	800
6417-Software Costs	-	-	600	-	-	-
6418-Postage / Other Mailing Charge	11	-	11	-	-	-
6440-Contracted Services	11,352	39,393	11,522	6,302	11,522	6,000
6451-Bank Service Charges	-	1,521	-	-	-	-
6530-Conference/Training/Ed	170	764	1,000	505	750	3,500
Total 53-Materials & Services	$14,703	$44,088	$15,692	$8,809	$14,456	$12,838
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	13,675	13,926	13,675	13,675	13,675	13,675
6902-Interfund Chg Central Supply	1,503	1,026	800	151	200	-
6903-Interfund Chg Cost Distrib	-	695	-	-	-	695
6918-Interfund Chg Comp Maint	10,202	10,022	10,202	10,202	10,202	11,322
6920-Interfund Chg Computer Replace	2,657	2,657	2,657	2,657	2,657	3,026
6924-Interfund Chg Motor Rental	1,644	812	820	820	820	870
Total 54-Interfund Charges	$29,681	$29,138	$28,154	$27,505	$27,554	$29,588
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$151,025	$95,407	$144,981	$138,107	$143,803	$157,891
Total 10201210-Purchasing Net Surplus/	**($58,551)**	**($2,933)**	**$250,314**	**($45,633)**	**($51,329)**	**($65,417)**

(10201215)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5300-Public Employees Retirement Sy	-	1	-	-	-	-
Total 50-Salaries & Benefits	$0	$1	$0	$0	$0	$0
Total Expenses	$0	$1	$0	$0	$0	$0
Total 10201215-Finance Utility Billing Net	**$0**	**($1)**	**$0**	**$0**	**$0**	**$0**

Payroll Clearing (RDA PR)

(17000000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	1	-	-
Total 48-Refunds	$0	$0	$0	$1	$0	$0
Total Revenues	$0	$0	$0	$1	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	(202)	25,316	6,745	6,745	-
5100-Salaries / Overtime	-	(3)	-	697	698	-
5300-Public Employees Retirement Sy	-	(30)	3,718	991	991	-
5302-Long Term Disability Insurance	-	(1)	79	23	23	-
5303-Life Insurance Premiums	-	(1)	86	24	25	-
5304-Workers Compensation Insurance	-	(21)	2,278	838	838	-
5305-Medicare Tax- Employer's Share	-	(3)	401	132	132	-
5306-Unfunded Accrued Liability	-	-	-	2,254	2,254	-
5308-Deferred Compensation/Full-tim	-	(8)	1,063	283	284	-
5309-Unemployment Insurance	-	-	87	-	-	-
5310-Section 125 Benefit Allow.	-	(24)	1,800	788	788	-
Total 50-Salaries & Benefits	$0	($293)	$34,828	$12,775	$12,778	$0
53-Materials & Services						
6402-Telephone & Fax Charges	-	-	-	69	-	-
6440-Contracted Services	-	-	-	18,498	-	-
Total 53-Materials & Services	$0	$0	$0	$18,567	$0	$0
Total Expenses	$0	($293)	$34,828	$31,342	$12,778	$0
Total 17000000-Payroll Clearing (RDA PR) Net	**$0**	**$293**	**($34,828)**	**($31,341)**	**($12,778)**	**$0**

Human Resources



Department Summary

The Human Resources Department provides services to both internal and external customers of the City. Acting as the City's first point of contact for many community members, the department strives to put customers in contact with the appropriate person or service the first time. The department's responsibilities serve to support the creation of a high-performance work culture that can carry out the vision for the organization as defined by the City Council and the City Manager.

The Human Resources Department manages personnel, employee relations, and risk management programs. These activities include recruitment, employee benefits, personnel records, labor contract negotiations, classification and compensation, training, insurance/self-insurance, and safety/loss control.

The Human Resources Department administers two separate budgets:

- Human Resources (General Fund 1020)
- Risk Management (Insurance Reserve Fund 1090)

Responsibility

The Human Resources Department focuses on:

- Attracting, recruiting, retaining, and developing qualified individuals committed to serving the City of Madera
- Onboarding new employees to ensure a complete understanding of all City services and their contribution to our community
- Administering employee benefits
- Workforce planning
- Providing comprehensive risk management programs to ensure a safe workplace
- Ensuring well-rounded employee benefit offerings to aid in employee satisfaction and retention
- Ensuring all City departments and individual employees are supported with confidentiality to the extent possible
- Providing training opportunities to improve supervisory skills, employee interactions, and workplace safety
- Maintaining open lines of communication throughout all levels of the organization
- Offering support and assistance in administering benefit programs to help employees navigate work and life changes
- Managing risk exposure to the City through the participation in self-insurance programs and the purchase of fully insured products as appropriate, as well as facilitating appropriate risk transfer activities
- Maintaining positive working relationships with representatives of the City's recognized bargaining units
- Ensuring policies and workplace standards are applied fairly and consistently across all City departments
- Supporting our workforce as we navigate the multi-year COVID global pandemic and its effect on where and how we work, as well as work/life balance

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Promulgated 53 Civil Service employment lists.
- Onboarded 106 new hires and facilitated 39 existing employee transfers, promotions, and temporary assignments.
- Processed and provided ongoing administrative management for 34 tort claims.
- Processed and provided ongoing case management for 49 reports of employee on-the-job injuries.
- In compliance with state mandates, reported and investigated 61 actual and potential COVID-19 workplace exposures.
- Processed and sought recovery for 65 property damage/loss events by filing either insurance claims or direct billing to the at-fault party, collecting $244,877.93 in recovered funds.
- Continued Wellness Challenges to encourage employees to focus on initiatives such as Rethink Your Drink (hydration challenge), Pay it Forward (acts of kindness challenge), and Walk this Way (step challenge). All employees who completed the challenges were eligible for prize drawings. Prizes included a pair of bikes, Smartwatches, and gift cards to local vendors.
- Applied for and received a Cities for Workforce Health grant through the League of California Cities to be used for wellness services at our 2023 Health & Benefits Fair.

- Expanded the City's Wellness Challenges to include participation in local events that support wellness. The event must be for a local non-profit, must be tied to wellness, and must have an internal City Champion for the event. Employees participated in the 2nd Wind 5K in support of the Mader Food Bank and Madera Rescue Mission. Employees also participated in the Run with the Lions 5k in support of the Lions Club's 100th anniversary in Madera, with funds raised used to support diabetes awareness and youth projects.



- Published a Request for Proposals for medical services, including pre-employment physicals for both safety and non-safety positions, Department of Transportation commercial driver exams and random drug testing, and occupational medicine. Submittals are currently under evaluation for award.

- Provided a virtual Employee Health & Benefits Fair, providing employees information on their comprehensive benefits package.

- Implemented a new benefit administration system for the City's Health and Wellness benefits that will provide employees access to their enrollment information year-round rather than just during Open Enrollment.

- Updated and implemented policies and benefits to assist employees in light of the COVID-19 pandemic and its ongoing impacts on both work and personal lives.

- Worked with consultant Sally Swanson Architects on an update to the City's ADA Self Evaluation and Transition Plan In collaboration with the City's ADA Advisory Council. The project has completed most data collection and is in the process of quality control review.

- The Human Resources Department budget also included funds for use by the ADA Advisory Council to support and further ADA access and education. In the current year, these funds were used to:

    - Purchase and distribute 6-foot-tall orange safety flags for use by citizens who traverse our City with the aid of mobility devices such as motorized scooters.

    - Partner with the Madera Police Department on an educational campaign to promote "Save the Space," a campaign to raise awareness about the appropriate use of accessible parking spaces and placards.

Goals & Performance Measures

- Continue to support our internal and external customers with positive interactions, providing the correct information and resources at the first interaction.

- Conduct two (2) in-person Employee Onboarding Day events, one in the fall and one in the spring.

- Conduct an in-person Health & Benefits Fair in October during Open Enrollment.

- Implement Personnel Actions within the Tyler Munis system, moving the City away from paper Change of Status forms for employee payroll changes.

- Following implementation of Personnel Actions, complete the build-out of Recruiting within Tyler Munis to allow for online application submittals.

- Facilitate opportunities to educate employees on their available benefits and choices. With COVID-19, staff and service providers have found it necessary to get creative to provide quality customer service. HR staff is committing to continue to ensure that our employees receive the best service from benefit providers that we can facilitate.

- Identify additional ways to communicate with our employees in virtual environments, including

implementing an employee intranet site in coordination with Communications staff.

Department Fund Summary

Human Resources

The Human Resources Department budget captures the operating expenses for the personnel and risk management functions. This includes salaries and benefits for the four departmental staff, as well as operational expenses.

There are no proposed staffing changes to the department's organizational chart, however it should be noted that Eric Battles was recently promoted to Administrative Analyst II.

The proposed budget includes funds for two (2) in-person Employee Onboarding Day events and one (1) in-person Health & Benefits Fair. The department has offered virtual events during the COVID-19 pandemic, however we feel it is highly beneficial for all new employees to have the opportunity to participate in the in-person Onboarding event to gain a well-rounded understanding of the City's full service delivery plan. Staff plans to offer one Onboarding event in the fall and one in the spring. It is also highly beneficial to have the in-person Health & Benefits Fair so employees have the opportunity to speak with providers directly about their various employment-related benefits.

One big change to the department budget has to do with expenses related to new hires. For several years now, Human Resources paid for some pre-employment physicals and basic advertising, and the rest of the expenditures were charged out to various object codes in applicable departments. This methodology made it difficult to track expenses. The proposed Human Resources budget includes all pre-employment costs and advertising for all departments of the City, with the Police Department maintaining a budget specifically for their sworn recruitments. Staff believes this will allow for better monitoring and budgeting of the expenditures. While the Human Resources Department is considered a General Fund Department, it is funded by Administrative Overhead Charges, spreading the costs across all City Funds.

In preparation of the budget, staff reviewed the operational expenses for the department, analyzing a three-year historical trend comparison. After considering all factors, the proposed budget shows a decrease over the prior year of approximately $100,000. This decrease is mostly attributed to the one-time expense in the prior year budget for the ADA Self-Evaluation and Transition Plan update.

Risk Management

The risk management budget in the Insurance Reserve Fund captures retrospective adjustments from the City's pooled insurance program, the Central San Joaquin Valley Risk Management Authority (CSJVRMA). Every year is different; some years we owe, and some years we receive refunds, depending on our claims experience for the program year being adjusted. The proposed budget includes the actuarial estimates for the coming year's adjustments.

There is an operating budget within the fund used to pay for contracted legal services not provided by the City Attorney, primarily related to employment law items. A separate firm typically handles these items because the City Attorney represents the City Council, the appeal body for employment matters. Utilizing the same attorney to advise staff on employment matters which will advise the Council on appeal matters, can give the appearance of a biased system. There is also a budget line item for citywide harassment and/or safety training. Additionally, claims tracking software was previously budgeted in both the Human Resources and Information Services budgets. Upon approval of moving to RiskEnvision Lite for this purpose, the cost of the software was moved into the Risk Management budget contracted services.

A noticeable decrease is seen in the Contracted Services line item. The FY 2021/22 budget included funds for the the ASi Medical Expense Reimbursement Plan (MERP) run-out. The MERP was the self-funded portion of health insurance prior to the move to PRISMHealth. The funding in contracted services was used to pay outstanding claims. The City is still receiving claims from employees as they receive bills from providers, however this has slowed to what could be described as a trickle, and the amount included for this purpose in the FY 2022/23 budget reflects the current volume of claims.

The fund itself maintains a balance designated for claims payment should the City have any claims or lawsuits not covered by our insurance. The fund balance is separate from the operating budget.

Department Staffing & Structure

The Human Resources Department is staffed with four positions. The Director of Human Resources reports to the City Manager and has overall responsibility for the department. The department is also staffed with one Administrative Analyst and two Human Resources Technicians.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4348-Interfund Chg AdminOH/ICR	403,792	403,792	403,792	403,792	403,792	403,792
Total 40-Interfund Charges	$403,792	$403,792	$403,792	$403,792	$403,792	$403,792
48-Refunds						
4659-Refunds and Reimbursements	-	15	-	1,128	1,128	-
Total 48-Refunds	$0	$15	$0	$1,128	$1,128	$0
Total Revenues	$403,792	$403,807	$403,792	$404,920	$404,920	$403,792
50-Salaries & Benefits						
5000-Salaries / Full-Time	3,055	21,277	326,813	316,653	303,509	331,634
5105-Salaries - Leave Payout	502	-	1,413	14,277	11,515	-
5200-Salaries - Auto & Expense Allo	893	895	900	893	893	900
5300-Public Employees Retirement Sy	29,602	30,996	32,877	31,694	30,372	32,011
5302-Long Term Disability Insurance	8	58	884	848	812	864
5303-Life Insurance Premiums	2	16	295	260	251	333
5304-Workers Compensation Insurance	30,529	30,737	29,414	32,407	30,850	30,951
5305-Medicare Tax- Employer's Share	4,621	4,462	4,807	4,854	4,663	4,757
5306-Unfunded Accrued Liability	37,512	46,341	49,029	52,740	52,740	57,037
5308-Deferred Compensation/Full-tim	36	241	7,097	6,541	6,355	7,666
5309-Unemployment Insurance	-	39	700	449	423	588
5310-Section 125 Benefit Allow.	53,976	67,495	67,353	72,405	72,405	98,858
Total 50-Salaries & Benefits	$482,254	$515,908	$521,582	$534,021	$514,788	$565,599
53-Materials & Services						
6402-Telephone & Fax Charges	2,731	3,277	3,100	3,219	3,218	3,228
6405-Copier Lease/Paper Charges	-	-	1,600	1,387	1,470	1,600
6409-Community Outreach	-	-	-	-	-	1,000
6410-Advertising/Job Announcements	1,518	1,087	2,000	5,049	5,604	52,733
6411-Advertising/Bids and Notices	-	-	-	-	-	500
6413-Promotional Items	3,916	5,018	7,000	1,517	3,155	15,000
6414-Professional Dues	520	520	520	520	520	530
6416-Office Supplies/Expendable	152	742	2,400	1,209	1,210	2,400
6417-Software Costs	80	-	-	-	-	-
6418-Postage / Other Mailing Charge	-	17	1,000	561	406	500
6440-Contracted Services	-	149	255,580	250,218	243,758	69,745
6460-Pre-Employment Costs	5,501	4,145	5,500	18,843	18,850	18,000
6462-Employment Recruitment Costs	364	-	450	50	50	450
6530-Conference/Training/Ed	-	175	6,000	3,823	3,823	7,000
Total 53-Materials & Services	$26,828	$69,769	$285,150	$286,396	$282,064	$172,686
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	3,820	3,890	3,820	3,820	3,820	3,820
6902-Interfund Chg Central Supply	27	-	27	76	76	75
6903-Interfund Chg Cost Distrib	-	34,036	-	-	-	34,036
6918-Interfund Chg Comp Maint	20,406	20,045	20,406	20,406	20,406	22,643
6920-Interfund Chg Computer Replace	4,815	4,815	4,815	4,815	4,815	6,052
6924-Interfund Chg Motor Rental	-	-	1,479	1,479	1,479	1,583
Total 54-Interfund Charges	$29,068	$62,786	$30,547	$30,596	$30,596	$68,209
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$538,150	$648,463	$837,279	$851,013	$827,448	$806,494
Total 10201500-HR/Risk Management Net	**($134,358)**	**($244,656)**	**($433,487)**	**($446,093)**	**($422,528)**	**($402,702)**

(10901510)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	40,159	-	9,808	-	-	-
Total 34-Interest	$40,159	$0	$9,808	$0	$0	$0
48-Refunds						
4657-Miscellaneous Revenue	1,078	26,400	10,000	10	10	-
4659-Refunds and Reimbursements	20,000	-	-	11,835	11,835	-
4675-Retrospective Adjust Refund	389,078	66,836	175,000	273,035	273,035	100,000
Total 48-Refunds	$410,156	$93,236	$185,000	$284,880	$284,880	$100,000
49-Transfers In						
4355-Transfer-In	-	540,002	550,800	550,800	550,800	561,818
Total 49-Transfers In	$0	$540,002	$550,800	$550,800	$550,800	$561,818
Total Revenues	$450,315	$633,238	$745,608	$835,680	$835,680	$661,818
50-Salaries & Benefits						
5301-Health Insurance Benefits	1,258	(17,481)	1,296	(10,126)	-	-
Total 50-Salaries & Benefits	$1,258	($17,481)	$1,296	($10,126)	$0	$0
53-Materials & Services						
6413-Promotional Items	-	6,994	10,000	3,818	3,820	10,000
6440-Contracted Services	10,404	225,296	309,000	241,770	242,003	17,640
6444-Contracted Services/ Legal	50,322	28,400	60,000	39,553	39,553	70,000
6530-Conference/Training/Ed	2,881	-	5,000	10	10	5,000
Total 53-Materials & Services	$63,607	$260,690	$384,000	$285,151	$285,386	$102,640
58-Special Payments						
6562-Retiree Insurance Premiums	-	-	-	157	157	-
6567-Retrospective Adjust. Cost	-	13,040	75,000	23,077	23,077	135,000
6570-Settlements	7,500	-	-	-	-	-
Total 58-Special Payments	$7,500	$13,040	$75,000	$23,234	$23,234	$135,000
Total Expenses	$72,365	$256,249	$460,296	$298,259	$308,620	$237,640
Total 10901510-Insurance/Risk Management	**$377,950**	**$376,989**	**$285,312**	**$537,421**	**$527,060**	**$424,178**

Police Department



Department Summary

The mission of the Police Department is to reduce crime, fear, and disorder by creating a foundation of superior service delivery, citizen/police partnerships and proactive problem-solving strategies through organizational planning and visionary processes.

At the Madera Police Department, Police Chief Dino Lawson leads and directs a dedicated, diverse workforce of 71 sworn peace officers and 33 professional employees who are ready to provide superior service delivery through the three divisions and functions of the organization.

The Department consists of the following divisions:

- ***Administration Division***: Community Outreach, including 97 Neighborhood Watch Programs, Animal Control, Dispatch, Records, and Property and Evidence.
- ***Operations Division***: The largest division of the department, comprised of patrol personnel, school resource officers, and traffic enforcement officers.
- ***Investigations Division***: Detective Unit, Special Investigations Unit, MADNET, and Code Enforcement.

Responsibility

The Police Department is tasked with:

- Safeguarding lives and property.
- Protecting the innocent against deception, the weak against oppression or intimidation and the peaceful against violence or disorder.
- Identifying and apprehending criminal offenders.
- Reducing the opportunities for the commission of crimes through preventive patrol and deterrence measures.
- Improving the safety of the motoring public through the enforcement of traffic laws.
- Forming partnerships with community members and stakeholders to address matters of public safety and concern.
- Ensuring that the City is safe and attractive via the efforts of Code Enforcement.
- Maintaining public safety and the wellbeing of animals through the education and enforcement of city, state and federal animal laws.

Key Accomplishments

- Measure K has allowed MPD to expand technology infrastructure, in order to be more efficient and better serve our community. This includes an ever-expanding citywide camera system.
- Code Enforcement, along with other staff and the Madera Irrigation District, has been able to achieve remarkable levels of nuisance mitigation along the Fresno River and parallel McCullough River Trail. Efforts include trash removal, citation issuance, fire prevention and an educational component to prevent future trash accumulation.
- Every police officer and code enforcement officer are now equipped with a body-worn camera which allows for increased public trust and transparency, the ability to quickly resolve citizen complaints, and to protect the City against frivolous complaints.
- The MPD social media following has grown to over 53,000 followers allowing for the quick dissemination of information and the ability to work collaboratively with the public to solve crimes that may have gone unsolved in the past. For example, the MPD initiated a weekly feature titled, "#WhoisThisWednesday" where a surveillance video of crimes is posted that allows the public to help identify the suspects. This program has a success rate of over 60 percent.
- For the first time ever, MPD hosted the “Egg-stra Special Event” to gather community members for an afternoon of games, food, and fun. Community members had the opportunity to participate in an egg hunt, shop from local vendors, and build relationships with our officers. This is one of the largest events hosted by MPD with an estimated attendance of 4,000.
- The communications center received and processed 140,217 emergency and non-emergency calls for service.
- Department personnel handled 55,311 events in calendar year 2021. An event includes service calls and officer-initiated activities. In 2021, responded to 2,302 welfare checks, 1,397 burglar alarms, and 3,659 requests for assistance. Responded to 1,528 stray animal calls and investigated 67 dog bites.
- Code Enforcement responded to 3,995 calls for service. These calls resulted in the generation of 2,709 reports, resulting in 813 notices of violation and 228 citations for non-compliance. Staff also towed 373 vehicles from the streets of the City that were abandoned or had registrations that were significantly expired (there were exceptions made per Governor Newsom’s orders at the onset of the COVID-19 Pandemic).
- The Investigations Unit handled 953 cases in 2021 and closed 98 percent of the cases in the calendar year.
- Officers arrested 314 persons for driving under the influence in calendar year 2021.
- The department has delivered, once again, on the promise of achieving faster response times with the passage of Measure K. For the last three years, officers have lowered their response time by 38 seconds.
- The department expanded its specialty units to include a Crisis Intervention Team. Two officers promote community wellness by embracing and applying

Community Policing philosophies and strategies. The team collaborates with Madera Behavioral Health to support beneficial outcomes for persons with mental health illness. Measure K allowed MPD to purchase an off-road vehicle so the team could reach persons in the Fresno River.

- The Police Department has provided an unprecedented amount of support to our vulnerable homeless community inhabiting near the Fresno River. Individuals have been provided with services to improve their health, safety, and quality of life. For example, we have successfully reunited several individuals with their families.

Goals & Performance Measures

- Pursue technology that allows us to be more efficient and effective at deterring and solving crime.
- Continued growth of our social media presence which allows the public to take an active role in crime fighting and gives them a voice in how they want Madera to be policed.
- Implement the Crisis Intervention Team to better utilize non-enforcement solutions to problems within our community.
- Increase service delivery to the public with the addition of a new position titled the Police Auxiliary Services Supervisor. This supervisor would oversee Property & Evidence, Animal Control, and Records. Provide better service to the public by decreasing the workload currently experienced by our single office supervisor.
- Launch our Principled Policing program, educating our employees about implicit bias and procedural justice, in order to better serve our community.
- As our community continues to recover from the COVID-19 pandemic, the Police Department will begin to revive pre-pandemic programming and events. These include Citizens' Academy, Mad-Kids Camp, Neighborhood and Business Watch meetings, and National Night Out.

Department Fund Summary

The Police Department operates under the following budgets and funding sources:

- PD Operations
- Measure K- Police
- Community Corrections Partnership
- School Policing
- PD Housing Authority
- Supplemental Law Enforcement Services Funds (SLESF)
- Justice Assistance Grant (JAG)
- Tobacco Law Enforcement Grant
- Animal Control
- Code Enforcement
- Selective Traffic Enforcement Program (STEP)

The following is a summary of each:

PD Operations

The PD Operations budget provides for 52.5 full-time sworn police officers and 24 professional personnel to carry out the primary functions of the department. This budget also makes up the bulk of the PD's maintenance and operations costs.

Measure K- Police

The Measure K Police budget provides for 11 full-time sworn police officers and three professional personnel. This budget also has funding to improve police technology and equipment and plan for the growth of the police department.

Community Corrections Partnership

The Community Corrections Partnership budget funds the cost of our Special Investigations Police Sergeant. The funding source comes from the passage of AB109 in 2011 that effectively shifted the responsibility for the supervision of specified offenders from the state to the counties.

School Policing

The School Policing budget provides for three (up from two in previous years) full-time sworn police officers whose sole focus is the policing of MUSD campuses.

PD Housing Authority

The PD Housing Authority budget provides for one full-time sworn police officer whose sole focus is issues arising from properties under the jurisdiction of the Housing Authority.

Supplemental Law Enforcement Services Funds (SLESF)

These funds are a grant from the State of California to be spent on "front line law enforcement services." SLESF can be used for salaries, services, supplies, equipment, and administrative overhead. MPD receives $100,000 annually.

Justice Assistance Grant (JAG)

JAG is federal criminal justice funding to state and local jurisdictions that can be used to support a broad range of state and local government projects, including those designed to prevent and control crime. This year the police department will have $27,514 of these funds available.

Tobacco Law Enforcement Grant

The California Healthcare, Research and Prevention Tax Act of 2016 (Proposition 56) increased taxes on cigarettes and other tobacco products by $2.00 starting in April 2017. These funds support local agencies to enforce tobacco-related statutes and ordinances, including efforts to reduce the illegal sale of tobacco products to minors. This year represents the final year of the three-year grant that awarded the department a total of $286,314. This is an increase of nearly $250,000 from prior grant awards and will allow us to hire a Neighborhood Revitalization Specialist dedicated to tobacco enforcement activities.

Animal Control

The Animal Control budget provides for two full-time animal control officers who protect and serve the citizens and animals within the City, through education and enforcement of city, state and federal animal laws.

Code Enforcement

The Code Enforcement budget provides for one full-time supervisor, five full-time code enforcement personnel, two part-time code enforcement officers, and one full-time neighborhood outreach specialist.

Selective Traffic Enforcement Program (STEP)

The Selective Traffic Enforcement Program is a grant that provides $85,000 for the enforcement of impaired driving and distracted driving violations, with a goal of reducing traffic collisions within the City. The grant provides money for overtime, training, and equipment.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4075-Public Safety Tax/Prop 172	148,566	147,141	149,309	219,642	219,642	205,890
Total 30-Taxes	$148,566	$147,141	$149,309	$219,642	$219,642	$205,890
31-Licenses & Permits						
4264-Marijuana Cultivation Permit	149	-	150	-	-	-
Total 31-Licenses & Permits	$149	$0	$150	$0	$0	$0
32-Fines & Forfeiture						
4235-Citation Sign Off/Veh Release	14,923	202	14,997	20,687	20,687	20,448
4550-Revenue/ Court Fines / Forfeit	344,255	348,900	345,976	303,606	280,636	300,000
4552-Parking Ticket Penalties	86,982	31,172	87,417	40,577	41,258	39,148
Total 32-Fines & Forfeiture	$446,160	$380,274	$448,390	$364,870	$342,581	$359,596
33-Charges for Services						
4199-Madera District Fair Revenue	17,439	-	17,000	16,922	16,922	17,430
4203-Background Check/Report Fee	1,460	923	1,256	2,145	2,050	2,000
4207-PD Cost Recov Fees	16,949	14,931	15,000	8,019	8,748	8,179
4211-False Alarm Response Fees	9,625	5,800	9,000	12,750	12,750	11,322
4217-County Jail Booking Fees	1,803	391	1,500	108	108	111
4263-Alarm Permit Fees	33,300	20,375	25,000	7,700	7,700	5,618
4658-Revenue/Towing Fees	59,326	64,250	55,000	57,600	56,000	49,496
Total 33-Charges for Services	$139,902	$106,670	$123,756	$105,244	$104,278	$94,156
36-Federal Grants						
4434-Grants	-	745	-	-	-	-
Total 36-Federal Grants	$0	$745	$0	$0	$0	$0
41-Rental Income						
4190-Rental Income	-	19,805	-	51,289	51,289	52,315
Total 41-Rental Income	$0	$19,805	$0	$51,289	$51,289	$52,315
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	12,781	1,475	-	202	202	-
Total 47-Gains & Proceeds	$12,781	$1,475	$0	$202	$202	$0
48-Refunds						
4657-Miscellaneous Revenue	22,778	15,531	18,003	23,606	23,606	20,000
4659-Refunds and Reimbursements	45,669	133,783	50,000	167,532	167,272	95,000
Total 48-Refunds	$68,447	$149,314	$68,003	$191,138	$190,878	$115,000
49-Transfers In						
4355-Transfer-In	145,974	145,974	145,974	145,974	145,974	149,725
Total 49-Transfers In	$145,974	$145,974	$145,974	$145,974	$145,974	$149,725
Total Revenues	$961,979	$951,398	$935,582	$1,078,359	$1,054,844	$976,682
50-Salaries & Benefits						
5000-Salaries / Full-Time	4,541	5,658	5,327,759	4,874,261	4,873,715	5,360,042
5005-Salaries / Part-time	2,597	9,058	25,357	11,385	11,385	24,992
5100-Salaries / Overtime	228,690	219,820	285,530	313,155	313,155	291,000
5105-Salaries - Leave Payout	21,806	3,486	147,360	415,796	415,796	-
5110-Salaries/Uniform Pay	63,255	64,208	66,325	58,893	58,893	63,618
5300-Public Employees Retirement Sy	1,116	1,210	1,109,512	1,003,475	1,003,344	1,029,921
5302-Long Term Disability Insurance	13,796	13,697	14,774	13,156	13,155	14,491
5303-Life Insurance Premiums	4,331	4,278	4,626	4,135	4,135	4,721
5304-Workers Compensation Insurance	522,843	559,767	513,783	553,067	553,012	529,112
5305-Medicare Tax- Employer's Share	78,070	78,820	85,188	82,852	82,845	84,223
5306-Unfunded Accrued Liability	1,316,340	1,452,985	1,720,467	1,688,460	1,688,460	1,874,784
5307-Deferred Comp/Part-Time	67	216	452	390	391	937
5308-Deferred Compensation/Full-tim	31,753	29,204	35,892	33,007	33,008	54,954
5309-Unemployment Insurance	-	2	13,268	11,471	11,471	11,682

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
5310-Section 125 Benefit Allow.	983,604	885,244	953,277	988,150	988,150	1,342,173
Total 50-Salaries & Benefits	$9,458,127	$9,656,927	$10,303,570	$10,051,653	$10,050,915	$10,686,650
53-Materials & Services						
6401-Gas and Electric Utilities	112,278	31,840	53,885	93,099	93,500	69,000
6402-Telephone & Fax Charges	106,672	81,981	89,300	105,137	111,600	111,600
6405-Copier Lease/Paper Charges	-	-	-	-	-	10,500
6409-Community Outreach	-	-	5,000	4,053	4,053	10,000
6414-Professional Dues	2,922	4,472	3,500	1,915	1,915	4,500
6415-Publications/Subscriptions	3,246	1,016	2,500	1,712	2,000	2,500
6416-Office Supplies/Expendable	19,087	14,607	18,500	18,144	18,500	21,000
6418-Postage / Other Mailing Charge	8,697	10,078	9,250	9,353	9,500	10,000
6425-Vehicle Fuel, Supplies & Maint	132,799	144,441	164,597	192,334	184,000	194,128
6440-Contracted Services	228,267	223,760	228,316	236,501	237,000	219,500
6462-Employment Recruitment Costs	15,086	21,171	50,000	58,113	57,000	60,000
6518-Other Supplies	20,766	20,341	20,000	20,425	20,000	25,000
6530-Conference/Training/Ed	55,862	43,589	65,000	69,386	70,000	70,000
6532-Maintenance/Other Supplies	156	15,842	14,452	16,430	15,500	14,452
Total 53-Materials & Services	$705,838	$613,138	$724,300	$822,005	$824,568	$822,180
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	60,459	58,218	60,459	60,459	60,459	60,459
6902-Interfund Chg Central Supply	1,324	850	1,324	3,452	3,452	1,324
6903-Interfund Chg Cost Distrib	-	632,311	-	-	-	632,311
6907-Interfund Chg Vehicle Replace	157,666	145,167	218,330	218,330	218,330	280,902
6908-Interfund Chg Vehicle Maint.	141,492	148,768	146,325	146,325	146,325	164,084
6918-Interfund Chg Comp Maint	306,093	300,669	306,093	306,093	306,093	254,735
6920-Interfund Chg Computer Replace	77,906	77,906	77,906	77,906	77,906	68,082
6924-Interfund Chg Motor Rental	-	2,536	-	-	-	-
Total 54-Interfund Charges	$744,940	$1,366,425	$810,437	$812,565	$812,565	$1,461,897
55-Functional Expenses						
6552-Investigative Expenses	21,925	24,870	25,000	26,685	27,000	25,000
Total 55-Functional Expenses	$21,925	$24,870	$25,000	$26,685	$27,000	$25,000
58-Special Payments						
6449-Bond Cost of Issuance Fees	-	-	11,232	-	11,232	-
6560-Liability / Property Insurance	54,720	63,745	86,693	91,907	91,907	108,337
6562-Retiree Insurance Premiums	7,666	6,718	10,176	12,080	12,080	10,176
8000-Interest Expense	19,652	16,746	13,739	13,739	13,739	10,648
8001-Principal Payment	-	53,700	111,200	-	-	-
8002-Lease Payment	105,300	54,500	-	111,200	111,200	114,400
Total 58-Special Payments	$187,338	$195,409	$233,040	$228,926	$240,158	$243,561
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	60,000	74,959	60,000	70,000
Total 60-Capital Outlay	$0	$0	$60,000	$74,959	$60,000	$70,000
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	7,278	12,683	7,278	7,278	7,278	26,734
8260-Transfer-Out CIP	-	-	55,815	-	-	-
Total 63-Transfer Out	$7,278	$12,683	$63,093	$7,278	$7,278	$26,734
Total Expenses	$11,125,446	$11,869,452	$12,219,440	$12,024,071	$12,022,484	$13,336,022
Total 10202000-PD Operations Net Surplus/	**($10,163,467)**	**($10,918,054)**	**($11,283,858)**	**($10,945,712)**	**($10,967,640)**	**($12,359,340)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5105-Salaries - Leave Payout	-	-	2,266	-	-	-
Total 50-Salaries & Benefits	$0	$0	$2,266	$0	$0	$0
Total Expenses	$0	$0	$2,266	$0	$0	$0
Total 10202010-PD - AB109 Net Surplus/	**$0**	**$0**	**($2,266)**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	142,300	142,300	142,300	142,300	142,300	119,920
Total 48-Refunds	$142,300	$142,300	$142,300	$142,300	$142,300	$119,920
Total Revenues	$142,300	$142,300	$142,300	$142,300	$142,300	$119,920
50-Salaries & Benefits						
5000-Salaries / Full-Time	123,254	100,128	100,089	99,476	99,476	103,212
5100-Salaries / Overtime	8,221	10,281	-	10,636	10,636	-
5105-Salaries - Leave Payout	5,200	4,519	1,533	4,588	4,588	-
5110-Salaries/Uniform Pay	1,314	1,019	1,017	1,014	1,014	1,017
5300-Public Employees Retirement Sy	34,009	28,651	29,027	28,906	28,907	29,534
5302-Long Term Disability Insurance	373	276	276	275	275	276
5303-Life Insurance Premiums	97	71	68	67	67	68
5304-Workers Compensation Insurance	-	183	9,008	11,226	11,226	9,596
5305-Medicare Tax- Employer's Share	-	26	1,466	1,667	1,667	1,490
5306-Unfunded Accrued Liability	35,825	39,224	46,824	36,931	36,931	41,100
5309-Unemployment Insurance	416	175	175	147	147	147
5310-Section 125 Benefit Allow.	27,411	22,164	21,993	23,175	23,175	29,251
Total 50-Salaries & Benefits	$251,557	$221,944	$211,476	$218,108	$218,109	$215,691
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	16,883	-	-	-	-
Total 54-Interfund Charges	$0	$16,883	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$251,557	$238,827	$211,476	$218,108	$218,109	$215,691
Total 10202020-PD - CCP Net Surplus/(Deficit)	**($109,257)**	**($96,527)**	**($69,176)**	**($75,808)**	**($75,809)**	**($95,771)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4219-MUSD Police Contract Charges	293,495	276,305	423,000	483,203	425,000	383,430
Total 33-Charges for Services	$293,495	$276,305	$423,000	$483,203	$425,000	$383,430
Total Revenues	$293,495	$276,305	$423,000	$483,203	$425,000	$383,430
50-Salaries & Benefits						
5000-Salaries / Full-Time	155,758	164,901	238,136	207,615	207,615	224,542
5100-Salaries / Overtime	11,082	2,884	10,000	20,196	20,196	25,000
5105-Salaries - Leave Payout	5,019	4,863	3,036	27,463	27,463	-
5110-Salaries/Uniform Pay	2,028	2,024	3,051	2,990	2,990	3,051
5300-Public Employees Retirement Sy	42,136	44,108	56,126	42,255	42,255	41,836
5302-Long Term Disability Insurance	503	502	711	537	537	532
5303-Life Insurance Premiums	141	138	186	178	178	186
5304-Workers Compensation Insurance	16,867	17,662	22,332	24,903	24,903	23,181
5305-Medicare Tax- Employer's Share	20	-	3,862	3,733	3,733	3,626
5306-Unfunded Accrued Liability	44,307	48,100	57,910	74,694	74,694	84,124
5309-Unemployment Insurance	420	350	525	477	477	441
5310-Section 125 Benefit Allow.	40,767	35,842	67,353	52,992	52,992	69,542
Total 50-Salaries & Benefits	$323,030	$323,890	$463,228	$458,033	$458,033	$476,061
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	21,388	-	-	-	-
Total 54-Interfund Charges	$0	$21,388	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$323,030	$345,278	$463,228	$458,033	$458,033	$476,061
Total 10202030-Schools Policing Net Surplus/	**($29,535)**	**($68,973)**	**($40,228)**	**$25,170**	**($33,033)**	**($92,631)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4661-Refunds and Reimb/Housing Auth	132,433	135,578	95,000	95,000	95,000	97,850
Total 48-Refunds	$132,433	$135,578	$95,000	$95,000	$95,000	$97,850
Total Revenues	$132,433	$135,578	$95,000	$95,000	$95,000	$97,850
50-Salaries & Benefits						
5000-Salaries / Full-Time	77,774	80,734	79,847	78,208	78,208	82,593
5100-Salaries / Overtime	7,990	964	-	547	547	-
5105-Salaries - Leave Payout	1,347	-	1,575	1,472	1,472	-
5110-Salaries/Uniform Pay	1,010	1,031	1,017	997	997	1,017
5300-Public Employees Retirement Sy	21,295	23,046	23,216	22,683	22,683	23,606
5302-Long Term Disability Insurance	250	256	252	247	247	252
5303-Life Insurance Premiums	74	72	68	66	67	68
5304-Workers Compensation Insurance	138	-	7,186	7,849	7,849	7,805
5305-Medicare Tax- Employer's Share	1,279	1,223	1,173	1,200	1,200	1,229
5306-Unfunded Accrued Liability	22,640	24,605	29,591	29,488	29,488	32,819
5309-Unemployment Insurance	246	175	175	147	147	147
5310-Section 125 Benefit Allow.	23,793	22,551	21,993	22,659	22,659	29,251
Total 50-Salaries & Benefits	$170,045	$164,623	$166,093	$165,563	$165,564	$178,787
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	10,707	-	-	-	-
Total 54-Interfund Charges	$0	$10,707	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$170,045	$175,330	$166,093	$165,563	$165,564	$178,787
Total 10202040-PD Housing Authority Net	**($37,612)**	**($39,752)**	**($71,093)**	**($70,563)**	**($70,564)**	**($80,937)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
37-State Grants						
4456-COPS Hiring Program Grant	124,250	31,000	124,623	-	-	-
Total 37-State Grants	$124,250	$31,000	$124,623	$0	$0	$0
Total Revenues	$124,250	$31,000	$124,623	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	153,386	132,761	157,987	-	-	-
5100-Salaries / Overtime	11,079	-	-	-	-	-
5105-Salaries - Leave Payout	9,478	-	4,464	-	-	-
5110-Salaries/Uniform Pay	2,585	2,126	2,663	-	-	-
5300-Public Employees Retirement Sy	19,478	17,318	19,478	-	-	-
5302-Long Term Disability Insurance	428	333	441	-	-	-
5303-Life Insurance Premiums	158	112	163	-	-	-
5304-Workers Compensation Insurance	17,073	13,607	17,585	-	-	-
5305-Medicare Tax- Employer's Share	2,601	2,029	2,679	-	-	-
5306-Unfunded Accrued Liability	43,489	41,932	56,841	-	-	-
5309-Unemployment Insurance	602	414	620	-	-	-
5310-Section 125 Benefit Allow.	32,558	24,524	33,535	-	-	-
Total 50-Salaries & Benefits	$292,915	$235,156	$296,456	$0	$0	$0
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	18,065	-	-	-	-
Total 54-Interfund Charges	$0	$18,065	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$292,915	$253,221	$296,456	$0	$0	$0
Total 10202050-COPS Hiring Program Grant	**($168,665)**	**($222,221)**	**($171,833)**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4101-Animal License Revenue	5,452	8,973	5,479	7,106	7,107	7,320
Total 31-Licenses & Permits	$5,452	$8,973	$5,479	$7,106	$7,107	$7,320
32-Fines & Forfeiture						
4551-Fines/Penalties for Violation	50	1,026	50	1,275	1,275	850
Total 32-Fines & Forfeiture	$50	$1,026	$50	$1,275	$1,275	$850
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	3,350	-	-	-	-	-
Total 47-Gains & Proceeds	$3,350	$0	$0	$0	$0	$0
48-Refunds						
4657-Miscellaneous Revenue	637	840	386	675	675	646
4659-Refunds and Reimbursements	538	315	-	-	-	-
Total 48-Refunds	$1,175	$1,155	$386	$675	$675	$646
Total Revenues	$10,027	$11,154	$5,915	$9,056	$9,057	$8,816
50-Salaries & Benefits						
5000-Salaries / Full-Time	54,128	54,775	82,913	44,969	44,969	85,612
5100-Salaries / Overtime	994	1,112	3,000	1,707	1,708	3,000
5105-Salaries - Leave Payout	2,935	-	-	-	-	-
5110-Salaries/Uniform Pay	700	752	1,060	600	601	1,060
5300-Public Employees Retirement Sy	5,167	5,720	8,442	4,199	4,200	8,121
5302-Long Term Disability Insurance	51	104	273	136	136	272
5303-Life Insurance Premiums	25	50	118	69	70	129
5304-Workers Compensation Insurance	5,657	5,717	7,822	4,559	4,560	8,570
5305-Medicare Tax- Employer's Share	854	830	1,299	753	753	1,381
5306-Unfunded Accrued Liability	6,540	8,012	8,548	6,849	6,849	7,658
5308-Deferred Compensation/Full-tim	652	681	1,615	1,681	1,682	3,917
5309-Unemployment Insurance	265	394	350	225	226	294
5310-Section 125 Benefit Allow.	12,013	10,673	16,520	9,309	9,310	40,291
Total 50-Salaries & Benefits	$89,981	$88,820	$131,960	$75,056	$75,064	$160,305
53-Materials & Services						
6418-Postage / Other Mailing Charge	-	-	1,000	59	60	1,000
6425-Vehicle Fuel, Supplies & Maint	3,974	2,908	4,200	6,370	6,500	13,500
6440-Contracted Services	150,027	38	157,500	157,527	157,530	165,375
6530-Conference/Training/Ed	585	-	2,500	-	-	2,500
Total 53-Materials & Services	$154,586	$2,946	$165,200	$163,956	$164,090	$182,375
54-Interfund Charges						
6902-Interfund Chg Central Supply	69	50	69	298	299	-
6903-Interfund Chg Cost Distrib	-	6,119	-	-	-	-
6907-Interfund Chg Vehicle Replace	3,732	4,267	3,733	3,733	3,733	3,733
6908-Interfund Chg Vehicle Maint.	6,230	5,992	6,481	6,481	6,481	6,572
Total 54-Interfund Charges	$10,031	$16,428	$10,283	$10,512	$10,513	$10,305
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$254,598	$108,194	$307,443	$249,524	$249,667	$352,985
Total 10202060-Animal Control Net Surplus/	**($244,571)**	**($97,040)**	**($301,528)**	**($240,468)**	**($240,610)**	**($344,169)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4070-License Tax Revenue	27,010	38,778	27,145	108,844	108,844	-
Total 31-Licenses & Permits	$27,010	$38,778	$27,145	$108,844	$108,844	$0
32-Fines & Forfeiture						
4551-Fines/Penalties for Violation	50,495	42,682	50,747	73,912	73,912	100,000
4554-Vehicle Abatement Fee	62,016	80,380	62,326	-	-	-
4684-Cost Recovery for Weed Abateme	1,053	953	1,058	-	-	-
Total 32-Fines & Forfeiture	$113,564	$124,015	$114,131	$73,912	$73,912	$100,000
33-Charges for Services						
4076-Registration Fee	1,335	3,030	2,700	3,350	3,350	2,700
4202-Application Fee	1,825	950	1,000	2,350	2,350	2,360
4203-Background Check/Report Fee	525	484	550	910	910	650
4228-Graffitti Ordinance	-	-	119	-	-	-
4556-Multi-Family Inspection Fees	1,742	1,373	8,996	-	-	-
4561-Rental Inspection Fee	14,610	2,612	10,000	-	-	-
4562-Taxi Cab Inspection Fee	-	-	-	1,380	1,380	-
Total 33-Charges for Services	$20,037	$8,449	$23,365	$7,990	$7,990	$5,710
48-Refunds						
4659-Refunds and Reimbursements	-	-	1,014	6	6	-
Total 48-Refunds	$0	$0	$1,014	$6	$6	$0
49-Transfers In						
4355-Transfer-In	18,903	18,903	18,903	18,903	18,903	18,903
Total 49-Transfers In	$18,903	$18,903	$18,903	$18,903	$18,903	$18,903
Total Revenues	$179,514	$190,145	$184,558	$209,655	$209,655	$124,613
50-Salaries & Benefits						
5000-Salaries / Full-Time	323,494	260,542	273,837	224,226	224,226	322,832
5005-Salaries / Part-time	27,298	20,142	20,966	29,447	29,447	21,598
5100-Salaries / Overtime	2,760	2,845	5,200	4,574	4,575	5,500
5105-Salaries - Leave Payout	12,804	5,632	32,034	-	-	-
5110-Salaries/Uniform Pay	1,000	1,000	750	762	762	1,677
5300-Public Employees Retirement Sy	41,009	35,008	33,902	28,675	28,675	39,317
5302-Long Term Disability Insurance	976	789	904	612	612	897
5303-Life Insurance Premiums	448	427	401	364	365	491
5304-Workers Compensation Insurance	35,922	29,636	27,091	27,531	27,531	33,967
5305-Medicare Tax- Employer's Share	5,480	4,374	4,525	3,974	3,974	5,339
5306-Unfunded Accrued Liability	64,071	62,679	83,742	61,706	61,706	75,867
5307-Deferred Comp/Part-Time	1,025	755	786	1,253	1,253	810
5308-Deferred Compensation/Full-tim	12,886	10,733	11,393	8,944	8,944	14,208
5309-Unemployment Insurance	1,543	1,137	1,138	988	988	1,029
5310-Section 125 Benefit Allow.	82,077	62,015	54,768	44,922	44,922	84,560
Total 50-Salaries & Benefits	$612,793	$497,714	$551,437	$437,978	$437,980	$608,092
53-Materials & Services						
6402-Telephone & Fax Charges	11,643	12,355	10,000	10,566	10,565	10,584
6411-Advertising/Bids and Notices	569	927	1,000	76	100	1,000
6414-Professional Dues	380	380	475	475	475	475
6415-Publications/Subscriptions	74	178	250	59	59	250
6416-Office Supplies/Expendable	2,524	1,682	5,000	2,183	2,500	5,000
6418-Postage / Other Mailing Charge	3,938	4,842	7,000	3,798	4,000	7,000
6425-Vehicle Fuel, Supplies & Maint	2,869	2,738	5,800	7,335	7,350	7,775
6437-Weed Abatement Expense	5,135	-	10,000	-	-	10,000
6439-City/River Trash Abatement	-	-	-	-	-	250,000
6440-Contracted Services	10,843	6,765	7,317	6,573	7,300	8,500
6530-Conference/Training/Ed	2,664	1,765	7,000	6,901	7,000	7,000
6532-Maintenance/Other Supplies	4,191	530	6,500	6,482	6,500	6,500
Total 53-Materials & Services	$44,430	$32,162	$60,342	$44,449	$45,849	$314,084

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	34,637	-	-	-	34,637
6907-Interfund Chg Vehicle Replace	12,040	12,000	14,640	14,640	14,640	18,867
6908-Interfund Chg Vehicle Maint.	16,224	17,472	14,914	14,914	14,914	17,116
6918-Interfund Chg Comp Maint	55,862	54,872	55,862	55,862	55,862	36,795
6920-Interfund Chg Computer Replace	13,130	13,130	13,130	13,130	13,130	9,834
6924-Interfund Chg Motor Rental	340	-	-	-	-	-
Total 54-Interfund Charges	$97,596	$132,111	$98,546	$98,546	$98,546	$117,249
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$754,819	$661,987	$710,325	$580,973	$582,375	$1,039,425
Total 10204400-Code Enforcement Net	**($575,305)**	**($471,842)**	**($525,767)**	**($371,318)**	**($372,720)**	**($914,812)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4085-Measure K Revenue	2,695,756	3,095,136	2,775,115	3,111,155	3,263,943	3,316,026
Total 30-Taxes	$2,695,756	$3,095,136	$2,775,115	$3,111,155	$3,263,943	$3,316,026
34-Interest						
4162-Interest Income	8,518	6,612	-	11,818	9,111	9,000
Total 34-Interest	$8,518	$6,612	$0	$11,818	$9,111	$9,000
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	196,715	-	214,157	214,157	-
Total 40-Interfund Charges	$0	$196,715	$0	$214,157	$214,157	$0
41-Rental Income						
4167-Rents and Leases Income	68,192	47,195	68,533	-	-	-
4190-Rental Income	-	100	-	100	100	-
Total 41-Rental Income	$68,192	$47,295	$68,533	$100	$100	$0
48-Refunds						
4659-Refunds and Reimbursements	49,654	11,429	-	-	-	-
Total 48-Refunds	$49,654	$11,429	$0	$0	$0	$0
Total Revenues	$2,822,120	$3,357,187	$2,843,648	$3,337,230	$3,487,311	$3,325,026
50-Salaries & Benefits						
5000-Salaries / Full-Time	2,770	4,122	1,050,678	1,006,475	1,006,120	1,047,798
5100-Salaries / Overtime	37,570	32,804	49,250	52,891	52,892	50,000
5105-Salaries - Leave Payout	90,129	67,751	24,518	73,773	73,774	-
5110-Salaries/Uniform Pay	13,159	13,121	12,274	12,389	12,389	10,830
5300-Public Employees Retirement Sy	512	1,140	188,578	182,712	182,610	179,566
5302-Long Term Disability Insurance	10	12	2,692	2,587	2,586	2,512
5303-Life Insurance Premiums	2	2	844	763	764	769
5304-Workers Compensation Insurance	104,331	113,378	99,623	114,018	113,982	100,374
5305-Medicare Tax- Employer's Share	15,620	16,353	16,310	16,871	16,867	15,924
5306-Unfunded Accrued Liability	251,723	294,354	329,004	351,655	351,655	390,205
5307-Deferred Comp/Part-Time	18	-	19	-	-	-
5308-Deferred Compensation/Full-tim	5,372	6,052	6,564	5,169	5,170	7,100
5309-Unemployment Insurance	-	-	2,450	2,074	2,074	1,911
5310-Section 125 Benefit Allow.	218,277	206,257	211,732	211,154	211,154	229,000
Total 50-Salaries & Benefits	$1,843,319	$1,968,912	$1,994,536	$2,032,531	$2,032,037	$2,035,989
53-Materials & Services						
6401-Gas and Electric Utilities	2,377	9,667	7,634	4,906	-	12,000
6402-Telephone & Fax Charges	-	293	-	384	-	-
6416-Office Supplies/Expendable	2,495	690	2,532	1,594	1,700	2,532
6425-Vehicle Fuel, Supplies & Maint	23,489	11,566	23,841	4,497	10,000	25,271
6440-Contracted Services	-	-	-	1,500	-	-
6530-Conference/Training/Ed	9,176	12,460	9,313	14,277	14,277	9,313
6532-Maintenance/Other Supplies	129,368	8,422	131,308	61,338	131,308	200,500
Total 53-Materials & Services	$166,905	$43,098	$174,628	$88,496	$157,285	$249,616
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	130,678	-	-	-	130,678
6907-Interfund Chg Vehicle Replace	46,467	42,300	57,027	57,027	57,027	63,933
6908-Interfund Chg Vehicle Maint.	36,263	39,052	37,724	37,724	37,724	39,105
6920-Interfund Chg Computer Replace	2,450	2,450	2,450	2,450	2,450	-
Total 54-Interfund Charges	$85,180	$214,480	$97,201	$97,201	$97,201	$233,716
55-Functional Expenses						
6552-Investigative Expenses	-	-	-	107	-	-
Total 55-Functional Expenses	$0	$0	$0	$107	$0	$0
60-Capital Outlay						
7000-Vehicles and Equipment	-	24,052	-	-	-	-

(10252000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
7030-Facilities And Improvements	600,122	7,274	-	4,432	4,385	-
Total 60-Capital Outlay	$600,122	$31,326	$0	$4,432	$4,385	$0
63-Transfer Out						
8200-Transfer Out	112,000	112,000	112,000	112,000	112,000	112,000
8210-Transfers Out/Debt Service	251	3,851	251	251	251	1,474
Total 63-Transfer Out	$112,251	$115,851	$112,251	$112,251	$112,251	$113,474
Total Expenses	$2,807,777	$2,373,667	$2,378,616	$2,335,018	$2,403,159	$2,632,795
Total 10252000-Measure K Sales Tax - Police	**$14,343**	**$983,520**	**$465,032**	**$1,002,212**	**$1,084,152**	**$692,231**

Tire Amnesty Grant

(10814460)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
38-Local Grnt &Donation						
4559-Tire Amnesty Grant	-	-	-	24,613	-	-
Total 38-Local Grnt &Donation	$0	$0	$0	$24,613	$0	$0
Total Revenues	$0	$0	$0	$24,613	$0	$0
53-Materials & Services						
6412-Advertising/Other	1,161	966	1,178	579	580	-
6440-Contracted Services	10,000	2,000	10,150	7,487	7,500	-
6532-Maintenance/Other Supplies	385	282	390	18	20	-
Total 53-Materials & Services	$11,546	$3,248	$11,718	$8,084	$8,100	$0
Total Expenses	$11,546	$3,248	$11,718	$8,084	$8,100	$0
Total 10814460-Tire Amnesty Grant Net	**($11,546)**	**($3,248)**	**($11,718)**	**$16,529**	**($8,100)**	**$0**

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Fire Department



Department Summary

The Fire Department's goal is to protect lives, property, and the environment through fire suppression, emergency medical services, community risk reduction, public education, and emergency preparedness. The Fire Department's mission is to provide effective emergency response to the public in a safe, efficient, and cost-effective manner. The Department strives to protect life, property, and the environment, by delivering of innovative and efficient quality emergency management services in our community.

The Fire Department is administered by the California Department of Forestry and Fire Protection (CAL FIRE) pursuant to a cooperative fire protection agreement. Policy direction remains with the Madera City Council. Fire Department staff are CAL FIRE employees. CAL FIRE serves and safeguards the citizens and protects the property and resources of California, and provides a multitude of emergency and non-emergency services to the community.

The Fire Department provides the following services:

- Fire suppression and prevention
- Deliver emergency medical services
- Rescue and public service assistance
- Fire menace standbys



- Coordinate response support operations for natural or man-made disasters

The City has continually been contracted with CAL FIRE since 1993 to provide fire protection services.

Responsibility

The Fire Department:

- ***Serve***: We are committed to the safety and well-being of the public and our employees.
- ***Collaborate***: We build and maintain cooperative relationships across the state and beyond to benefit the public we serve.
- ***Protect***: We integrate fire protection, natural resource management, and fire prevention under a single mission on behalf of the state and local communities.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Held the grand opening of Station 58.
- Trained all firefighters to truck operation level for the new ladder truck
- Implemented a firefighter cancer prevention procedure to Improve the health and safety of our firefighters.
- Purchased two Madera City Fire Department antique fire engines from the Madera Historical Society.
- Set aside $200,000 for the Fire Apparatus replacement fund.
- Purchased a Type 1 fire engine for $751,460 to be delivered on January 2, 2023.
- Successfully mitigated 3,228 calls:
    - 1,770 emergency medical calls
    - 375 fires
    - 343 motor vehicle accidents
    - 126 assists to other agencies
    - 499 fire alarm responses
    - 125 public service assists (non-emergency calls of service)



- 125 fire menace standbys (emergency calls non-fire or medical)
- 60 hazardous material incidents

- Participated in the 2022 Fresno River clean-up, including minimizing fuel for potential fires. Recruited a hand crew comprised of 34 fire fighters to eliminate overgrown brush.
- Added fitness centers to all three fire stations
- Repurposed former paramedic room, formerly occupied by Pistoresi Ambulance, at Station 57
- Remodeled a bathroom and replaced natural grass with synthetic turf at Station 56

Goals & Performance Measures

- Demolish the single family home adjacent to Station 56 and commission a site assessment for said station
- Identify a work plan to become compliant with Senate Bill No. 1205
- Emphasize the prevention of fire and other peril through effective code adoption and enforcement activities in the city
- Complete a Request for Statement of Qualifications (RFQ) to design for Station 56 remodel
- Work on improving Insurance Service Office (ISO) rate to a Class 3 Fire Department, creating cost savings for citizens and businesses of Madera on their insurance policies
- In conjunction with the Police Department, research and apply to state, federal, and private grant programs to assist in funding Fire Department operations
- Continue effective collaboration with community groups to ensure coordination and integration with local emergency response agencies
- Continue to provide effective fire and life safety education to school-aged children in our community
- Increase funding for the Fire Engine Replacement account from $200k per year to $490k

Department Fund Summary

The Fire Department is funded by the City's General Fund and Measure K. Measure K is a .5% sales tax is used for public safety enhancements and is recorded in a separate fund within the General Fund. Revenues are divided by the Fire and Police Departments.

Department Staffing & Structure

The stations are staffed with three firefighters on duty per day. A Battalion Chief supports the firefighters. It is worth noting

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4212-Fire Special Svs Fee	22,843	-	24,926	263	286	295
4247-Weed Abatement Fee	450	-	1,600	-	-	-
Total 33-Charges for Services	$23,293	$0	$26,526	$263	$286	$295
38-Local Grnt &Donation						
4301-Donations	2,500	-	2,508	-	-	-
Total 38-Local Grnt &Donation	$2,500	$0	$2,508	$0	$0	$0
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	57,820	57,820	57,820	57,820	57,820	57,820
Total 40-Interfund Charges	$57,820	$57,820	$57,820	$57,820	$57,820	$57,820
41-Rental Income						
4167-Rents and Leases Income	-	510	-	12,240	12,240	-
Total 41-Rental Income	$0	$510	$0	$12,240	$12,240	$0
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	4,300	-	-	-	-	-
Total 47-Gains & Proceeds	$4,300	$0	$0	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	-	57,648	12,995	-	-	-
Total 48-Refunds	$0	$57,648	$12,995	$0	$0	$0
Total Revenues	$87,913	$115,978	$99,849	$70,323	$70,346	$58,115
53-Materials & Services						
6401-Gas and Electric Utilities	31,678	35,250	33,550	43,097	43,100	40,000
6402-Telephone & Fax Charges	13,134	17,006	16,500	16,253	16,500	16,272
6415-Publications/Subscriptions	1,075	-	1,000	231	1,000	1,088
6416-Office Supplies/Expendable	6,703	3,533	2,000	2,001	2,000	2,176
6425-Vehicle Fuel, Supplies & Maint	92,715	87,941	95,000	72,591	95,000	103,360
6440-Contracted Services	29,038	1,125,592	3,869,006	3,701,975	3,869,006	4,038,377
6530-Conference/Training/Ed	13,575	9,136	10,000	8,368	8,400	10,880
6532-Maintenance/Other Supplies	30,916	43,233	60,000	68,713	60,000	65,280
6561-Miscellaneous Expenses	-	1,731	-	(20)	-	-
Total 53-Materials & Services	$3,848,811	$4,180,073	$4,087,056	$3,913,209	$4,095,006	$4,277,433
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	43,427	41,584	43,427	43,427	43,427	43,427
6902-Interfund Chg Central Supply	3,132	3,370	3,132	2,721	3,132	3,132
6903-Interfund Chg Cost Distrib	-	-	-	-	-	-
6907-Interfund Chg Vehicle Replace	8,732	8,067	-	-	-	-
6918-Interfund Chg Comp Maint	20,406	20,045	20,406	20,406	20,406	33,965
6920-Interfund Chg Computer Replace	4,315	4,315	4,315	4,315	4,315	9,078
Total 54-Interfund Charges	$80,012	$77,381	$71,280	$70,869	$71,280	$89,602
58-Special Payments						
6448-Bond/Loan Admin Fees	-	785	-	3,000	3,000	-
6551-Expense/ Damaged Vehicle Ins	-	-	-	40,773	-	-
6560-Liability / Property Insurance	19,477	22,689	30,857	32,713	32,713	38,560
8000-Interest Expense	4,997	1,010	-	-	-	-
8002-Lease Payment	146,135	74,556	-	-	-	-
Total 58-Special Payments	$170,609	$99,040	$30,857	$76,486	$35,713	$38,560
63-Transfer Out						
8210-Transfers Out/Debt Service	2,935	14,041	2,935	2,935	2,935	11,628
8260-Transfer-Out CIP	-	-	6,197	-	-	-
Total 63-Transfer Out	$2,935	$14,041	$9,132	$2,935	$2,935	$11,628
Total Expenses	$4,102,367	$4,370,535	$4,198,325	$4,063,499	$4,204,934	$4,417,223
Total 10202500-Fire Net Surplus/(Deficit)	**($4,014,454)**	**($4,254,557)**	**($4,098,476)**	**($3,993,176)**	**($4,134,588)**	**($4,359,108)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4085-Measure K Revenue	2,695,756	3,095,136	2,775,115	3,111,155	3,263,943	3,316,026
Total 30-Taxes	$2,695,756	$3,095,136	$2,775,115	$3,111,155	$3,263,943	$3,316,026
34-Interest						
4162-Interest Income	68,397	34,853	-	33,754	26,088	9,000
Total 34-Interest	$68,397	$34,853	$0	$33,754	$26,088	$9,000
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	5,573	5,573	-
Total 48-Refunds	$0	$0	$0	$5,573	$5,573	$0
Total Revenues	$2,764,153	$3,129,989	$2,775,115	$3,150,482	$3,295,604	$3,325,026
53-Materials & Services						
6401-Gas and Electric Utilities	-	-	13,500	-	-	13,500
6402-Telephone & Fax Charges	-	741	12,150	556	565	564
6415-Publications/Subscriptions	305	300	1,500	1,783	1,783	1,750
6416-Office Supplies/Expendable	2,040	470	1,575	1,558	1,575	1,632
6425-Vehicle Fuel, Supplies & Maint	12,839	22,250	46,768	38,222	46,768	50,880
6440-Contracted Services	19,410	5,938	1,581,602	6,202	6,152	2,019,189
6530-Conference/Training/Ed	-	6,754	7,500	5,953	4,000	8,160
6532-Maintenance/Other Supplies	6,581	41,843	76,444	59,351	76,443	83,171
6561-Miscellaneous Expenses	-	-	4,350	3,436	4,000	4,733
Total 53-Materials & Services	$41,175	$78,296	$1,745,389	$117,061	$141,286	$2,183,579
54-Interfund Charges						
6907-Interfund Chg Vehicle Replace	-	6,667	8,267	8,267	8,267	17,000
Total 54-Interfund Charges	$0	$6,667	$8,267	$8,267	$8,267	$17,000
58-Special Payments						
6449-Bond Cost of Issuance Fees	(10,324)	-	-	-	-	-
8000-Interest Expense	105,678	173,200	168,000	168,000	168,000	162,600
8001-Principal Payment	125,000	130,000	135,000	135,000	135,000	145,000
Total 58-Special Payments	$220,354	$303,200	$303,000	$303,000	$303,000	$307,600
60-Capital Outlay						
7000-Vehicles and Equipment	147,058	2,119	-	751,460	751,460	-
7030-Facilities And Improvements	5,746,272	1,173,935	487,599	237,275	14,305	-
7050-Construction/Infrastructure	-	57	-	-	-	-
Total 60-Capital Outlay	$5,893,330	$1,176,111	$487,599	$877,250	$765,765	$0
Total Expenses	$6,154,859	$1,564,274	$2,544,255	$1,305,578	$1,218,318	$2,508,179
Total 10262500-Measure K Sales Tax - Fire	**($3,390,706)**	**$1,565,715**	**$230,860**	**$1,844,904**	**$2,077,286**	**$816,847**

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Public Works Department



Department Summary

Public Works (PW) is one of the four divisions that cumulatively make up the Community Development Department.

The Public Works Department is responsible for maintaining and managing operations of the City's public utility systems. The Public Works Department is responsible for the installation, maintenance, and repair of the City's water, sewer, and electrical conveyance systems.

Primary responsibilities also include maintaining the Wastewater Treatment Plant and the Municipal Airport. Street repair and maintenance, street sweeping services, and flood control are included within the Public Works Department, as well as administrative functions related to solid waste and recycling activities.

Public Works is composed of the following Divisions:

- Streets and Storm Drainage
- Water and Sewer Collections
    - Water Quality
    - Water Conservation
    - Wastewater Collection
- Wastewater Treatment

- Facilities and Electrical
- Administration
    - Airports

Responsibility

Streets and Storm Drainage

- Provide maintenance and repair of street systems, including pavement markings, pothole repair, alley grading, and street signs
- Provide street sweeping services and annual leaf cleanup program
- Partnered with contracted services to remove over 170 tons of refuse and trash from the riverbed
- Painting of traffic control identifiers on over 90 miles of roadway
- Oversee the contract of alley re-pavement and maintenance
- Maintain storm drain systems, including cleaning of drainage lines and inlets, basin maintenance, and emergency flood responses
- Removal and cover up of graffiti throughout the city
- 11.2 miles of unpaved shoulder maintenance

Water and Sewer

- Deliver a continuous supply of clean, fresh water throughout the City
- Provide routine maintenance of the City's 20 groundwater wells and approximately 200 miles of water distribution pipelines
- Repair compromised water service lines and water mains annually
- Promote water conservation through outreach and customer rebate programs
- Ensure collection and delivery of wastewater to the Wastewater Treatment Plant (WWTP)
- Provide routine maintenance of 5 sewer lift stations

Wastewater Treatment

- Operate and maintain the City of Madera's Wastewater Treatment Plant in a safe, reliable, productive and cost-effective manner
- Ensure and maintain compliance with Regional Water Quality Control Board's Waste Discharge Requirements
- (WDR) permit for all wastewater treatment and disposal facilities
- Enforce the City of Madera's Industrial Pretreatment Program in conformance with City's Legal Authority and Code of Federal Regulations (CFR), Title 40, Part 503
- Protect public health and the environment by providing wastewater treatment to all domestic and industrial wastewater collected within our service areas; ensure treated waters discharged back into the environment meet or exceed the City's Waste Discharge Requirements permit limits and all other applicable local, State and Federal requirements
- Promote safe work habits in the workplace through increased employee involvement and participation in in-house safety training, as well as through participation in trade industry's technical and educational programs
- Implement capital improvement/repair plan to continually improve and maintain mechanical systems critical to the efficient operation of the WWTP

Facilities and Electrical

- Provide routine maintenance to the City's buildings, equipment, and facilities
- Maintain:
    - Over 3,300 streetlights

- 196 Solar Street Lights
- 40 traffic signals

- Provide electrical installation, maintenance and troubleshooting on all electrical components for the city
- Responsible for the safe operation of the 19 water wells, 5 sewer lift stations, and 23 storm drains among other systems
- Maintain City owned buildings to make them more user friendly, comfortable, and aesthetically appealing
- Maintain the electrical operation of solar arrays at the Police Department, Youth Center and to a lesser degree the WWTP.
- Maintain all operations and controls for machinery and equipment for the WWTP. Including the pumps, motors, motor control centers, Variable Frequency Drives, programmable logic controllers, instrumentation and SCADA integrated system

Administration (including the Airport)

The administration division has several responsibilities, as well as the added task of overseeing the airport. All calls for service originate with the administrative division and are then disseminated to the appropriate division.

Last year the administrative division contracted, with a private firm, the monitoring of backflow prevention devices. This has greatly simplified the process for consumers, while protecting the potable water supply to citizens. Thus far we have received positive feedback from the community, and it has greatly reduced staff time needed of backflow monitorization.

At the Municipal Airport, the City experienced the expansion of one of the larger hangers by over a 3rd of its original size. Finally, the recent addition of a commercial flight school as added 14 planes at the airport has been a remarkable success.

Key Accomplishments

FY 2021/22 continued to bring challenges from the current pandemic. By following recommended public health guidelines, the Public Works management team did an excellent job ensuring limited exposure for team members, which as a result, allowed PW to fully operate without any disruption in service to the community. This includes all street sweeping operations, street maintenance, water and sewer services, and wastewater treatment operations.

Some examples of the day-to-day operations of Public Works includes:

- This year the team repaired north of 2,300 potholes, or an increase of over 500 potholes from the previous year, with over 50 tons of cold mix
- Over 3,200 miles of street sweeping was completed. Street sweepers operate each weekday in the early morning hours
- Installed Historic Route signs along old Highway 99 (aka Gateway, G Street)
- Removed over 600 yards of leaf and vegetation during the annual leaf removal program
- Completed a beautification project at Town &Country park entrances with drought tolerant landscaping that are easy to care for
- The Safe and Clean team, a pilot program aimed at beautifying the City,
  - pressured washed more than 30,000 square feet of pavement
  - Was able to clean and mow all city owned ponding basins and vacant city lots, numbering over 20 locations. This is the first time the city was able to clean all ponding basins and vacant lots in recent history
- Cleaned and repaired 18 road shoulders located throughout the city. The shoulders was mowed, landscaped and repaired as needed and this will continue
- Two separate alleys were paved in what is considered high traveled areas
- In cooperation with Mid-Valley disposal, collected 1,988 tons of refuse, 167 tons of metal, 21 tons of e-

waste, and a total of 3,294 tires during citywide annual curbside cleanup

- Replaced approximately 130 water service lines and repaired 111 service line leaks, and nearly 120-meter leaks. Three of these leaks were classified as major
- Over 300 city owned backflows were tested and repaired
- Approximately 25 fire hydrants were repaired and/or replaced
- 142 house laterals were snaked for clogging and 186,685 linear feet were cleaned with the Vactor
- 6 sewer mains were repaired
- Complete the rebuild of Water Well No. 34, located at Papaya and Knox Streets
- Continued to work with Madera Irrigation District to divert irrigation water into existing ponding basins thereby improving our water recharge efforts
- Installed approximately 50 water meters
- Wastewater Treatment Plant operated without interruption, processing over five million gallons a day
- WWTP is working with a consultant to convert the plant to manage up to 10 million gallons per day of wastewater (up from the current 7.1 MGD)
- Facilities team repaired 637 streetlights, and 65 traffic signal bulbs were replaced
- 10 traffic signal controllers were upgraded to better suit the increased traffic needs
- Installed protective barriers for protection from COVID throughout all city buildings
- Upgraded all communication antennas at all city facilities
- Re-lamp all downtown post top lights
- Replaced drinking fountains to ungraded bottle fillers/drinking fountain for reduced water use
- Upgraded the wash station with new vacuum, pressure washer and cement slab at the City's Corporation Yard
- Repaired the exterior plaster the Youth Center
- In December of 2019 the City of Madera approved a contract more than $18 million for a comprehensive energy savings project. The City contracted with ENGIE Services U.S. Inc. to modify or install energy improvements at 17 different city locations and facilities. This project includes solar energy production, HVAC improvement and overhaul, electrical vehicle charging stations, LED lighting retrofits and solar streetlights. Approximately 76 percent of the total cost is for solar power generation. The facilities department was tasked to oversee the operation to its completion, which occurred this last year.
- Coordinated with multiple City departments and other local agencies on Fresno River clean-up to mitigate fire hazard due to overgrown vegetation.

Goals & Performance Measures

- Monitor and evaluate the effectiveness and efficiency of the delivery of services provided
- Beautification of the water wells
- Continued installation and maintenance of solar streetlights throughout the City over the course of the next several years
- Streets Division will be overseeing and conducting pavement crack seal throughout the City
- Wastewater Treatment Plant will continue the process of increasing the Plant's capacity to process 10 million gallons of solid waste per day
- Continue coaching, training, and managing employees to provide an opportunity to succeed in their positions, while at the same time gaining the knowledge and experience necessary to help them pass the State required certification tests at WWTP
- Facilities Division will continue to convert the City into more reliance on green energy

- Continue with beautification projects lead by the Safe and Clean team

Department Fund Summary

The Public Works Department is comprised of numerous budgets across seven different funds:

- Streets/Graffiti (General Fund)
- Water Fund
- Sewer Fund (Sewer and WWTP)
- Airport Fund
- Drainage Fund
- Solid Waste and Recycling Fund
- Facilities (Internal Service Fund)

The following is a summary of each:

Streets/Graffiti

The Streets and Graffiti budgets fall within the General Fund. Gas Tax and Measure T are the two main revenue sources for each of these budgets. Recently, this team was awarded $25,000 to purchase paint via the Community Development Block Grant.

Water Fund

The Water Fund is funded by user rate revenue. There are several budgets within the Water Fund: Water Maintenance, Water Quality, Water Conservation, and Water Capital Outlay.

Sewer Fund

The Sewer Fund is also funded by user rate revenue. Within the Sewer Fund are several budgets: Sewer Maintenance, Wastewater Treatment Plant, and Sewer Capital Outlay.

Airport Fund

The Airport Fund is funded by several revenues: hangar and tie down rental fees, fixed based operator land leases, and agricultural land leases. The Airport Fund has both a maintenance budget, as well as a capital outlay budget. Capital projects are largely funded by the Federal Aviation Administration.

Drainage Fund

The Drainage Fund is funded by user rate revenue. It is broken into three budgets: Drainage Capital Outlay, Drainage Operations, and Drainage Flood Control.

Solid Waste and Recycling Fund

The Solid Waste Fund is funded by user rate revenue. Within this fund are several budgets: Solid Waste Disposal, Street Cleaning, and Tire Cleanup. There are also numerous small budgets that represent various CalRecycle grants the City receives from the state for recycling programs.

Facilities

Facilities is an Internal Service Fund. It receives Gas Tax revenue to offset the cost of maintaining streetlights and traffic signals. The remainder of the costs are then split proportionately throughout each department in the City.

Budget Summary

- For budget details for the following, please refer to “Enterprise Revenues” section of this report.
- For budget details for the following, please refer to “Special Revenues” section of this report.
- For budget details for the following, please refer to “Interfund Revenues” section of this report.

Department Staffing & Structure

Refer to organizational chart.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
37-State Grants						
4491-Proposition 1B-Cal OES	-	150,000	-	-	-	-
Total 37-State Grants	$0	$150,000	$0	$0	$0	$0
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	120,000	120,000	120,000	120,000	120,000	120,000
Total 40-Interfund Charges	$120,000	$120,000	$120,000	$120,000	$120,000	$120,000
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	8,385	-	-	-	-	-
Total 47-Gains & Proceeds	$8,385	$0	$0	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	23,027	4,085	6,953	6,448	6,450	6,158
Total 48-Refunds	$23,027	$4,085	$6,953	$6,448	$6,450	$6,158
49-Transfers In						
4355-Transfer-In	2,054,478	1,929,655	2,054,478	1,596,741	2,054,478	2,591,233
Total 49-Transfers In	$2,054,478	$1,929,655	$2,054,478	$1,596,741	$2,054,478	$2,591,233
Total Revenues	$2,205,890	$2,203,740	$2,181,431	$1,723,189	$2,180,928	$2,717,391
50-Salaries & Benefits						
5000-Salaries / Full-Time	409,598	351,472	427,785	394,540	393,638	456,823
5005-Salaries / Part-time	6,019	-	-	214	215	-
5100-Salaries / Overtime	6,824	7,343	16,150	4,803	4,803	10,000
5105-Salaries - Leave Payout	15,280	4,188	13,185	2,993	2,993	-
5110-Salaries/Uniform Pay	2,235	1,610	1,239	2,235	2,235	2,042
5300-Public Employees Retirement Sy	48,110	43,515	51,554	46,670	46,670	51,916
5302-Long Term Disability Insurance	1,402	1,096	1,423	973	974	1,142
5303-Life Insurance Premiums	-	-	646	538	537	607
5304-Workers Compensation Insurance	42,972	37,182	39,958	42,112	42,020	46,201
5305-Medicare Tax- Employer's Share	6,706	5,551	6,723	6,263	6,250	7,155
5306-Unfunded Accrued Liability	71,360	72,837	93,269	93,601	93,601	101,099
5307-Deferred Comp/Part-Time	226	-	-	-	-	-
5308-Deferred Compensation/Full-tim	16,645	15,467	17,816	16,148	16,150	20,391
5309-Unemployment Insurance	-	22	1,631	1,667	1,650	1,399
5310-Section 125 Benefit Allow.	138,568	128,503	146,731	141,168	141,170	180,486
Total 50-Salaries & Benefits	$769,953	$672,687	$818,110	$753,925	$752,906	$879,261
53-Materials & Services						
6402-Telephone & Fax Charges	2,909	3,122	2,952	2,122	2,200	2,124
6416-Office Supplies/Expendable	1,537	1,618	1,560	1,573	1,550	1,600
6425-Vehicle Fuel, Supplies & Maint	20,281	16,319	28,000	51,748	52,000	54,853
6440-Contracted Services	308,555	276,494	242,000	275,546	280,000	416,200
6530-Conference/Training/Ed	1,598	1,405	7,000	5,775	5,800	8,000
6532-Maintenance/Other Supplies	306,905	82,322	319,000	164,079	223,300	325,000
Total 53-Materials & Services	$641,785	$381,280	$600,512	$500,843	$564,850	$807,777
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	13,365	13,610	13,365	13,365	13,365	13,365
6902-Interfund Chg Central Supply	9,150	5,700	9,150	12,491	12,500	-
6903-Interfund Chg Cost Distrib	4	44,401	4	-	-	44,401
6907-Interfund Chg Vehicle Replace	123,869	97,913	124,189	124,189	124,189	129,622
6908-Interfund Chg Vehicle Maint.	135,559	113,889	141,372	141,372	141,372	142,402
6918-Interfund Chg Comp Maint	29,079	28,564	29,079	29,079	29,079	46,701
6920-Interfund Chg Computer Replace	6,248	6,248	6,248	6,248	6,248	12,482
6924-Interfund Chg Motor Rental	-	-	946	946	946	1,167
Total 54-Interfund Charges	$317,274	$310,325	$324,353	$327,690	$327,699	$390,140
55-Functional Expenses						
6533-Street Signs	16,744	14,074	30,000	13,257	29,000	40,000
Total 55-Functional Expenses	$16,744	$14,074	$30,000	$13,257	$29,000	$40,000

(10203010)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
58-Special Payments						
6560-Liability / Property Insurance	5,565	6,483	8,816	9,347	9,347	11,017
Total 58-Special Payments	$5,565	$6,483	$8,816	$9,347	$9,347	$11,017
60-Capital Outlay						
6610-Contingency	-	-	575,000	372,985	575,000	75,000
7000-Vehicles and Equipment	3,940	-	-	-	-	-
7050-Construction/Infrastructure	-	361,152	-	-	-	536,755
Total 60-Capital Outlay	$3,940	$361,152	$575,000	$372,985	$575,000	$611,755
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8260-Transfer-Out CIP	-	-	151,755	-	-	-
Total 63-Transfer Out	$0	$0	$151,755	$0	$0	$0
Total Expenses	$1,755,261	$1,746,001	$2,508,546	$1,978,047	$2,258,802	$2,739,950
Total 10203010-PW - Streets Net Surplus/	**$450,629**	**$457,739**	**($327,115)**	**($254,858)**	**($77,874)**	**($22,559)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	-	-	1,649	1,650	-
5005-Salaries / Part-time	-	-	89,045	43,165	43,165	61,761
5100-Salaries / Overtime	-	-	-	171	171	-
5304-Workers Compensation Insurance	-	-	8,014	4,375	4,375	5,365
5305-Medicare Tax- Employer's Share	-	-	1,340	677	677	929
5307-Deferred Comp/Part-Time	-	-	3,339	1,687	1,687	2,316
5309-Unemployment Insurance	-	-	175	663	663	147
Total 50-Salaries & Benefits	$0	$0	$101,913	$52,387	$52,388	$70,518
Total Expenses	$0	$0	$101,913	$52,387	$52,388	$70,518
Total 10203011-PW Safe & Clean Initiative Net	**$0**	**$0**	**($101,913)**	**($52,387)**	**($52,388)**	**($70,518)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	60,000	60,000	60,000	60,000	60,000	60,000
Total 40-Interfund Charges	$60,000	$60,000	$60,000	$60,000	$60,000	$60,000
48-Refunds						
4659-Refunds and Reimbursements	-	5,236	-	-	-	-
Total 48-Refunds	$0	$5,236	$0	$0	$0	$0
49-Transfers In						
4355-Transfer-In	84,000	84,000	84,000	84,000	84,000	84,000
Total 49-Transfers In	$84,000	$84,000	$84,000	$84,000	$84,000	$84,000
Total Revenues	$144,000	$149,236	$144,000	$144,000	$144,000	$144,000
50-Salaries & Benefits						
5000-Salaries / Full-Time	979	-	42,690	45,790	45,790	46,587
5100-Salaries / Overtime	934	3,413	2,500	3,273	3,273	4,000
5105-Salaries - Leave Payout	9,328	-	-	1,023	-	-
5110-Salaries/Uniform Pay	250	200	200	200	200	200
5300-Public Employees Retirement Sy	5,867	5,467	6,269	6,364	6,364	6,416
5302-Long Term Disability Insurance	156	129	129	128	128	129
5303-Life Insurance Premiums	68	59	58	58	57	59
5304-Workers Compensation Insurance	100	36	4,067	4,910	4,806	4,746
5305-Medicare Tax- Employer's Share	14	4	681	751	739	751
5306-Unfunded Accrued Liability	9,593	10,510	12,538	14,538	14,538	15,713
5308-Deferred Compensation/Full-tim	1,723	1,640	1,753	1,780	1,780	2,044
5309-Unemployment Insurance	210	133	141	118	118	118
5310-Section 125 Benefit Allow.	21,636	17,553	17,595	12,728	12,728	16,142
Total 50-Salaries & Benefits	$99,262	$85,811	$88,621	$91,661	$90,521	$96,905
53-Materials & Services						
6425-Vehicle Fuel, Supplies & Maint	5,500	5,936	7,000	16,249	17,000	17,224
6532-Maintenance/Other Supplies	6,175	13,300	12,000	6,130	12,000	25,000
Total 53-Materials & Services	$11,675	$19,236	$19,000	$22,379	$29,000	$42,224
54-Interfund Charges						
6902-Interfund Chg Central Supply	1,622	77	1,622	104	104	-
6903-Interfund Chg Cost Distrib	-	5,639	-	-	-	-
6907-Interfund Chg Vehicle Replace	5,225	14,479	7,867	7,867	7,867	7,868
6908-Interfund Chg Vehicle Maint.	6,327	28,996	7,332	7,332	7,332	7,424
Total 54-Interfund Charges	$13,174	$49,191	$16,821	$15,303	$15,303	$15,292
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$124,111	$154,238	$124,442	$129,343	$134,824	$154,421
Total 10203020-Graffiti Abatement Net	**$19,889**	**($5,002)**	**$19,558**	**$14,657**	**$9,176**	**($10,421)**

Planning Department



Department Summary

The Planning Department is one of the four departments that cumulatively make up the Community Development Department of the City.

The Planning Department provides professional advice to City Council, Planning Commission, residents, businesses, and developers regarding policies that guide the physical development of the community. The Department is responsible for updating and maintaining the General Plan, specific plans, zoning ordinance and development-related policy documents. It is also responsible for processing various land use, zoning, subdivision, design, sign applications, and hearing processes. Planning staff is available Monday through Friday to answer general questions regarding growth and development of the City, and to explain permit review requirements.

The budget year exemplified an extremely challenging period for the Planning Department. The year brought on changes in Department personnel al staff during a time of unprecedent growth and development interest in the community. In meeting these challenges, the Department relied upon the extraordinary efforts of staff (Planning Manager, Associate Planner, Assistant Planner, Administrative Assistant and a Planning Assistant on loan from the Parks and Recreation Department during the first 6 months of the previous fiscal year) and by retaining contract planners and consultants to perform planning and environmental services in order to the

meet expectations of the City Council, the citizens and business of the City and that of the development community.

Responsibility

The Planning Department is responsible for three distinct planning disciplines:

- ***Ministerial Permits:*** Processing of site plan reviews, sign permits, temporary use permits, zoning administrator permits, home business occupational permits and other non-discretionary permits.

- ***Current Development:*** Includes, use permits, precise plans, variances, parcel maps, tentative subdivision maps, vacation and abandonment of public right-of-way, zoning administrative permits, rezones, general plan amendments, and ordinance amendment requests, all of which require the discretionary approval of the Planning Department, the Planning Commission and/or City Council.

- ***Long Range Planning:*** Includes the maintenance or preparation of the City's General Plan and its elements, including annual housing program implementation reports required by the California Department of Housing and Community Development, annexations, specific plans, master plans, design guidelines and other documents specific to the future vitality of the City.

A primary function of the Department is to serve as a liaison to the Planning Commission. The Department also:

- Provides exemplary customer service to the citizens of Madera, including at the Planning counter, over the phone, in the field, and via email.

- Provides dedicated service to the development community, including implementation of the Community Development Department's Project Manager Program.

- Implements the City's General Plan, the various specific plans of the City and Zoning Ordinance.

- Processes land division entitlements in conformance with the Subdivision Map Act.

- Provides plan check reviews of new and remodeled residential, commercial, industrial and public buildings for compliance with state building codes as well for compliance with project conditions of approval.

- Provides site inspection of new/remodeled commercial, industrial and public buildings to ensure development conforms with project conditions of approval.

- Provides interdepartmental support with the preparation of environmental review and documentation for Capital Improvement Program projects as well as for state and federal grant funded programs and projects.

- Provides Geographic Information Systems (e.g., maps and data) support to multiple City departments.

- Provides intellectual support to all departments via preparation of a myriad of deliverables ranging from park design and placement, street landscaping, cannabis industry research, preparation of a development impact fee update assessment telecommunication ordinance, and spatial analysis regarding infrastructure placement.

Key Accomplishments

- Planning implemented procedures allowing full utilization of its services following the close of City offices to the public due to the pandemic. Customers were able to conduct all typical aspects of their needs including the submittal, review and processing of development and entitlement applications digitally.

  These services continued unabated even as Planning successfully migrated staff from their office in City Hall to temporary quarters at Public Works as well as their homes through the use of remote computer connections. This service model now exists as an available accommodation to staff should this be needed again or simply to provide additional methods to maximize office space efficiency and utilizing staffing resources from remote locations.

- Successfully amended the City Planning and Zoning Code to permit the cultivation, processing, manufacturing, testing, distribution and the sale of cannabis and cannabis products in certain zoning districts consistent with the Cannabis Regulatory Ordinance. Collaborated with the Administration Department in the preparation of the Cannabis Regulatory Ordinance.

Overview of entitlement accomplishments in FY 2021/22:

Type	*# of Applications*
Right-of-Way Abandonment	2
Annexation	5
Conditional Use Permit	23
CEQA/NEPA Environmental Review Assessment	32
General Plan Amendment	5
Home Occupational Permit	80
Lot Line Adjustment	2
Ordinance Text Amendment	2
Precise Plan	7
Preliminary Project Review	26
Prezone / Rezone	8
Sign Permit	64
Site Plan Review	51
Tentative Parcel Map	10
Tentative Subdivision Map	6
Temporary Use Permit	26
Variance	5
Zoning Administrator Permit	5

Entitlement Approvals Included:

- Completion of the Village D (Villages at Almond Grove) Specific Plan, General Plan text and land use map amendments, pre-zoning and annexation of 1,900 acres into the City, and certification of the supportive environmental impact report (EIR).
- Nine-acre, 144,300 Square Foot Multi-Tenant Flex-space Industrial Warehouse Project with the design capacity of serving up to 74 tenants.
- State of the art agriculture cold storage warehouse buildings with a combine total of 500,000 square feet on 30 acres in the Airport Industrial Park. Project will be constructed in two phases and will include extending Condor Drive north of Aviation Drive.
- Multiple tentative subdivision projects with a combined total of over 5,400 single family residential lots.
- Several multi-family apartment complexes providing a combined total of nearly 300 units. Each apartment complex will provide on-site complementary community center and recreation areas.
- In-N-Out Burger restaurant and drive-thru at the northeasterly corner of The Commons at Madera Fair Shopping Center.
- Dutch Bros Coffee drive-thru at the Vallarta Supermarket Center.
- Expansion of the Madera Ford Dealership to include 36,220 square foot vehicular service and maintenance building.
- New and expanded commercial developments – financial / banking, restaurants, automotive repair, drive-thru coffee house, medical and dental offices, professional offices, beauty salons, car wash, service stations.

Active Planning Projects:

- Telecommunication Ordinance
- Central Valley Hotel – A 5-Story, 94 Room Hotel
- Carmel Homes Phase IV - 226 Single Family Subdivision
- Pecan Stadium Links Ranch - 214 Single-Family Unit Subdivision
- Home Ranch V - 42 Unit Townhome Subdivision
- West Pecan Avenue 108 Unit Multi-Family Residential Development

Non-entitlement project tasks:

- Collaborated with outside agencies through the entitlement process of various commercial and residential projects.
- Assisted the Engineering Department with the preparation of CEQA and/or NEPA environmental documentation on several CIP projects.
- Completed numerous GIS projects in support of City departments, including mapping efforts on topics ranging from Council District realignment to transit route Dial-a-Ride mapping to airport land use

compatibility mapping to General Plan Land Use and Zoning District Mapping.

Goals & Performance Measures

- Continue to provide exemplary customer service to all segments of the population.
- Collaborate wherever possible with other departments to maximize the value of staff.
- Enter into an agreement with a strong consultant, to assist with the preparation and adoption of the North Madera Master Plan.
- Enter into an agreement with a consultant to assist with the preparation, adoption and certification of the Housing Element Update.
- Continue partnerships and collaboration with outside agencies and organizations with the preparation, adoption and implementation of ordinances, plans, and policies.
- Maintain the highest standards for the timely processing of planning entitlements, assuring that all applications are processed within suitable timeframes and scheduled to the earliest possible Planning Commission.
- Provide training opportunities for both staff and the Planning Commission, including attendance at the League of California Cities Planning Commissioners Conference and at the American Planning Association Conference.
- Continue efforts related to the adoption of updated zoning ordinance and the associated update of the Official Zoning Map of the City.
- Respond proactively to the direction of the Council, Planning Commission, and the City Manager to positively influence the betterment of the community.
- Assist with the preparation of a Development Impact Fee workshop before the Council.

Department Staffing & Structure

The Planning Department has 5 budgeted positions, 3 of which are filled. The Department is currently seeking to fill the Senior and the Associate Planner/Assistant Planner position. Should the Department continue to receive the volume of land use entitlement applications it received the previous fiscal year, the Department may continue to rely on the services of contract planners and/or planning and environmental consultant firms to perform planning and zoning entitlements, and environmental review and report preparation as directed by the Planning Department.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4137-New Projects	-	-	-	114,548	-	-
4231-Sale of Maps and Publications	-	-	50	-	-	-
4249-Zoning/Land Use/Annex Fees	(1,236)	-	200,000	311,596	311,600	200,000
Total 33-Charges for Services	$207,051	$197,485	$200,050	$426,144	$311,600	$200,000
48-Refunds						
4657-Miscellaneous Revenue	10	1,345	3,760	25	25	25
4659-Refunds and Reimbursements	-	-	-	4,025	4,025	-
Total 48-Refunds	$10	$1,345	$3,760	$4,050	$4,050	$25
Total Revenues	$207,061	$198,830	$203,810	$430,194	$315,650	$200,025
50-Salaries & Benefits						
5000-Salaries / Full-Time	226,895	272,039	329,406	301,332	301,055	372,541
5005-Salaries / Part-time	-	-	-	4,056	4,056	17,472
5100-Salaries / Overtime	36	-	2,500	9,967	9,970	10,000
5105-Salaries - Leave Payout	19,187	3,604	5,864	3,031	3,030	-
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	19,377	32,868	35,898	34,000	33,972	38,557
5302-Long Term Disability Insurance	7	16	940	1,162	1,161	1,014
5303-Life Insurance Premiums	178	333	358	338	338	331
5304-Workers Compensation Insurance	321	469	29,872	31,696	31,669	36,727
5305-Medicare Tax- Employer's Share	38	56	4,935	4,745	4,742	5,897
5306-Unfunded Accrued Liability	28,846	54,769	37,702	64,961	64,961	69,375
5307-Deferred Comp/Part-Time	2,388	-	2,511	152	152	655
5308-Deferred Compensation/Full-tim	74	59	9,298	8,070	8,070	10,591
5309-Unemployment Insurance	984	1,306	926	1,098	1,097	903
5310-Section 125 Benefit Allow.	45,133	66,885	65,448	71,212	71,212	80,538
Total 50-Salaries & Benefits	$390,396	$484,334	$525,658	$535,820	$535,485	$644,601
53-Materials & Services						
6402-Telephone & Fax Charges	2,914	5,996	2,958	3,864	3,858	3,858
6405-Copier Lease/Paper Charges	2,137	2,002	2,300	1,659	2,300	1,750
6411-Advertising/Bids and Notices	8,425	14,435	13,000	26,434	27,000	30,000
6414-Professional Dues	727	99	1,500	992	1,000	2,500
6415-Publications/Subscriptions	581	1,223	1,000	8	50	1,500
6416-Office Supplies/Expendable	-	76	11,400	3,321	3,500	10,000
6418-Postage / Other Mailing Charge	1,676	1,714	3,000	3,458	3,500	4,000
6419-Food	-	-	-	-	-	2,500
6440-Contracted Services	1,942	153,844	550,159	491,658	450,000	-
6451-Bank Service Charges	1,105	1,853	1,138	986	1,138	-
6530-Conference/Training/Ed	5,516	3,322	10,000	3,077	10,000	20,000
Total 53-Materials & Services	$26,722	$187,888	$596,455	$522,693	$502,346	$76,108
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	11,155	11,359	11,155	11,155	11,155	11,155
6902-Interfund Chg Central Supply	228	152	228	152	200	-
6903-Interfund Chg Cost Distrib	-	31,570	-	-	-	31,570
6918-Interfund Chg Comp Maint	26,236	25,772	26,236	26,236	26,236	22,643
6920-Interfund Chg Computer Replace	5,619	5,619	5,619	5,619	5,619	6,052
6924-Interfund Chg Motor Rental	1,047	-	800	800	800	857
Total 54-Interfund Charges	$44,285	$74,472	$44,038	$43,962	$44,010	$72,277
60-Capital Outlay						
6447-Cap/Master/Other Plan Updates	9	-	-	-	-	300,000
Total 60-Capital Outlay	$9	$0	$0	$0	$0	$300,000
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$461,412	$746,694	$1,166,151	$1,102,475	$1,081,841	$1,092,986
Total 10204100-Planning Net Surplus/(Deficit)	**($254,351)**	**($547,864)**	**($962,341)**	**($672,281)**	**($766,191)**	**($892,961)**

Building Department



Department Summary

The Building Division is one of the four divisions that cumulatively make up the Community Development Department.

The Building Division ensures the safe occupancy of buildings by verifying construction compliance with building and fire codes, which is achieved through the application and enforcement of State laws and City ordinances governing the construction, use, and maintenance of structures on private and public property. In this capacity, the Building Division administers federal, state, and municipal regulations regarding architectural compliance, structural stability, seismic safety, electrical, mechanical, plumbing, disabled access, energy conservation, green building, and tenant protection during construction.

Services provided by the division include public counter permitting operations, plan reviews, inspections, and maintenance of permit and construction records.

Responsibility

The Building Division is responsible for reviewing all activities associated with on-site construction projects. It administers the building permit process, which includes the submittal of building plans, subsequent plan check for compliance with City and State building code requirements, and the issuance of certificates of occupancy. The typical timing of this process varies. Plan review times for expedited projects range between 2-3 weeks, whereas typical projects range between 4-6 weeks. The City's Interim Fire Marshal acts as a consultant to the division and performs plan check reviews and field inspections to ensure compliance with California Fire Code.

Projects that may require a building permit include new construction, remodels, modifications to existing plumbing and/or electrical systems, and heavy mechanical equipment (heating, ventilation, and air conditioning systems).

Certain types of construction and installation projects that do not require a building permit include:

- Any structure less than 120 square feet without plumbing or electrical work
- Surface treatments (paint, tile, etc.)
- On-site concrete work, not in an accessible path
- Fences that do not require footings

The Permitting Process

- ***Over-the-counter***: These permits are common for single-family homeowners and are completed with relative ease saving the customer time. Common permits that do not require a plan check include water heater replacements, re-roofs, electrical service upgrades, window replacement, and HVAC replacements.
- ***Plan Check:*** More complex permits that require plans, such as new commercial/industrial buildings, new homes, tenant improvements, or extensive house remodels. As part of this process, applicants submit plans identifying proposed improvements. Staff reviews the plans for compliance with state building codes to ensure that minimum codes are met.
- ***Inspections:*** The building division has a 24-hour inspection request line. Inspections requested prior to 6:00 pm are completed the next business day.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- The Building Division was active in issuing 3,010 building permits with a total valuation of over $1.7 million.
- The Building Division has strived to meet its goals by conducting inspections to ensure compliance with governing codes, tracking permits and inspections and posting information to the City's website. All of this while providing exemplary customer service.

Notable projects include:

- Full Throttle Suspension and the adjacent Building B have continued progress and are nearing completion.
- Sugarpine Village – 5 Buildings including a Community Center was given certificate of occupancy.
- Ready Roast has completed an interior reconstruction and commenced a new addition to the plant.
- One new airplane hangar and an expansion of the Madera Jet Center.
- DMP, KB Homes and K Hovanian Homes all completed a significant portion of their remaining lots.
- Boot Barn opened a new retail outlet – certificate of occupancy was issued.
- The Veterans and Multi-Family projects in Downtown were issued temporary occupancy and certificate of occupancy should be granted prior to end of the fiscal year.

Goals & Performance Measures

- Prepare for adoption of the 2022 California Codes. The Building Department will continue to minimize local amendments to the code.
- Ensure compliance with codes for the construction, use, and occupancy of buildings and their affiliated components.
- Continue to provide exemplary customer service and foster great rapport with clientele
- Track issuance of permits, inspections, and certificates of occupancy
- Continue to build a strong relationship between departments and outside agencies
- Explore opportunities to further modernize and streamline operations, including the efficient digitization of building plan prints
- Respond to 100 percent of building permit field inspection on a next-business day basis. We have managed to meet this goal and it will continue to be our standard of care.
- Reduce the plan check review period from 4-6 weeks to 3 weeks for 75 percent of all plans. Due to a huge surge in permit activity this did not occur but we are continuing our efforts in this regard.
- Reduce the back-check process from 2 weeks to 8 business days for 50 percent of back checks. Due to a huge surge in permit activity this did not occur but we are continuing our efforts in this regard.

Annual Inspections

The following table highlights the number of inspections and inspection stops.

Workload Indicators		
	2020/21	*2021/22*
Building Inspections	16,331	20,369
Inspection Stops	5,933	6,520

Department Fund Summary

The Building Division has five budgeted positions, of which four are currently filled. The City also hired a part-time building inspector to assist and a contracted Fire Consultant that conducts review of plans for compliance with both the California Fire Code and the Building Code.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4100-Permit Fees - Oversize Permits	1,746	51,550	1,755	68,701	68,724	50,000
4104-Permits/Fire	114,944	124,170	115,518	123,038	123,150	110,000
4105-Permits/Building	850,644	1,219,114	1,000,000	842,664	845,772	900,000
4106-Permits/Electrical	23,912	41,226	24,032	34,560	34,896	27,500
4108-Permits/Mechanical	20,118	11,074	20,219	16,574	16,574	17,500
4109-Permits/Plumbing	16,209	16,418	16,290	19,766	19,840	17,500
4119-SMIP/City Share	(54)	121	(54)	238	238	200
4120-SB1473/City Share	(31)	(2)	(31)	-	-	-
4121-SB1186/City Share/Bldg	3,134	5,536	3,150	12,009	12,009	-
Total 31-Licenses & Permits	$1,030,622	$1,469,207	$1,180,879	$1,117,550	$1,121,203	$1,122,700
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	29,106	25,949	29,251	23,981	23,981	20,000
Total 32-Fines & Forfeiture	$29,106	$25,949	$29,251	$23,981	$23,981	$20,000
33-Charges for Services						
4103-Revenue/Energy Regulation Fees	19,575	28,925	20,000	19,825	19,900	18,000
4222-Overtime Fees	89,898	66,907	65,000	119,920	119,920	75,000
4225-Revenue/Plan Archival Fees	19,784	21,740	18,000	23,693	23,715	18,000
4226-Plan Check Fees	308,313	357,483	280,000	448,397	448,720	350,000
Total 33-Charges for Services	$437,570	$475,055	$383,000	$611,835	$612,255	$461,000
48-Refunds						
4657-Miscellaneous Revenue	49,421	3,312	4,000	2,306	2,308	2,500
4659-Refunds and Reimbursements	-	1,003	-	93	93	-
Total 48-Refunds	$49,421	$4,315	$4,000	$2,399	$2,401	$2,500
Total Revenues	$1,546,719	$1,974,526	$1,597,130	$1,755,765	$1,759,840	$1,606,200
50-Salaries & Benefits						
5000-Salaries / Full-Time	3,730	4,128	356,477	307,721	307,453	338,649
5005-Salaries / Part-time	-	-	-	4,039	4,040	30,184
5100-Salaries / Overtime	266	577	1,500	3,134	3,134	5,000
5105-Salaries - Leave Payout	8,483	2,740	4,732	17,733	15,570	-
5110-Salaries/Uniform Pay	250	250	500	500	500	500
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	36,288	38,981	44,367	38,911	38,884	39,372
5302-Long Term Disability Insurance	13	13	1,181	997	996	897
5303-Life Insurance Premiums	339	343	390	338	338	341
5304-Workers Compensation Insurance	602	422	32,219	32,913	32,664	34,258
5305-Medicare Tax- Employer's Share	4,498	4,505	5,466	5,209	5,175	5,671
5306-Unfunded Accrued Liability	56,363	69,323	73,667	81,686	81,686	87,956
5307-Deferred Comp/Part-Time	-	-	-	179	180	1,132
5308-Deferred Compensation/Full-tim	7,103	7,413	10,004	9,144	9,144	10,251
5309-Unemployment Insurance	840	690	900	1,011	1,010	931
5310-Section 125 Benefit Allow.	37,925	45,152	56,062	47,845	47,845	69,422
Total 50-Salaries & Benefits	$477,040	$499,947	$587,465	$551,360	$548,619	$624,564
53-Materials & Services						
6402-Telephone & Fax Charges	5,005	6,057	5,000	6,359	6,400	6,204
6405-Copier Lease/Paper Charges	-	-	-	181	-	1,250
6414-Professional Dues	-	265	1,000	2,185	2,200	1,800
6415-Publications/Subscriptions	5,456	2,827	3,000	7,273	7,400	7,000
6416-Office Supplies/Expendable	3,145	3,767	4,500	11,426	11,500	6,000
6418-Postage / Other Mailing Charge	527	1,252	1,500	1,098	1,500	1,500
6425-Vehicle Fuel, Supplies & Maint	2,327	2,699	3,500	3,866	3,800	4,098
6440-Contracted Services	261,415	278,316	290,000	368,682	369,000	335,000
6451-Bank Service Charges	25,753	13,852	26,525	9,550	10,000	7,500
6530-Conference/Training/Ed	1,487	219	5,500	4,477	4,500	9,000
Total 53-Materials & Services	$305,776	$309,482	$340,525	$415,097	$416,300	$379,352
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	10,043	10,227	10,043	10,043	10,043	10,043

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6902-Interfund Chg Central Supply	41	53	41	328	330	-
6903-Interfund Chg Cost Distrib	-	32,962	-	-	-	32,962
6907-Interfund Chg Vehicle Replace	3,617	3,617	3,683	3,683	3,683	3,683
6908-Interfund Chg Vehicle Maint.	6,786	7,307	7,059	7,059	7,059	7,158
6918-Interfund Chg Comp Maint	31,338	30,783	31,338	31,338	31,338	22,643
6920-Interfund Chg Computer Replace	7,697	7,697	7,697	7,697	7,697	6,052
6924-Interfund Chg Motor Rental	745	-	1,402	1,402	1,402	1,486
Total 54-Interfund Charges	$60,267	$92,646	$61,263	$61,550	$61,552	$84,027
58-Special Payments						
6562-Retiree Insurance Premiums	12,783	6,690	-	172	172	-
Total 58-Special Payments	$12,783	$6,690	$0	$172	$172	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$855,866	$908,765	$989,253	$1,028,179	$1,026,643	$1,087,943
Total 10204200-Building Net Surplus/(Deficit)	**$690,853**	**$1,065,761**	**$607,877**	**$727,586**	**$733,197**	**$518,257**

Engineering Department



Department Summary

The Engineering Department is one of the four divisions that cumulatively make up Madera's Community Development Department. The mission of the Engineering Department is to serve the needs of Madera residents by providing professional engineering services to the community and city government. The department is dedicated to maintaining the highest level of responsiveness, which serves to characterize a business-friendly environment to serving our community.

The Engineering Division includes both Inspection and Design. The Inspection team provides construction management and inspection services on private development projects, encroachment permit projects, and Capital Improvement Program projects.

The Design team provides engineering and public facility design, plan review, administration, permitting, and construction of public works and development projects, including infrastructure, Capital Improvement Program projects, and replacement projects.

In addition, the department is responsible for enhancing mobility and safety citywide through ongoing transportation planning, traffic engineering, and signal operations activities.

Responsibility

The Engineering Department, under the direction of the City Engineer, is charged with overseeing, planning, designing, and implementation of infrastructure projects.

Some of the department's functions include:

- Transportation, water, sanitary sewer and storm drain engineering
- Asset management of transportation, drainage and other city infrastructure. Long range planning for capacity and financial support (rate studies).
- Construction Management & Inspection (CM&I) – Managing capital improvement projects and public works contracts for city departments, inspection and oversight of private development grading, sanitary

sewer, water, storm water and improvements, inspection and oversight of all activity in the public right-of-way and provides project management and development services for civic projects

- Serve as the construction manager for city projects not initiated in the Engineering Department (i.e., Fire Station No. 58 and Transit Facility completed in previous fiscal years)
- Program, plan, design and administer the construction of the annual Capital Improvement Program in cooperation with other City departments
- Issue permits for work in the public right-of-way
- Inspect construction within the public right-of-way
- Plan check all development plans, parcel maps, subdivision maps including those that impact other department functions
- Manage the National Pollutant Discharge Elimination System (NPDES) program activities
- Manage traffic engineering and transportation planning activities
- Provide Interagency Coordination with agencies such as Caltrans, County of Madera, Madera Irrigation District, Madera County Transportation Commission and Authority (MCTC & MCTA)
- Implement Council programs and policies to meet the City's current and future infrastructure needs
- Provide ongoing, informative communications to City Council and residents regarding key objectives, challenges, and accomplishments
- Participation in the Sustainable Groundwater Management Act (SGMA) activities that includes preparation of the Groundwater Management Plan (GMP)
- Participate in the Technical Advisory Committee of the MCTC and MCTA and planning, programming, and oversight of local, state, and federal transportation funding sources.
- Provide support to City Departments in areas of infrastructure planning and construction

Key Accomplishments

The department accomplishments are most visible in the completion of projects, those that are moving forward at any given time, and assistance provided toward other endeavors of the Council. Overview of accomplishments in FY 2021/22:

- The Engineering Department implemented procedures at the beginning of the pandemic in 2020 that would allow full utilization of its services following the need to close offices. These procedures continue to allow customers the ability to conduct all typical aspects of their needs including permits and plan reviews as a couple of primary examples.

  These services continued unabated even as Engineering successfully migrated many employees from the office to their homes and now back to the office using remote computer connections. This service model now exists as an available accommodation to employees should this be needed again or simply to provide additional methods of utilizing employee resources from remote location, whether that be local or more distant locations such as Oakhurst or farther afield.

- Managed Phase II of the Olive Avenue Road Widening Project, where overhead utilities were undergrounded. This was done in advance of the Phase III Road construction portion, which is anticipated to advertise in early 2023, subject to ongoing coordination efforts with the Union Pacific Railroad

- Assisted in securing federal earmark funding for the Avenue 13 Sewer Trunk Main rehabilitation. Secured a consultant for design and project will move to construction in FY 22/23

- Worked collaboratively with multiple other committee members toward preparing a November 2022 ballot for extension of the Measure T program

Designed and managed various Road Rehabilitation or Miscellaneous Paving Projects including:

- City Street 3R and ADA, Cycle 2020-21 – various locations – Completed

- RMRA Seals and Overlay, Cycle 2019/20 – Completed
- RMRA Seals and Overlays, Cycle 2020/21 - In construction
- RMRA Seals and Overlay, Cycle 21/22 – in design
- Alley Paving Projects ALY-01, 03 – in design. Construction anticipated Fall, 2022

Managing design and construction of multiple pedestrian facilities including:

- Maple, Santa Cruz and Monterey Community Development Block Grant (CDBG) sidewalk project – Nearly Complete
- Lilly and Vineyard CDBG sidewalk project – Nearly Complete
- Schnoor Avenue sidewalk project from Sunset to Riverside (Congestion Management and Air Quality (CMAQ) and Measure T) – Plans are 30%
- Washington School sidewalk project (CMAQ) – Plans are 30%
- Affordable Housing and Sustainable Communities (AHSC) grant project which includes sidewalks, bike lanes, stop sign flashers, rapid flashing pedestrian crossing beacons – In process of retaining design consultant
- Granada Pedestrian and Bicycle Bridge crossing the Fresno River (CMAQ)
- Managed construction of new traffic signals at:
    - Howard Road and Westberry Boulevard – Completed
    - Howard Road and Granada Drive - Completed
- Lake and Adell Street Flashing Stop Signs on the north and southbound approaches - Completed
- Managed design and current construction activities of the Stadium Road and Gary Lane HAWK Signal - Completed
- Managing design of the Lake/4th/Central Intersection traffic signal following a study of alternatives. Design of a future signal is approaching 60 percent complete
- Managing design of traffic signals at the intersection of Olive Avenue at Knox and at Roosevelt as part of Olive Avenue Widening

Managing design and construction of sewer and water projects identified in the CIP

- New Water Storage Tank in northeast Madera
- New Water Well 37 on Granada Drive
- Complete planning and design for new water meters
- Completed or near complete projects during this last fiscal year was approximately $6M
- Through June 13, 2022, issued 270 encroachment permits of all types within the public right-of-way versus 359 same time last year and 331 two years ago
- Managed what is anticipated to be the busiest three years of development activity since 2007/08 fiscal year with the prior year (2020/21) being the highest.
- Engineering and Public Works worked collaboratively toward the installation of a crosswalk on Granada from Town and Country Park to the west side of Granada. Temporary crosswalk has been installed by Public Works as Engineering works toward remaining improvements using funding from a successful Highway Safety Improvement program grant. Full completion based is anticipated to occur in summer 2022.

Goals & Performance Measures

- Advance a project or projects to address necessary improvements to the Avenue 13 sewer pipeline recently identified as having significant age-related deterioration
- Continue to support the Council and its goals toward a more livable community through, in part, infrastructure that supports the community today and into the future

- Advance council infrastructure and planning priority projects in a manner that demonstrates the highest ideals of commitment to current and future residents
- Continue effort to recruit new team members with the continuing goal of reducing project backlog while minimizing impacts to the General Fund through continued allocations of staff time to those projects
- Complete site selection, environmental and preliminary design of new Water Storage Tank project
- Move the Northeast Tank, supporting pump station and transmission mains to completion of design and obtain necessary right-of-way for construction
- Continue to assist in the next phase of development within Village D Master Plan
- Initiate and complete a traffic study associated with the planned construction of Almond Avenue between Pine Street and Stadium Road as well as circulation on Stadium Road between Pecan Avenue and Olive Avenue
- Provide ongoing ADA improvements to city sidewalk facilities throughout the city as funding becomes available
- Continue to utilize and update the citywide pavement management system to improve the efficient use of available resources
- Present D Street Water Tower Evaluation results to Council (Study completed - tower is not in imminent threat)
- Continue support of SGMA activities identified previously

Department Fund Summary

The department is responsible for one departmental budget as well as numerous project and program related budgets that are too voluminous to repeat in this summary document.

The budget is comprised of multiple funds including:

- Local Transportations Funds
- Gas Taxes
- Staff time charges to projects in which staff has been assigned
- Landscape Maintenance District management fees
- Drainage System Operations Fund
- Private Development Impact Fees
- General Fund

Department Staffing & Structure

The department is currently budgeted with:

- 16 full-time positions (3 are vacant with 1 currently in the hiring process)
- 8 part-time positions; 3 are vacant with 2 of those vacant being interns. One intern is currently in hiring process.
- 2 part-time temporary Senior Engineers while recruitment continues for full time equivalents which have been vacant for approximately six months or more.
- 1 part-time trainee provided through the Senior Community Service program For FY 2022/23

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4100-Permit Fees - Oversize Permits	4,701	3,896	4,000	2,490	2,490	4,000
4104-Permits/Fire	49,123	50,609	45,000	39,928	39,928	45,000
Total 31-Licenses & Permits	$53,824	$54,505	$49,000	$42,418	$42,418	$49,000
33-Charges for Services						
4216-Inspection/Plan Check Fees	186,544	212,194	170,000	148,862	148,862	175,000
Total 33-Charges for Services	$186,544	$212,194	$170,000	$148,862	$148,862	$175,000
40-Interfund Charges						
4344-Interfund Chg ProgMgt/ICR	827,315	744,930	825,000	522,111	522,110	825,000
4347-Interfund Chg LAZone/ICR	50,818	43,757	47,457	51,072	51,072	50,086
Total 40-Interfund Charges	$878,133	$788,687	$872,457	$573,183	$573,182	$875,086
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	2,375	-	-	-	-	-
Total 47-Gains & Proceeds	$2,375	$0	$0	$0	$0	$0
48-Refunds						
4657-Miscellaneous Revenue	37,505	22,793	20,000	39,282	39,282	-
4659-Refunds and Reimbursements	949	-	-	9,363	9,363	-
Total 48-Refunds	$38,454	$22,793	$20,000	$48,645	$48,645	$0
49-Transfers In						
4355-Transfer-In	615,000	615,000	615,000	615,000	615,000	615,000
Total 49-Transfers In	$615,000	$615,000	$615,000	$615,000	$615,000	$615,000
Total Revenues	$1,774,330	$1,693,179	$1,726,457	$1,428,108	$1,428,107	$1,714,086
50-Salaries & Benefits						
5000-Salaries / Full-Time	775,625	930,998	1,188,055	1,046,507	1,046,061	1,296,221
5005-Salaries / Part-time	244,546	131,000	233,244	129,065	129,065	237,036
5100-Salaries / Overtime	7,215	6,708	5,500	3,782	3,782	5,500
5105-Salaries - Leave Payout	17,011	5,742	30,674	20,010	20,010	-
5110-Salaries/Uniform Pay	1,000	1,000	750	1,141	1,141	958
5200-Salaries - Auto & Expense Allo	886	895	900	893	893	900
5300-Public Employees Retirement Sy	507	2,656	137,371	119,102	119,057	141,735
5302-Long Term Disability Insurance	2,488	2,893	3,591	2,738	2,737	3,174
5303-Life Insurance Premiums	3	16	1,040	823	823	1,019
5304-Workers Compensation Insurance	102,526	109,956	132,912	120,215	120,170	140,594
5305-Medicare Tax- Employer's Share	15,613	16,263	22,683	18,161	18,156	23,106
5306-Unfunded Accrued Liability	156,504	186,306	204,552	220,589	220,589	238,768
5307-Deferred Comp/Part-Time	-	71	8,630	3,184	3,184	6,694
5308-Deferred Compensation/Full-tim	26,269	32,240	41,459	37,718	37,718	48,942
5309-Unemployment Insurance	-	22	4,225	3,440	3,439	3,402
5310-Section 125 Benefit Allow.	168,457	167,173	205,413	179,503	179,503	231,677
Total 50-Salaries & Benefits	$1,644,639	$1,745,328	$2,220,999	$1,906,871	$1,906,328	$2,379,726
53-Materials & Services						
6401-Gas and Electric Utilities	2,807	18,607	20,000	16,232	16,232	24,000
6402-Telephone & Fax Charges	8,099	10,891	10,000	10,421	10,450	10,530
6405-Copier Lease/Paper Charges	-	-	-	-	-	5,800
6411-Advertising/Bids and Notices	1,071	286	350	1,027	1,027	2,500
6415-Publications/Subscriptions	1,682	545	1,500	571	571	1,500
6416-Office Supplies/Expendable	-	-	6,000	9,822	9,900	6,500
6417-Software Costs	1,687	1,724	2,500	1,430	1,430	19,000
6418-Postage / Other Mailing Charge	-	-	-	-	-	3,000
6425-Vehicle Fuel, Supplies & Maint	4,556	4,228	4,000	5,568	5,800	5,902
6440-Contracted Services	52,820	84,386	214,278	220,208	185,000	240,565
6515-Taxes and Assessments	-	455	-	-	-	-
6530-Conference/Training/Ed	528	1,635	5,000	1,116	1,116	5,000
6532-Maintenance/Other Supplies	-	2,314	1,500	3,006	3,006	11,500
Total 53-Materials & Services	$79,331	$132,585	$265,128	$263,561	$234,532	$335,797

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	18,613	18,954	18,613	18,613	18,613	18,613
6902-Interfund Chg Central Supply	2,814	2,625	2,814	1,565	1,565	-
6903-Interfund Chg Cost Distrib	1	116,558	1	-	-	116,558
6907-Interfund Chg Vehicle Replace	3,576	4,993	5,888	5,888	5,888	5,888
6908-Interfund Chg Vehicle Maint.	9,900	9,945	12,263	12,263	12,263	12,436
6918-Interfund Chg Comp Maint	72,150	70,872	72,150	72,150	72,150	91,704
6920-Interfund Chg Computer Replace	16,177	16,177	16,177	16,177	16,177	24,510
6924-Interfund Chg Motor Rental	123	-	547	547	547	586
Total 54-Interfund Charges	$123,354	$240,124	$128,453	$127,203	$127,203	$270,295
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	738	1,761	738	738	-	1,653
Total 63-Transfer Out	$738	$1,761	$738	$738	$0	$1,653
Total Expenses	$1,848,062	$2,119,798	$2,615,318	$2,298,373	$2,268,063	$2,987,471
Total 10204300-Engineering Net Surplus/	**($73,732)**	**($426,619)**	**($888,861)**	**($870,265)**	**($839,956)**	**($1,273,385)**

Parks & Community Services Department



Department Summary

The Parks and Community Services (PCS) Department provides a wide range of direct services to the public and is divided into three major operational divisions:

- Administration
- Recreation & Community Services
- Parks Maintenance

The three divisions work collectively to provide high quality recreational pursuits, preservation of parks and open space areas, entertainment and leisure services to community members of all ages.

Subdivisions include sports, seniors, aquatics, landscape maintenance districts, median landscaping, and special events.

The PCS Department also hosts community special events such as Movies in the Park, the Pomegranate Festival, Walk the Trail Days, Senior Days, Free Swim Day, and most recently Madera Eats.

Responsibility

Administration:

- Development of grant applications and oversight of allocated funds
- Development of departmental policies
- Annual budget creation
- Contract oversight
- Payroll and other human resource management activities

Recreation & Community Services:

- Oversight and management of recreation facilities, such as community and youth centers, senior centers, the aquatic complex, and the skate park.
- Implementation and management of recreation programming for community members of all ages including educational and leisure classes; youth, adapted and adult sports; swimming lessons and other aquatics programming; day camps; after school programs; fitness/wellness programs; leadership and career preparedness; and drop-in recreation programs for youth, including sports, crafts, technology, and audio-engineering.
- Oversight of nutrition, recreation and leisure programs and services for senior citizens including those with special needs.

Parks Maintenance:

- Management, oversight, and maintenance of a variety of different sized parks, a cross-city trail system, and other greenbelts and walkways.
- Contract oversight and management for the efficient maintenance and operation of the municipal golf course.
- Oversight of citywide tree maintenance contract.
- Oversight of median island landscape maintenance activities citywide.
- Management of the landscape maintenance activities of the City's 80+ Landscape Maintenance Zones (LMZs).
- Oversight, maintenance, and protection of the City's urban forest.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Successfully awarded $1.9 Million grant under the Proposition 68 Statewide Park Program for the Olive Park Project. The grant performance period ends June 30, 2025, at which time Olive Park is scheduled to be completed.
- Successfully awarded $832,350 under the Clean CA Local Grant Program for a litter abatement project, beautification and improvement projects along the Fresno River and Vernon McCullough River Trail. The grant performance period ends June 30, 2024.
- Successfully awarded $177,952 grant under the 2018 Parks Bond Act Per Capita Grant Program, for improvements at Lions Town & Country Park. The grant performance period ends June 30, 2024.
- Successfully awarded $609,307 in FY22/23 CDBG Action Plan for McNally Park. The funding will be utilized for capital improvements at the park, including a play structure, water fountains, and basketball courts.
- After the emergency approval from state agencies to immediately begin removing excessive vegetation from the 4-mile stretch of the Fresno River that runs through the City, PCS Department staff actively participated in the collaboration to being clearing the riverbed of dry brush, grass, debris, and litter that had accumulated in the area. The collaboration consisted of various City staff, as well as the Madera Irrigation District and CalFire.
- Received a $30k donation for improvements of Ballfields 1 & 2 at Lions Town & Country Park. The city

completed an Invitation for Bids, and the project was completed in March 2022.

- Installed five motion capable exercise equipment stations along the Vernon McCullough River Trail, and eight motion capable exercise equipment stations along the walking trail at Lions Town & Country Park. The equipment installation was made possible through a $80k grant from Kaiser Foundation Hospitals.

- Coordinated and held two Walk the Trail Days events to raise awareness of the new exercise amenities at the trails, encourage regular exercise, and promote Healthy Eating Active Living. Local health-based organizations, as well as Madera Police Department, were invited to host informational booths.

- Secured a three-year Contractor Services Agreement with West Coast Arborist for citywide tree management and maintenance services, estimated at $150,000 per year.

- A new shade structure was installed and completed summer of 2021 at Centennial Park Pool Complex, providing much needed shelter from the sun to pool-users, as well as providing temperature reduction effects and making the area more aesthetically pleasing.

- After a massive leak was found in the large swimming pool at Centennial Park Pool Complex, staff worked with National Aquatics Services, Inc. to address repairs needed, as well as install new valves to main lines that needed upgrades.

- Replaced 25-year-old fountains inside the Pan American Community Center foyer. The new water fountains feature a high/low option to comply with ADA regulations, along with a water bottle filling station.

- Initiative to replace outdated fountain receptors at parks, starting with the purchase of two stainless steel receptors for Lions Town & Country Park.

- Reopened the Frank Bergon Senior Center. The Center provides a wide variety of classes, programs, and activities to promote healthy and independent living for individuals 55 years and older.

- Reopened the Centennial Pool Complex. The aquatics program is designed to provide the local community with opportunities for a safe, fun, low-cost summer of recreational swimming, lessons, and group rentals.

- Movies in the Park resumed in the summer of 2021 with roughly 800 Madera residents attending over an 8-night program.

- The Pomegranate Festival resumed November 2021 with upwards of 6,000 participants attending the event.

- A new series of outdoor events, known as Madera Eats, featuring food vendors and local small businesses were a success with the community. The events provide marketing opportunity to local businesses and boost community usage of parks.

- Successfully resumed numerous youth sports programs such as youth fall and spring baseball, tiny tikes baseball, tiny tikes basketball, tiny tikes soccer, tiny tikes football, tiny tikes track & field and youth basketball.

- Resumed participation in adult softball leagues and adult basketball leagues. Outdoor coed soccer league, open gym basketball and adult softball tournaments to resume as well.

- Continued coordinating the use of City facilities for COVID-19 testing centers and vaccination clinics through partnerships with local entities.

Goals & Performance Measures

- Continue to seek out new revenue sources to support departmental activities, vision, and goals.

- Develop Memorandum of Understanding specific to user groups and seek City Council approval.

- Develop a land banking strategy with the goal of securing land for future park development.

- Analyze participation in recreation leagues and camps with the goal of increasing registration levels.

- Analyze participation in sports leagues with the goal of increasing registration levels, as well as the introduction of new sports programs opportunities.

- Reintroduce the 4th of July Golf Tournament and Fireworks Celebration, with planning led by the City of Madera

- Reopen the Pan-Am Community Center Program and Services. The site houses the Pan-Am Senior Center, Afterschool and drop-in program, teen services and young adult activities, as well as a premiere community rental facility.

- Partner with the Madera Food Bank to provide food distribution sites at the senior centers to support low-income seniors.

Department Fund Summary

Department-wide temporary staffing reductions and re-assignments continued through FY 2021/22 as a direct result of the reduction/elimination of recreation programming due to the ongoing impacts of the COVID-19 pandemic.

The current budget reflects the following assumptions regarding programming:

- The 2022 Aquatics season will be limited to a small number of swim lessons to accommodate COVID-19 precautions. Pool rentals, public swim, and concessions will not resume until the 2022 season.

- Sports revenues and their corresponding expenditures are expected to return to pre-COVID levels in FY 2022/23.

- Outdoor rentals resumed in July 2021; however, indoor rentals will not reopen to 100 percent capacity until summer 2022.

- Senior services will resume late spring 2022; however, the status of the congregate meal program is still dependent on the Fresno Madera Area Agency on Aging fully transferring these services back to City management following a lift on COVID-19 restrictions.

- Recreation programming will resume on a limited basis to accommodate COVID-19 precautions. MUSD Fit/Foster Camp resuming summer 2021. The after-school program is expected to resume for the 2022/23 school year.

Department Staffing & Structure

The Parks and Community Services Department is responsible for 11 individual budgets, which include:

- Administration
- Aquatics
- Community & Recreation Centers
- Golf Course
- Landscape Maintenance District (LMD)
- Median Landscaping
- Parks Maintenance
- Recreation
- Senior Services
- Special Events
- Sports

Administration

The Administration Division is devoted to the management and oversight of the entire PCS Department. Specific functions include management of the department's purchasing, safety, policy, grant-writing, grant management, procedures, marketing, as well as all fiscal and contractual functions.

Aquatics

The Aquatics Program Budget provides for maintenance, operations, and staffing of the city's swimming pool complex. Revenue is received from a variety of sources including swimming lessons, special events, and pool rentals.

Community & Recreation Centers

The Centers Budget provides for personnel and maintenance and operations for the department's community centers. Centers included are the John W. Wells Youth Center, Pan-American Community Center, Bergon Senior Center, Youth

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4649-Admin Fees	8,930	288	11,000	7,728	8,000	12,000
Total 33-Charges for Services	$7,267	($62)	$11,000	$7,728	$8,000	$12,000
38-Local Grnt &Donation						
4301-Donations	-	3,500	-	2,500	2,500	-
Total 38-Local Grnt &Donation	$0	$3,500	$0	$2,500	$2,500	$0
48-Refunds						
4659-Refunds and Reimbursements	83	-	-	59	60	-
Total 48-Refunds	$83	$0	$0	$59	$60	$0
Total Revenues	$7,350	$3,438	$11,000	$10,287	$10,560	$12,000
50-Salaries & Benefits						
5000-Salaries / Full-Time	186,517	160,654	221,425	78,686	78,608	158,657
5005-Salaries / Part-time	15,477	-	21,750	18,736	18,736	45,360
5100-Salaries / Overtime	1,333	66	1,400	-	-	500
5105-Salaries - Leave Payout	11,124	12,682	3,420	2,647	2,647	-
5200-Salaries - Auto & Expense Allo	399	726	411	-	-	-
5300-Public Employees Retirement Sy	24,693	16,960	23,818	9,778	9,770	21,980
5302-Long Term Disability Insurance	528	455	460	194	194	332
5303-Life Insurance Premiums	237	201	192	94	94	193
5304-Workers Compensation Insurance	1,131	587	22,098	9,922	9,915	18,650
5305-Medicare Tax- Employer's Share	3,248	2,627	3,686	1,550	1,549	3,125
5306-Unfunded Accrued Liability	38,525	25,218	50,352	16,247	16,247	17,927
5307-Deferred Comp/Part-Time	5	-	868	-	-	-
5308-Deferred Compensation/Full-tim	5,665	2,971	9,092	3,304	3,301	6,856
5309-Unemployment Insurance	35	12	760	278	278	489
5310-Section 125 Benefit Allow.	38,756	38,754	33,769	19,464	19,464	28,278
Total 50-Salaries & Benefits	$362,222	$286,952	$393,501	$160,900	$160,803	$302,347
53-Materials & Services						
6402-Telephone & Fax Charges	3,323	2,805	3,000	3,235	3,200	3,156
6405-Copier Lease/Paper Charges	-	-	-	-	-	3,500
6410-Advertising/Job Announcements	-	-	-	4,897	4,900	-
6411-Advertising/Bids and Notices	-	-	-	-	-	1,000
6412-Advertising/Other	-	-	5,000	4,417	4,500	-
6413-Promotional Items	-	-	-	-	-	4,000
6416-Office Supplies/Expendable	1,230	-	1,200	233	250	1,200
6417-Software Costs	-	-	600	-	-	600
6440-Contracted Services	7,063	17,763	15,400	14,569	15,000	15,000
6530-Conference/Training/Ed	74	2,400	2,900	1,927	2,000	3,000
6532-Maintenance/Other Supplies	862	822	1,500	184	185	1,500
Total 53-Materials & Services	$14,172	$24,114	$29,600	$29,462	$30,035	$32,956
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	20,616	-	-	-	-
6918-Interfund Chg Comp Maint	40,302	39,588	40,302	40,302	40,302	16,982
6920-Interfund Chg Computer Replace	9,021	9,021	9,021	9,021	9,021	4,539
Total 54-Interfund Charges	$49,323	$69,225	$49,323	$49,323	$49,323	$21,521
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$425,717	$380,291	$472,424	$239,685	$240,161	$356,824
Total 10206000-Parks Administration Net	**($418,367)**	**($376,853)**	**($461,424)**	**($229,398)**	**($229,601)**	**($344,824)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4600-Assessments	1,642	1,536	1,650	874	874	1,500
Total 31-Licenses & Permits	$1,642	$1,536	$1,650	$874	$874	$1,500
33-Charges for Services						
4216-Inspection/Plan Check Fees	2,300	-	-	-	-	-
Total 33-Charges for Services	$2,300	$0	$0	$0	$0	$0
36-Federal Grants						
4434-Grants	-	80,000	-	-	-	3,025,302
Total 36-Federal Grants	$0	$80,000	$0	$0	$0	$3,025,302
38-Local Grnt &Donation						
4301-Donations	-	-	-	33,157	33,157	-
Total 38-Local Grnt &Donation	$0	$0	$0	$33,157	$33,157	$0
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	90,000	90,000	90,000	90,000	90,000	90,000
4347-Interfund Chg LAZone/ICR	66,073	52,873	66,073	61,712	61,711	60,521
Total 40-Interfund Charges	$156,073	$142,873	$156,073	$151,712	$151,711	$150,521
41-Rental Income						
4171-Rents and Leases/Athletic Fiel	20,244	2,878	9,000	19,172	20,000	10,000
4172-Field Utility Revenue	15,392	-	7,000	15,981	17,000	14,000
4173-Rents and Leases/Lions Pavil	(328)	(345)	5,000	6,445	7,000	7,000
4174-Rents and Leases/Rotary Pavil	(920)	(115)	5,000	5,035	5,500	6,500
4175-Rents and Leases/Millview Pavi	1,300	115	2,000	1,895	2,000	3,000
Total 41-Rental Income	$42,102	$3,493	$28,000	$48,528	$51,500	$40,500
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	14,022	-	-	-	-	-
Total 47-Gains & Proceeds	$14,022	$0	$0	$0	$0	$0
48-Refunds						
4657-Miscellaneous Revenue	18,934	(170)	5,000	310	310	5,000
4659-Refunds and Reimbursements	9,297	4,112	-	4,215	4,215	1,000
Total 48-Refunds	$28,231	$3,942	$5,000	$4,525	$4,525	$6,000
49-Transfers In						
4355-Transfer-In	180,000	180,000	180,000	180,000	180,000	180,000
4360-Transfer-In CIP	-	-	-	-	-	609,307
Total 49-Transfers In	$180,000	$180,000	$180,000	$180,000	$180,000	$789,307
Total Revenues	$424,370	$411,844	$370,723	$418,796	$421,767	$4,013,130
50-Salaries & Benefits						
5000-Salaries / Full-Time	15,423	7,506	448,808	504,402	504,403	605,653
5005-Salaries / Part-time	3,979	4,135	188,500	177,974	177,974	198,379
5100-Salaries / Overtime	8,864	7,421	16,000	21,662	21,663	18,000
5105-Salaries - Leave Payout	1,114	1,137	531	-	-	-
5110-Salaries/Uniform Pay	2,400	2,650	2,400	2,400	2,400	2,984
5300-Public Employees Retirement Sy	55,277	77,516	61,546	67,556	67,556	76,277
5302-Long Term Disability Insurance	54	26	1,474	1,610	1,610	1,970
5303-Life Insurance Premiums	685	835	678	701	701	848
5304-Workers Compensation Insurance	56,202	66,033	58,800	68,547	68,548	76,833
5305-Medicare Tax- Employer's Share	8,414	9,829	9,870	10,630	10,630	12,206
5306-Unfunded Accrued Liability	92,416	140,222	120,789	149,335	149,335	161,683
5307-Deferred Comp/Part-Time	5,180	3,077	7,069	6,216	6,216	7,439
5308-Deferred Compensation/Full-tim	17,395	22,354	18,633	20,362	20,362	27,802
5309-Unemployment Insurance	61	90	1,925	4,331	4,331	2,118
5310-Section 125 Benefit Allow.	180,451	203,078	164,959	188,250	188,250	253,881
Total 50-Salaries & Benefits	$1,028,543	$1,191,380	$1,101,982	$1,223,976	$1,223,979	$1,446,073

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
53-Materials & Services						
6401-Gas and Electric Utilities	50,547	28,591	42,884	46,326	46,400	50,000
6402-Telephone & Fax Charges	4,094	3,917	4,200	3,285	3,500	3,168
6416-Office Supplies/Expendable	541	-	1,000	592	600	1,000
6425-Vehicle Fuel, Supplies & Maint	35,778	45,496	40,000	67,226	68,000	71,260
6440-Contracted Services	152,506	175,449	242,599	252,377	250,000	478,500
6461-Safety Inspections/Repairs	468	-	500	-	-	500
6530-Conference/Training/Ed	-	-	500	316	500	500
6532-Maintenance/Other Supplies	89,491	105,163	108,908	137,578	137,600	117,000
Total 53-Materials & Services	$334,474	$359,558	$440,591	$506,101	$506,600	$721,928
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	8,077	7,778	8,077	8,077	9,000	8,077
6902-Interfund Chg Central Supply	22,666	17,922	22,666	30,407	31,000	-
6903-Interfund Chg Cost Distrib	-	83,348	-	-	-	83,348
6907-Interfund Chg Vehicle Replace	51,322	49,604	57,930	57,930	57,930	70,396
6908-Interfund Chg Vehicle Maint.	92,569	93,466	97,218	97,218	97,218	96,667
6918-Interfund Chg Comp Maint	14,417	14,162	14,417	14,417	14,417	22,643
6920-Interfund Chg Computer Replace	3,048	3,048	3,048	3,048	3,048	6,052
6924-Interfund Chg Motor Rental	1,168	-	10,756	10,756	10,756	12,835
Total 54-Interfund Charges	$193,267	$269,328	$214,112	$221,853	$223,369	$300,018
55-Functional Expenses						
6501-Parks Online Registration	7,825	960	7,500	6,157	6,500	7,500
Total 55-Functional Expenses	$7,825	$960	$7,500	$6,157	$6,500	$7,500
58-Special Payments						
6560-Liability / Property Insurance	927	1,080	1,469	1,558	1,600	1,836
Total 58-Special Payments	$927	$1,080	$1,469	$1,558	$1,600	$1,836
60-Capital Outlay						
7030-Facilities And Improvements	-	-	76,879	80,152	80,152	852,259
7040-Parks/Facilities Equipment	24,176	-	255,000	82,748	150,000	2,804,350
Total 60-Capital Outlay	$24,176	$0	$331,879	$162,900	$230,152	$3,656,609
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	4,953	11,389	4,953	4,953	4,953	12,890
Total 63-Transfer Out	$4,953	$11,389	$4,953	$4,953	$4,953	$12,890
Total Expenses	$1,594,165	$1,833,695	$2,102,486	$2,127,498	$2,197,153	$6,146,854
Total 10206100-Parks Net Surplus/(Deficit)	**($1,169,795)**	**($1,421,851)**	**($1,731,763)**	**($1,708,702)**	**($1,775,386)**	**($2,133,724)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4347-Interfund Chg LAZone/ICR	275,265	237,015	275,265	276,640	276,640	271,299
Total 40-Interfund Charges	$275,265	$237,015	$275,265	$276,640	$276,640	$271,299
Total Revenues	$275,265	$237,015	$275,265	$276,640	$276,640	$271,299
50-Salaries & Benefits						
5000-Salaries / Full-Time	1,789	-	100,876	109,100	109,100	114,122
5005-Salaries / Part-time	86,462	69,211	87,000	60,030	60,030	180,000
5100-Salaries / Overtime	2,996	1,670	-	6,943	6,943	2,000
5105-Salaries - Leave Payout	946	-	-	-	-	-
5110-Salaries/Uniform Pay	500	500	500	500	500	500
5300-Public Employees Retirement Sy	10,522	10,109	10,148	10,143	10,143	10,825
5302-Long Term Disability Insurance	4	-	286	282	282	319
5303-Life Insurance Premiums	147	151	144	143	143	154
5304-Workers Compensation Insurance	17,725	17,176	16,909	17,439	17,440	26,820
5305-Medicare Tax- Employer's Share	2,711	2,536	2,841	2,663	2,663	4,444
5306-Unfunded Accrued Liability	12,502	13,958	16,340	17,021	17,021	18,385
5307-Deferred Comp/Part-Time	2,845	2,570	3,262	2,417	2,418	6,750
5308-Deferred Compensation/Full-tim	75	-	4,237	4,236	4,236	5,281
5309-Unemployment Insurance	1,644	1,340	525	1,053	1,053	478
5310-Section 125 Benefit Allow.	40,711	37,678	37,100	38,573	38,573	50,579
Total 50-Salaries & Benefits	$277,801	$258,243	$280,168	$270,543	$270,545	$420,657
53-Materials & Services						
6425-Vehicle Fuel, Supplies & Maint	2,637	4,453	6,000	7,125	7,200	7,553
Total 53-Materials & Services	$2,637	$4,453	$6,000	$7,125	$7,200	$7,553
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	12,304	-	-	-	-
6907-Interfund Chg Vehicle Replace	6,067	6,000	6,867	6,867	6,867	8,067
6908-Interfund Chg Vehicle Maint.	11,646	12,542	12,115	12,115	12,115	12,875
Total 54-Interfund Charges	$17,713	$30,846	$18,982	$18,982	$18,982	$20,942
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$298,151	$293,542	$305,150	$296,650	$296,727	$449,152
Total 10206110-Landscape Mntc Dist Services	**($22,886)**	**($56,527)**	**($29,885)**	**($20,010)**	**($20,087)**	**($177,853)**

(10206120)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	119,100	119,100	119,100	119,100	119,100	134,580
Total 49-Transfers In	$119,100	$119,100	$119,100	$119,100	$119,100	$134,580
Total Revenues	$119,100	$119,100	$119,100	$119,100	$119,100	$134,580
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	-	-	-	-	7,729
5300-Public Employees Retirement Sy	-	-	-	-	-	760
5302-Long Term Disability Insurance	-	-	-	-	-	33
5303-Life Insurance Premiums	-	-	-	-	-	10
5304-Workers Compensation Insurance	-	-	-	-	-	696
5305-Medicare Tax- Employer's Share	-	-	-	-	-	95
5308-Deferred Compensation/Full-tim	-	-	-	-	-	337
5309-Unemployment Insurance	-	-	-	-	-	37
5310-Section 125 Benefit Allow.	-	-	-	-	-	1,150
Total 50-Salaries & Benefits	$0	$0	$0	$0	$0	$10,847
53-Materials & Services						
6440-Contracted Services	91,104	134,580	134,580	139,650	140,000	134,580
Total 53-Materials & Services	$91,104	$134,580	$134,580	$139,650	$140,000	$134,580
Total Expenses	$91,104	$134,580	$134,580	$139,650	$140,000	$145,427
Total 10206120-Median Landscaping Net	**$27,996**	**($15,480)**	**($15,480)**	**($20,550)**	**($20,900)**	**($10,847)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4185-Program Fees Revenue	8,773	-	5,000	-	-	10,000
4186-Leisure/Enrichment Fees	4,909	-	3,000	-	-	3,000
4258-Concession	4,833	-	3,500	656	700	5,000
4683-Program Revenue	86,140	-	130,000	-	-	-
Total 33-Charges for Services	$104,655	$0	$141,500	$656	$700	$18,000
36-Federal Grants						
4434-Grants	-	25,000	-	-	-	-
Total 36-Federal Grants	$0	$25,000	$0	$0	$0	$0
38-Local Grnt &Donation						
4301-Donations	2,238	(90)	2,244	-	-	2,500
Total 38-Local Grnt &Donation	$2,238	($90)	$2,244	$0	$0	$2,500
48-Refunds						
4659-Refunds and Reimbursements	-	-	10,999	24,999	25,000	25,000
Total 48-Refunds	$0	$0	$10,999	$24,999	$25,000	$25,000
Total Revenues	$106,893	$24,910	$154,743	$25,655	$25,700	$45,500
50-Salaries & Benefits						
5000-Salaries / Full-Time	129,914	45,360	153,122	49,350	49,350	51,380
5005-Salaries / Part-time	149,845	12,982	257,550	84,246	84,246	266,106
5100-Salaries / Overtime	1,504	591	2,000	675	675	2,400
5105-Salaries - Leave Payout	250	-	242	5,575	5,575	-
5110-Salaries/Uniform Pay	-	-	125	-	-	-
5300-Public Employees Retirement Sy	1,657	232	16,274	6,773	6,774	7,637
5302-Long Term Disability Insurance	431	150	478	161	161	188
5303-Life Insurance Premiums	143	48	172	55	55	68
5304-Workers Compensation Insurance	2,163	227	37,153	13,921	13,921	28,218
5305-Medicare Tax- Employer's Share	4,255	891	5,977	2,126	2,126	4,773
5306-Unfunded Accrued Liability	21,698	7,287	28,359	11,515	11,515	12,562
5307-Deferred Comp/Part-Time	5,263	354	9,734	2,526	2,526	9,112
5308-Deferred Compensation/Full-tim	5,354	1,903	6,437	1,983	1,984	2,363
5309-Unemployment Insurance	205	-	807	1,906	1,906	479
5310-Section 125 Benefit Allow.	43,371	8,432	24,386	13,118	13,118	19,788
Total 50-Salaries & Benefits	$433,999	$92,367	$542,816	$193,930	$193,932	$405,074
53-Materials & Services						
6401-Gas and Electric Utilities	30,473	10,076	25,373	11,575	13,000	25,000
6402-Telephone & Fax Charges	769	764	800	658	800	672
6412-Advertising/Other	2,077	483	1,200	717	750	1,200
6416-Office Supplies/Expendable	628	137	500	65	100	1,000
6417-Software Costs	-	-	500	119	200	500
6440-Contracted Services	5,999	2,390	1,400	1,668	2,000	10,000
6445-Field Trips	2,222	-	4,000	-	-	4,000
6480-Program Expense	2,146	483	13,000	-	-	13,000
6518-Other Supplies	2,734	-	2,400	-	-	2,000
6530-Conference/Training/Ed	235	2,261	5,200	43	500	3,500
6532-Maintenance/Other Supplies	5,429	11,927	19,000	15,491	19,000	12,100
Total 53-Materials & Services	$52,712	$28,521	$73,373	$30,336	$36,350	$72,972
54-Interfund Charges						
6902-Interfund Chg Central Supply	184	-	184	-	300	-
6903-Interfund Chg Cost Distrib	-	4,851	-	-	-	4,851
6907-Interfund Chg Vehicle Replace	-	583	-	-	-	-
6908-Interfund Chg Vehicle Maint.	-	4,736	-	-	-	-
6924-Interfund Chg Motor Rental	9,946	6,327	-	-	-	-
Total 54-Interfund Charges	$10,130	$16,497	$184	$0	$300	$4,851
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(10206200)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8210-Transfers Out/Debt Service	2,891	4,014	2,891	2,891	2,891	3,467
Total 63-Transfer Out	$2,891	$4,014	$2,891	$2,891	$2,891	$3,467
Total Expenses	$499,732	$141,399	$619,264	$227,157	$233,473	$486,364
Total 10206200-Recreation Net Surplus/	**($392,839)**	**($116,489)**	**($464,521)**	**($201,502)**	**($207,773)**	**($440,864)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4460-F.M.A.A.A. Grant - Transportat	16,872	-	-	-	-	-
4463-F.M.A.A.A. Site Management	25,677	-	-	-	-	56,872
Total 36-Federal Grants	$42,549	$0	$0	$0	$0	$56,872
38-Local Grnt &Donation						
4303-Donations/C-1	1,631	-	-	-	-	1,000
4304-Donations/C-2	425	-	-	-	-	-
4314-Donations/Transportation	185	-	-	-	-	-
4315-Fundraising	4,773	100	5,000	-	-	2,500
Total 38-Local Grnt &Donation	$7,014	$100	$5,000	$0	$0	$3,500
49-Transfers In						
4355-Transfer-In	39,238	87,454	39,238	39,238	39,238	21,402
Total 49-Transfers In	$39,238	$87,454	$39,238	$39,238	$39,238	$21,402
Total Revenues	$88,801	$87,554	$44,238	$39,238	$39,238	$81,774
50-Salaries & Benefits						
5000-Salaries / Full-Time	2,839	-	54,292	11,780	11,780	28,304
5005-Salaries / Part-time	804	-	54,043	7,896	7,896	111,540
5100-Salaries / Overtime	492	1,261	1,000	200	200	500
5105-Salaries - Leave Payout	-	-	242	6,057	6,057	-
5300-Public Employees Retirement Sy	482	-	17,436	2,065	2,065	3,983
5302-Long Term Disability Insurance	11	-	187	34	34	93
5303-Life Insurance Premiums	2	-	54	13	13	36
5304-Workers Compensation Insurance	373	-	9,840	2,374	2,374	7,515
5305-Medicare Tax- Employer's Share	48	-	1,620	378	378	1,237
5306-Unfunded Accrued Liability	18,651	15,472	24,376	4,655	4,655	5,517
5307-Deferred Comp/Part-Time	378	-	99	123	123	2,047
5308-Deferred Compensation/Full-tim	2,072	2,257	2,280	437	438	1,341
5309-Unemployment Insurance	24	-	591	93	93	367
5310-Section 125 Benefit Allow.	9,020	8,424	8,260	4,020	4,021	14,626
Total 50-Salaries & Benefits	$165,332	$96,139	$174,320	$40,125	$40,127	$177,106
53-Materials & Services						
6401-Gas and Electric Utilities	867	626	742	602	742	750
6402-Telephone & Fax Charges	2,694	2,552	3,000	2,312	3,000	2,328
6412-Advertising/Other	-	-	-	-	-	200
6416-Office Supplies/Expendable	826	128	500	122	250	750
6425-Vehicle Fuel, Supplies & Maint	11	-	50	-	-	300
6440-Contracted Services	8	-	500	-	500	20,000
6445-Field Trips	3,369	-	5,000	31	1,000	5,000
6530-Conference/Training/Ed	102	20	500	130	500	500
6532-Maintenance/Other Supplies	3,080	8,971	4,700	2,888	4,700	4,500
Total 53-Materials & Services	$32,150	$29,374	$14,992	$6,085	$10,692	$34,328
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	6,368	-	-	-	6,368
6924-Interfund Chg Motor Rental	-	2,302	-	-	-	-
Total 54-Interfund Charges	$0	$8,670	$0	$0	$0	$6,368
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	85	249	85	85	85	165
8260-Transfer-Out CIP	-	-	6,510	-	-	-
Total 63-Transfer Out	$85	$249	$6,595	$85	$85	$165
Total Expenses	$197,567	$134,432	$195,907	$46,295	$50,904	$217,967
Total 10206218-Sr Citizen Community Service	**($108,766)**	**($46,878)**	**($151,669)**	**($7,057)**	**($11,666)**	**($136,193)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4502-County Reimbursement/ADC	-	-	423	-	-	-
Total 48-Refunds	$0	$0	$423	$0	$0	$0
Total Revenues	$0	$0	$423	$0	$0	$0
50-Salaries & Benefits						
5005-Salaries / Part-time	744	-	766	-	-	-
5105-Salaries - Leave Payout	-	-	145	-	-	-
5304-Workers Compensation Insurance	74	-	76	-	-	-
5305-Medicare Tax- Employer's Share	11	-	12	-	-	-
5307-Deferred Comp/Part-Time	28	-	29	-	-	-
5309-Unemployment Insurance	22	-	23	-	-	-
Total 50-Salaries & Benefits	$879	$0	$1,051	$0	$0	$0
53-Materials & Services						
6401-Gas and Electric Utilities	-	-	708	-	-	-
Total 53-Materials & Services	$0	$0	$708	$0	$0	$0
Total Expenses	$879	$0	$1,759	$0	$0	$0
Total 10206219-Sr Citizen Therapeutic	**($879)**	**$0**	**($1,336)**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4200-Adult Sport Fees	-	(630)	22,000	10,099	17,500	22,000
4248-Revenue/Youth Sports	(19,700)	(110)	45,000	51,750	54,500	45,000
Total 33-Charges for Services	$39,137	$1,600	$67,000	$61,849	$72,000	$67,000
Total Revenues	$39,137	$1,600	$67,000	$61,849	$72,000	$67,000
50-Salaries & Benefits						
5000-Salaries / Full-Time	3,342	-	18,539	13,594	13,595	11,888
5005-Salaries / Part-time	36,339	602	81,200	40,836	40,837	109,545
5100-Salaries / Overtime	281	18	1,000	187	187	500
5105-Salaries - Leave Payout	175	-	145	-	-	-
5110-Salaries/Uniform Pay	-	-	88	-	-	-
5300-Public Employees Retirement Sy	1,697	294	1,874	1,638	1,638	1,138
5302-Long Term Disability Insurance	7	-	62	37	37	37
5303-Life Insurance Premiums	24	4	26	15	15	15
5304-Workers Compensation Insurance	5,119	369	9,074	5,267	5,268	10,725
5305-Medicare Tax- Employer's Share	801	54	1,517	821	821	1,836
5306-Unfunded Accrued Liability	2,589	-	3,383	-	-	2,498
5307-Deferred Comp/Part-Time	1,241	21	3,083	1,493	1,494	4,127
5308-Deferred Compensation/Full-tim	668	117	782	477	477	563
5309-Unemployment Insurance	970	20	840	898	898	649
5310-Section 125 Benefit Allow.	7,202	1,086	7,698	4,867	4,867	6,143
Total 50-Salaries & Benefits	$77,640	$5,584	$129,311	$70,130	$70,134	$149,664
53-Materials & Services						
6412-Advertising/Other	170	-	200	10	100	1,000
6416-Office Supplies/Expendable	76	119	100	171	200	400
6440-Contracted Services	349	-	-	-	-	10,000
6532-Maintenance/Other Supplies	9,713	694	16,000	16,779	17,000	10,000
Total 53-Materials & Services	$10,308	$813	$16,300	$16,960	$17,300	$21,400
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	155	-	-	-	155
Total 54-Interfund Charges	$0	$155	$0	$0	$0	$155
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$87,948	$6,552	$145,611	$87,090	$87,434	$171,219
Total 10206220-Sports Programs Net Surplus/	**($48,811)**	**($4,952)**	**($78,611)**	**($25,241)**	**($15,434)**	**($104,219)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4238-Public Swim	5,451	-	4,000	-	-	10,000
4258-Concession	4,423	-	4,000	-	-	7,000
4259-Lessons	3,254	-	13,000	-	-	10,000
4260-Pool Rentals	2,160	-	7,500	-	250	8,000
Total 33-Charges for Services	$14,568	$0	$28,500	$0	$250	$35,000
Total Revenues	$14,568	$0	$28,500	$0	$250	$35,000
50-Salaries & Benefits						
5000-Salaries / Full-Time	19,651	1,323	23,847	8,925	8,925	16,982
5005-Salaries / Part-time	39,646	904	54,243	17,316	17,317	103,780
5100-Salaries / Overtime	302	9	750	255	255	500
5105-Salaries - Leave Payout	-	-	48	-	-	-
5300-Public Employees Retirement Sy	4,265	330	4,992	2,838	2,839	2,390
5302-Long Term Disability Insurance	70	4	77	29	29	56
5303-Life Insurance Premiums	28	2	30	11	11	22
5304-Workers Compensation Insurance	5,483	229	7,095	2,478	2,478	9,672
5305-Medicare Tax- Employer's Share	905	33	1,179	390	390	1,637
5306-Unfunded Accrued Liability	5,799	-	7,579	-	-	4,502
5307-Deferred Comp/Part-Time	1,175	6	1,724	347	348	3,457
5308-Deferred Compensation/Full-tim	812	56	1,002	356	356	805
5309-Unemployment Insurance	1,080	8	817	184	184	779
5310-Section 125 Benefit Allow.	5,557	516	8,981	3,771	3,771	8,776
Total 50-Salaries & Benefits	$84,773	$3,420	$112,364	$36,900	$36,903	$153,358
53-Materials & Services						
6401-Gas and Electric Utilities	18,974	18,596	14,355	20,790	21,000	20,000
6402-Telephone & Fax Charges	214	277	250	253	300	264
6428-Repairs	-	-	-	-	-	7,500
6440-Contracted Services	9,210	21,731	16,000	23,168	22,100	12,500
6460-Pre-Employment Costs	-	-	1,300	-	-	1,300
6515-Taxes and Assessments	-	-	700	-	-	-
6530-Conference/Training/Ed	-	-	1,800	1,135	1,500	1,800
6532-Maintenance/Other Supplies	6,482	8,788	12,000	6,368	7,000	14,000
Total 53-Materials & Services	$34,880	$49,392	$46,405	$51,714	$51,900	$57,364
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	4,013	3,864	4,013	4,013	4,013	4,013
6902-Interfund Chg Central Supply	176	-	176	-	250	-
6903-Interfund Chg Cost Distrib	-	102	-	-	-	102
Total 54-Interfund Charges	$4,189	$3,966	$4,189	$4,013	$4,263	$4,115
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	1,594	7,408	1,594	1,594	1,594	5,538
8260-Transfer-Out CIP	-	-	1,420	-	-	-
Total 63-Transfer Out	$1,594	$7,408	$3,014	$1,594	$1,594	$5,538
Total Expenses	$125,436	$64,186	$165,972	$94,221	$94,660	$220,375
Total 10206230-Aquatics Programs Net	**($110,868)**	**($64,186)**	**($137,472)**	**($94,221)**	**($94,410)**	**($185,375)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4261-Programs Fees	-	-	-	9,527	9,528	9,527
Total 33-Charges for Services	$0	$0	$0	$9,527	$9,528	$9,527
36-Federal Grants						
4434-Grants	8,000	9,000	8,024	-	-	-
Total 36-Federal Grants	$8,000	$9,000	$8,024	$0	$0	$0
38-Local Grnt &Donation						
4301-Donations	-	300	-	-	-	-
Total 38-Local Grnt &Donation	$0	$300	$0	$0	$0	$0
41-Rental Income						
4154-Mex-Am Center Rents	1,440	-	700	-	-	1,500
4155-Pan Am Center Rents	(880)	(240)	3,200	-	-	3,000
4167-Rents and Leases Income	27,705	21,963	26,000	18,432	10,000	37,000
4168-Rents/ Pan Am Center	13,045	(3,190)	9,500	-	-	16,500
4181-Youth Program Leases	875	-	-	-	-	-
4183-Rents/Youth Hut	1,375	-	1,500	-	-	2,000
Total 41-Rental Income	$40,555	$14,518	$40,900	$18,432	$10,000	$60,000
48-Refunds						
4657-Miscellaneous Revenue	-	-	-	-	-	5,000
4659-Refunds and Reimbursements	-	-	-	291	291	-
Total 48-Refunds	$0	$0	$0	$291	$291	$5,000
Total Revenues	$48,555	$23,818	$48,924	$28,250	$19,819	$74,527
50-Salaries & Benefits						
5000-Salaries / Full-Time	6,118	-	31,781	16,800	16,800	16,982
5005-Salaries / Part-time	37,028	1,370	62,850	33,690	33,691	75,000
5100-Salaries / Overtime	329	123	500	405	405	500
5300-Public Employees Retirement Sy	1,190	-	10,952	4,849	4,849	2,390
5302-Long Term Disability Insurance	18	-	112	56	56	56
5303-Life Insurance Premiums	6	-	43	22	22	23
5304-Workers Compensation Insurance	6,350	559	8,562	4,941	4,941	6,876
5305-Medicare Tax- Employer's Share	978	80	1,414	754	754	1,155
5306-Unfunded Accrued Liability	11,402	-	14,903	-	-	8,261
5307-Deferred Comp/Part-Time	542	30	1,052	756	756	2,250
5308-Deferred Compensation/Full-tim	1,136	167	1,335	678	679	804
5309-Unemployment Insurance	31	-	455	452	452	191
5310-Section 125 Benefit Allow.	14,197	1,547	13,196	6,952	6,953	8,775
Total 50-Salaries & Benefits	$118,074	$8,536	$147,155	$70,355	$70,358	$123,263
53-Materials & Services						
6401-Gas and Electric Utilities	120,206	78,176	96,963	58,330	60,000	85,000
6402-Telephone & Fax Charges	23,983	29,344	28,000	28,711	29,000	28,740
6412-Advertising/Other	-	-	500	-	-	-
6416-Office Supplies/Expendable	33	-	150	488	500	100
6428-Repairs	-	-	-	-	-	10,000
6440-Contracted Services	99,886	83,787	101,000	100,377	101,000	96,000
6480-Program Expense	-	119	2,000	62	100	2,000
6530-Conference/Training/Ed	-	-	300	-	-	-
6532-Maintenance/Other Supplies	186	-	15,000	18,394	18,500	15,000
Total 53-Materials & Services	$253,612	$197,212	$243,913	$206,362	$209,100	$236,840
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	140,056	134,734	140,056	140,056	140,056	140,056
6902-Interfund Chg Central Supply	2,158	9	2,158	-	2,500	-
6903-Interfund Chg Cost Distrib	-	229	-	-	-	229
6918-Interfund Chg Comp Maint	17,330	17,023	17,330	17,330	17,330	47,550
6920-Interfund Chg Computer Replace	3,664	3,664	3,664	3,664	3,664	12,709
Total 54-Interfund Charges	$163,208	$155,659	$163,208	$161,050	$163,550	$200,544

(10206240)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
60-Capital Outlay						
7030-Facilities And Improvements	-	-	-	-	-	25,000
Total 60-Capital Outlay	$0	$0	$0	$0	$0	$25,000
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	9,593	31,140	9,593	9,593	9,593	15,485
8260-Transfer-Out CIP	-	-	112,468	-	-	-
Total 63-Transfer Out	$9,593	$31,140	$122,061	$9,593	$9,593	$15,485
Total Expenses	$544,487	$392,547	$676,337	$447,360	$452,601	$601,132
Total 10206240-Comm & Rec Centers Net	**($495,932)**	**($368,729)**	**($627,413)**	**($419,110)**	**($432,782)**	**($526,605)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4260-Pool Rentals	-	-	-	-	-	3,000
4683-Program Revenue	14,868	40,000	-	-	40,000	40,000
Total 33-Charges for Services	$14,868	$40,000	$0	$0	$40,000	$43,000
36-Federal Grants						
4434-Grants	4,000	-	-	-	-	-
Total 36-Federal Grants	$4,000	$0	$0	$0	$0	$0
38-Local Grnt &Donation						
4301-Donations	9,142	-	-	156	156	20,000
4315-Fundraising	3,280	-	-	2,948	2,995	2,500
Total 38-Local Grnt &Donation	$12,422	$0	$0	$3,104	$3,151	$22,500
48-Refunds						
4657-Miscellaneous Revenue	-	-	-	-	-	-
Total 48-Refunds	$0	$0	$0	$0	$0	$0
Total Revenues	$31,290	$40,000	$0	$3,104	$43,151	$65,500
50-Salaries & Benefits						
5000-Salaries / Full-Time	42,505	12,035	50,606	17,969	17,969	25,723
5005-Salaries / Part-time	3,725	-	10,050	4,034	4,034	18,750
5100-Salaries / Overtime	687	153	900	225	225	100
5105-Salaries - Leave Payout	75	-	145	1,394	1,394	-
5110-Salaries/Uniform Pay	-	-	38	-	-	-
5300-Public Employees Retirement Sy	372	-	6,566	2,183	2,183	3,116
5302-Long Term Disability Insurance	10	-	162	58	58	88
5303-Life Insurance Premiums	57	13	60	21	21	34
5304-Workers Compensation Insurance	4,584	1,247	5,543	2,325	2,325	4,124
5305-Medicare Tax- Employer's Share	731	185	923	356	356	660
5306-Unfunded Accrued Liability	9,024	1,824	11,794	4,016	4,016	4,393
5307-Deferred Comp/Part-Time	94	-	411	112	112	703
5308-Deferred Compensation/Full-tim	110	-	2,126	728	728	1,202
5309-Unemployment Insurance	267	35	329	105	106	372
5310-Section 125 Benefit Allow.	8,907	2,379	16,314	5,768	5,768	11,602
Total 50-Salaries & Benefits	$81,645	$19,696	$105,967	$39,294	$39,295	$70,867
53-Materials & Services						
6412-Advertising/Other	-	-	-	-	-	1,000
6440-Contracted Services	-	-	-	-	5,000	40,000
6518-Other Supplies	-	-	-	281	3,000	-
6532-Maintenance/Other Supplies	7,499	561	6,500	9,251	9,500	14,000
Total 53-Materials & Services	$7,499	$561	$6,500	$9,532	$17,500	$55,000
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	1,198	-	-	-	1,198
Total 54-Interfund Charges	$0	$1,198	$0	$0	$0	$1,198
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
Total 63-Transfer Out	$0	$0	$0	$0	$0	$0
Total Expenses	$89,144	$21,455	$112,467	$48,826	$56,795	$127,065
Total 10206270-Special Events Net Surplus/	**($57,854)**	**$18,545**	**($112,467)**	**($45,722)**	**($13,644)**	**($61,565)**



ENTERPRISE FUNDS

Revenues & Expenses by Organization

Water
Sewer
Solid Waste
Drainage
Airport
Public Transit
Golf

Enterprise Funds Operating Budget Overview

Enterprise funds are municipal services that are funded through fees charged to partly or wholly cover the costs of the services provided. Enterprise activities are roughly analogous to a private sector business.

Water Fund

The Water Fund is funded by user fee revenue which pays for the operations and maintenance of the municipal water system including 19 wells, a one million gallon above ground storage tank, miles of distribution mains, and approximately 13,000 water meters and services. The fund supports the city's efforts to provide clean water to the community, conserve water resources, and to plan for future growth.

Sewer Fund

The Sewer Fund is funded by user fee revenue which pays for the maintenance and operation of the sewage collection system and the Wastewater Treatment Plant (WWTP).

Solid Waste Fund

The Solid Waste Fund is funded by user fee revenue which pays for solid waste collection and street sweeping. When the solid waste rates were set several years ago, revenues exceeded expenditures in excess of the goal of 20 to 30 percent of the annual operating expenses. Along with user rates being reduced by 15 percent in prior years and projected to stay flat for five years, annual deficits were programmed for the subsequent five years.

Drainage Fund

The Drainage Fund is funded by user fee revenue which pays for drainage. Drainage user fees are expected to remain level in FY 2022/23.

Airport Fund

The Airport Fund is funded by user fees and rental and lease income. Some of the major capital expenses are eligible for grant assistance from the state and or federal government.

As of June 30, 2022, the airport will owe approximately $27,180 on a loan that was borrowed for the purpose of building 14 hangars, with the final installment due in 2023. Currently, the airport leases nearby land for agricultural purposes and receives approximately $170,000 annually. However, with continual state mandates for water reduction, this revenue source may be eliminated if farming within the city limits is identified as a method for major water use reduction. Additional revenues are being saved for future improvements.

Golf Course Fund

The golf course is operated by a third-party vendor. As of June 30, 2022, the Golf Course Fund's net position was $694,759. The fund does not typically cover its operating expenses with annual revenues. Due to a lack of revenue, the General Fund supports the Golf Course Fund with annual transfers-in.

Local Transit Fund

The Local Transit Fund consists of both the Madera Metro fixed route system and Dial-A-Ride (DAR). Revenues are generated through federal and state grants as well as local transportation funds and fare collections. Much of the capital outlay is funded by Special Revenue Funds.

Expense Summaries

Water Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
20300000-Water Utility	-	-	-	-		#.0%	#.0%
20301220-Utility Billing/Water	735,765	792,483	726,070	784,733	58,663	8.1%	2.3%
20303800-Water Mtnc/Operations	4,454,688	4,764,688	5,012,912	5,040,668	27,756	.6%	14.7%
20303810-Water Quality Control	968,709	705,906	841,537	894,494	52,957	6.3%	2.6%
20303820-Water Conservation Program	449,766	222,508	277,040	257,626	(19,414)	-7.0%	.8%
20303825-Integrated Regional Water Mgt	-	12,161	779,653	-	(779,653)	-100.0%	.0%
20303830-Water Capital Outlay	155,801	2,323,148	2,796,946	4,313,292	1,516,346	54.2%	12.6%
20303840-Water Debt Service/Rev Bonds	581,762	291,957	784,918	781,890	(3,028)	-.4%	2.3%
Total Water	**7,346,491**	**9,112,851**	**11,219,076**	**12,072,703**	**853,627**	**7.6%**	**35%**

Sewer Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
20401230-Utility Billing/Sewer	343,265	396,644	387,350	382,752	(4,598)	-1.2%	1.1%
20403400-Sewer Mtnc/Operations	1,356,072	1,331,164	1,466,205	1,447,224	(18,981)	-1.3%	4.2%
20403410-WWT Plant	4,401,276	3,765,169	4,568,900	4,461,713	(107,187)	-2.3%	13.0%
20403420-Sewer Capital Outlay	1,248,832	140,231	5,913,906	1,532,571	(4,381,335)	-74.1%	4.5%
20403430-WWTP Bond Admin	1,139,366	1,246,770	2,544,850	2,533,049	(11,801)	-.5%	7.4%
Total Sewer	**8,488,811**	**6,879,978**	**14,881,211**	**10,357,309**	**(4,523,902)**	**-30.4%**	**30%**

Solid Waste Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
47601235-Utility Billing/Garbage	342,669	374,579	381,395	402,117	20,722	5.4%	1.2%
47603600-Solid Waste Disposal	5,472,017	5,479,696	5,679,235	5,665,687	(13,548)	-.2%	16.5%
47603620-Solid Waste Recycling	105	3,834	107	45	(62)	-57.9%	.0%
47603630-Street Cleaning	541,212	513,609	549,861	623,310	73,449	13.4%	1.8%
47603640-Beverage Container Recycling	16,583	44	23,672	16,349	(7,323)	-30.9%	.0%
47603730-Tire Clean Up	5,469	14,030	25,654	38,719	13,065	50.9%	.1%
Total Solid Waste	**6,378,055**	**6,385,792**	**6,659,924**	**6,746,227**	**86,303**	**1.3%**	**20%**

Drain Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
45003040-Drainage Capital Outlay	45,231	889	-	-		#.0%	#.0%
45003080-Drainage Operations	96,834	94,840	96,834	96,685	(149)	-.2%	.3%
45003090-Drainage Flood Control	647,217	568,020	670,068	716,228	46,160	6.9%	2.1%
Total Drain	**789,282**	**663,749**	**766,902**	**812,913**	**46,011**	**6.0%**	**2%**

Airport Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
20503270-Airport Operations	482,666	510,291	574,442	605,087	30,645	5.3%	1.8%
20503510-Airport Capital Projects	-	60,067	1,123,779	-	(1,123,779)	-100.0%	.0%
Total Airport	**482,666**	**570,358**	**1,698,221**	**605,087**	**(1,093,134)**	**-64.4%**	**2%**

Transit Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
21285290-Transportation- Dial-A-Ride	986,396	752,094	1,220,307	1,308,439	88,132	7.2%	3.8%
21285490-Dial-A-Ride Capital Outlay	-	-	189,866	-	(189,866)	-100.0%	.0%
21295300-Transportation - Fixed Route	1,274,473	1,331,281	1,477,256	1,672,159	194,903	13.2%	4.9%
21295425-SB1-State of Good Repair	-	-	360,329	351,717	(8,612)	-2.4%	1.0%
21295491-Low Carbon Transit Operation	-	-	411,154	-	(411,154)	-100.0%	.0%
21295500-MAX - Capital Outlay	2,762,573	318,466	33,200	-	(33,200)	-100.0%	.0%
21295590-Prop 1B PTMISEA	578,911	3,260	-	-		#.0%	#.0%
21295595-Caltrans - Transit Study Grant	-	-	100,000	22,000	(78,000)	-78.0%	.1%
Total Transit	**5,602,353**	**2,405,101**	**3,792,112**	**3,354,315**	**(437,797)**	**-11.5%**	**10%**

Golf Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
20606290-Golf Operations	64,083	64,083	81,651	17,568	(64,083)	-78.5%	.1%
20606299-Golf Course Debt Service	37,778	30,551	360,680	328,844	(31,836)	-8.8%	1.0%
Total Golf	**101,861**	**94,634**	**442,331**	**346,412**	**(95,919)**	**-21.7%**	**1%**
Total	**$29,189,519**	**$26,112,463**	**$39,459,777**	**$34,294,966**	**($5,164,811)**	**-13.1%**	**100%**

20300000-Water Utility Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	-	-	-	-		#.0%	#Error
Total 20300000-Water Utility-20300000	**-**	**-**	**-**	**-**		**#.0%**	**#Error**

20301220-Utility Billing/Water Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	488,478	539,849	487,188	531,091	43,903	9.0%	67.7%
53-Materials & Services	139,728	125,023	144,117	124,299	(19,818)	-13.8%	15.8%
54-Interfund Charges	82,672	118,221	82,768	119,574	36,806	44.5%	15.2%
58-Special Payments	24,887	-	2,420	-	(2,420)	-100.0%	.0%
63-Transfer Out	-	9,390	9,577	9,769	192	2.0%	1.2%
Total 20301220-Utility Billing/Water-20301220	**735,765**	**792,483**	**726,070**	**784,733**	**58,663**	**8.1%**	**100%**

20303800-Water Mtnc/Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,011,903	1,128,084	1,232,581	1,389,857	157,276	12.8%	27.6%
53-Materials & Services	2,174,069	2,196,397	1,683,413	2,123,097	439,684	26.1%	42.1%
54-Interfund Charges	979,355	987,947	944,878	877,801	(67,077)	-7.1%	17.4%
55-Functional Expenses	-	-	208	-	(208)	-100.0%	.0%
58-Special Payments	139,233	162,014	219,618	271,759	52,141	23.7%	5.4%
60-Capital Outlay	1,975	-	250,000	100,000	(150,000)	-60.0%	2.0%
63-Transfer Out	148,153	290,246	682,214	278,154	(404,060)	-59.2%	5.5%
Total 20303800-Water Mtnc/Operations-20303800	**4,454,688**	**4,764,688**	**5,012,912**	**5,040,668**	**27,756**	**.6%**	**100%**

20303810-Water Quality Control Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	356,205	165,547	274,065	278,887	4,822	1.8%	31.2%
53-Materials & Services	258,184	179,901	202,064	198,959	(3,105)	-1.5%	22.2%
54-Interfund Charges	354,320	351,968	346,748	407,815	61,067	17.6%	45.6%
55-Functional Expenses	-	-	10,000	-	(10,000)	-100.0%	.0%
63-Transfer Out	-	8,490	8,660	8,833	173	2.0%	1.0%
Total 20303810-Water Quality Control-20303810	**968,709**	**705,906**	**841,537**	**894,494**	**52,957**	**6.3%**	**100%**

20303820-Water Conservation Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	210,366	85,244	126,969	101,045	(25,924)	-20.4%	39.2%
53-Materials & Services	8,462	2,339	8,588	9,500	912	10.6%	3.7%
54-Interfund Charges	17,734	23,258	17,734	23,258	5,524	31.1%	9.0%
55-Functional Expenses	213,204	107,992	120,000	120,000		.0%	46.6%
63-Transfer Out	-	3,675	3,749	3,823	74	2.0%	1.5%
Total 20303820-Water Conservation Program-20303820	**449,766**	**222,508**	**277,040**	**257,626**	**(19,414)**	**-7.0%**	**100%**

20303825-Integrated Regional Water Mgt Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	779,653	-	(779,653)	-100.0%	#Error
63-Transfer Out	-	12,161	-	-		#.0%	#Error
Total 20303825-Integrated Regional Water Mgt-20303825	**-**	**12,161**	**779,653**	**-**	**(779,653)**	**-100.0%**	**#Error**

20303830-Water Capital Outlay Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	146,927	2,307,001	2,788,072	4,313,292	1,525,220	54.7%	100.0%
63-Transfer Out	8,874	16,147	8,874	-	(8,874)	-100.0%	.0%
Total 20303830-Water Capital Outlay-20303830	**155,801**	**2,323,148**	**2,796,946**	**4,313,292**	**1,516,346**	**54.2%**	**100%**

20303840-Water Debt Service/Rev Bonds Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	4,000	4,221	4,060	-	(4,060)	-100.0%	.0%
58-Special Payments	577,762	287,736	780,858	781,890	1,032	.1%	100.0%
Total 20303840-Water Debt Service/Rev Bonds-20303840	**581,762**	**291,957**	**784,918**	**781,890**	**(3,028)**	**-.4%**	**100%**

20401230-Utility Billing/Sewer Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	236,290	267,625	242,595	265,545	22,950	9.5%	69.4%
53-Materials & Services	66,060	65,776	97,793	71,286	(26,507)	-27.1%	18.6%
54-Interfund Charges	40,915	58,548	40,963	41,036	73	.2%	10.7%
58-Special Payments	-	-	1,210	-	(1,210)	-100.0%	.0%
63-Transfer Out	-	4,695	4,789	4,885	96	2.0%	1.3%
Total 20401230-Utility Billing/Sewer-20401230	**343,265**	**396,644**	**387,350**	**382,752**	**(4,598)**	**-1.2%**	**100%**

20403400-Sewer Mtnc/Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	700,834	629,444	714,723	635,219	(79,504)	-11.1%	43.9%
53-Materials & Services	175,479	167,980	236,214	247,035	10,821	4.6%	17.1%
54-Interfund Charges	450,872	484,193	457,057	483,323	26,266	5.7%	33.4%
58-Special Payments	27,010	31,282	41,823	49,578	7,755	18.5%	3.4%
60-Capital Outlay	-	-	230	-	(230)	-100.0%	.0%
63-Transfer Out	1,877	18,265	16,158	32,069	15,911	98.5%	2.2%
Total 20403400-Sewer Mtnc/Operations-20403400	**1,356,072**	**1,331,164**	**1,466,205**	**1,447,224**	**(18,981)**	**-1.3%**	**100%**

20403410-WWT Plant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,296,793	1,221,911	1,432,444	1,313,006	(119,438)	-8.3%	29.4%
53-Materials & Services	2,055,071	1,317,058	1,603,462	1,643,959	40,497	2.5%	36.8%
54-Interfund Charges	728,829	770,114	745,957	844,142	98,185	13.2%	18.9%
58-Special Payments	274,528	319,806	434,935	543,519	108,584	25.0%	12.2%
63-Transfer Out	46,055	136,280	352,102	117,087	(235,015)	-66.7%	2.6%
Total 20403410-WWT Plant-20403410	**4,401,276**	**3,765,169**	**4,568,900**	**4,461,713**	**(107,187)**	**-2.3%**	**100%**

20403420-Sewer Capital Outlay Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	1,215,762	135,613	5,880,836	1,532,571	(4,348,265)	-73.9%	100.0%
63-Transfer Out	33,070	4,618	33,070	-	(33,070)	-100.0%	.0%
Total 20403420-Sewer Capital Outlay-20403420	**1,248,832**	**140,231**	**5,913,906**	**1,532,571**	**(4,381,335)**	**-74.1%**	**100%**

20403430-WWTP Bond Admin Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	1,139,366	1,246,770	2,544,850	2,533,049	(11,801)	-.5%	100.0%
Total 20403430-WWTP Bond Admin-20403430	**1,139,366**	**1,246,770**	**2,544,850**	**2,533,049**	**(11,801)**	**-.5%**	**100%**

47601235-Utility Billing/Garbage Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	236,290	267,625	242,595	265,545	22,950	9.5%	66.0%
53-Materials & Services	65,464	43,711	91,838	72,486	(19,352)	-21.1%	18.0%
54-Interfund Charges	40,915	58,548	40,963	59,201	18,238	44.5%	14.7%
58-Special Payments	-	-	1,210	-	(1,210)	-100.0%	.0%
63-Transfer Out	-	4,695	4,789	4,885	96	2.0%	1.2%
Total 47601235-Utility Billing/Garbage-47601235	**342,669**	**374,579**	**381,395**	**402,117**	**20,722**	**5.4%**	**100%**

47603600-Solid Waste Disposal Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	59,008	60,140	113,167	105,827	(7,340)	-6.5%	1.9%
53-Materials & Services	4,401,568	4,384,399	4,472,821	4,470,672	(2,149)	.0%	78.9%
54-Interfund Charges	399,678	414,672	399,678	280,166	(119,512)	-29.9%	4.9%
58-Special Payments	16,694	19,448	26,449	33,052	6,603	25.0%	.6%
60-Capital Outlay	-	-	67,591	-	(67,591)	-100.0%	.0%
63-Transfer Out	595,069	601,037	599,529	775,970	176,441	29.4%	13.7%
Total 47603600-Solid Waste Disposal-47603600	**5,472,017**	**5,479,696**	**5,679,235**	**5,665,687**	**(13,548)**	**-.2%**	**100%**

47603620-Solid Waste Recycling Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	105	3,834	107	45	(62)	-57.9%	100.0%
Total 47603620-Solid Waste Recycling-47603620	**105**	**3,834**	**107**	**45**	**(62)**	**-57.9%**	**100%**

47603630-Street Cleaning Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	303,220	247,980	316,200	319,909	3,709	1.2%	51.3%
53-Materials & Services	50,080	52,462	45,031	72,401	27,370	60.8%	11.6%
54-Interfund Charges	183,275	202,681	176,097	216,530	40,433	23.0%	34.7%
58-Special Payments	4,637	5,402	7,347	9,181	1,834	25.0%	1.5%
60-Capital Outlay	-	-	-	-		#.0%	#.0%
63-Transfer Out	-	5,084	5,186	5,289	103	2.0%	.8%
Total 47603630-Street Cleaning-47603630	**541,212**	**513,609**	**549,861**	**623,310**	**73,449**	**13.4%**	**100%**

47603640-Beverage Container Recycling Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	16,583	44	23,672	16,349	(7,323)	-30.9%	100.0%
Total 47603640-Beverage Container Recycling-47603640	**16,583**	**44**	**23,672**	**16,349**	**(7,323)**	**-30.9%**	**100%**

47603730-Tire Clean Up Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	443	8,529	19,392	31,880	12,488	64.4%	82.3%
53-Materials & Services	5,026	3,708	5,101	5,000	(101)	-2.0%	12.9%
54-Interfund Charges	-	655	-	655	655	#.0%	#.0%
63-Transfer Out	-	1,138	1,161	1,184	23	2.0%	3.1%
Total 47603730-Tire Clean Up-47603730	**5,469**	**14,030**	**25,654**	**38,719**	**13,065**	**50.9%**	**100%**

45003040-Drainage Capital Outlay Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	45,231	889	-	-		#.0%	#Error
Total 45003040-Drainage Capital Outlay-45003040	**45,231**	**889**	**-**	**-**		**#.0%**	**#Error**

45003080-Drainage Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	-	-	-		#.0%	#.0%
54-Interfund Charges	51,834	49,840	51,834	51,685	(149)	-.3%	53.5%
63-Transfer Out	45,000	45,000	45,000	45,000		.0%	46.5%
Total 45003080-Drainage Operations-45003080	**96,834**	**94,840**	**96,834**	**96,685**	**(149)**	**-.2%**	**100%**

45003090-Drainage Flood Control Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	411,642	294,217	414,005	436,544	22,539	5.4%	61.0%
53-Materials & Services	131,951	136,906	132,819	127,108	(5,711)	-4.3%	17.7%
54-Interfund Charges	98,715	114,446	109,927	136,485	26,558	24.2%	19.1%
63-Transfer Out	4,909	22,451	13,317	16,091	2,774	20.8%	2.2%
Total 45003090-Drainage Flood Control-45003090	**647,217**	**568,020**	**670,068**	**716,228**	**46,160**	**6.9%**	**100%**

20503270-Airport Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	154,553	144,034	158,576	176,545	17,969	11.3%	29.2%
53-Materials & Services	103,287	119,279	79,266	92,225	12,959	16.3%	15.2%
54-Interfund Charges	142,928	146,617	154,251	156,122	1,871	1.2%	25.8%
58-Special Payments	75,585	81,903	172,561	162,523	(10,038)	-5.8%	26.9%
63-Transfer Out	6,313	18,458	9,788	17,672	7,884	80.5%	2.9%
Total 20503270-Airport Operations-20503270	**482,666**	**510,291**	**574,442**	**605,087**	**30,645**	**5.3%**	**100%**

20503510-Airport Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	60,067	1,087,000	-	(1,087,000)	-100.0%	#Error
63-Transfer Out	-	-	36,779	-	(36,779)	-100.0%	#Error
Total 20503510-Airport Capital Projects-20503510	**-**	**60,067**	**1,123,779**	**-**	**(1,123,779)**	**-100.0%**	**#Error**

21285290-Transportation- Dial-A-Ride Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	110,712	138,612	261,025	292,250	31,225	12.0%	22.3%
53-Materials & Services	609,343	377,854	690,635	745,000	54,365	7.9%	56.9%
54-Interfund Charges	237,841	233,368	237,841	240,337	2,496	1.0%	18.4%
63-Transfer Out	28,500	2,260	30,806	30,852	46	.1%	2.4%
Total 21285290-Transportation- Dial-A-Ride-21285290	**986,396**	**752,094**	**1,220,307**	**1,308,439**	**88,132**	**7.2%**	**100%**

21285490-Dial-A-Ride Capital Outlay Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	189,866	-	(189,866)	-100.0%	#Error
Total 21285490-Dial-A-Ride Capital Outlay-21285490	**-**	**-**	**189,866**	**-**	**(189,866)**	**-100.0%**	**#Error**

21295300-Transportation - Fixed Route Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	123,421	160,055	261,026	292,279	31,253	12.0%	17.5%
53-Materials & Services	875,803	924,004	938,675	1,099,000	160,325	17.1%	65.7%
54-Interfund Charges	246,749	244,961	246,749	250,028	3,279	1.3%	15.0%
63-Transfer Out	28,500	2,261	30,806	30,852	46	.1%	1.8%
Total 21295300-Transportation - Fixed Route-21295300	**1,274,473**	**1,331,281**	**1,477,256**	**1,672,159**	**194,903**	**13.2%**	**100%**

21295425-SB1-State of Good Repair Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	360,329	351,717	(8,612)	-2.4%	100.0%
Total 21295425-SB1-State of Good Repair-21295425	**-**	**-**	**360,329**	**351,717**	**(8,612)**	**-2.4%**	**100%**

21295491-Low Carbon Transit Operation Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	411,154	-	(411,154)	-100.0%	#Error
Total 21295491-Low Carbon Transit Operation-21295491	**-**	**-**	**411,154**	**-**	**(411,154)**	**-100.0%**	**#Error**

21295500-MAX - Capital Outlay Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	2,762,573	318,466	33,200	-	(33,200)	-100.0%	#Error
Total 21295500-MAX - Capital Outlay-21295500	**2,762,573**	**318,466**	**33,200**	**-**	**(33,200)**	**-100.0%**	**#Error**

21295590-Prop 1B PTMISEA Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	578,911	3,260	-	-		#.0%	#Error
Total 21295590-Prop 1B PTMISEA-21295590	**578,911**	**3,260**	**-**	**-**		**#.0%**	**#Error**

21295595-Caltrans - Transit Study Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	-	100,000	22,000	(78,000)	-78.0%	100.0%
Total 21295595-Caltrans - Transit Study Grant-21295595	**-**	**-**	**100,000**	**22,000**	**(78,000)**	**-78.0%**	**100%**

20606290-Golf Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
54-Interfund Charges	64,083	64,083	64,083	-	(64,083)	-100.0%	.0%
60-Capital Outlay	-	-	17,568	17,568		.0%	100.0%
Total 20606290-Golf Operations-20606290	**64,083**	**64,083**	**81,651**	**17,568**	**(64,083)**	**-78.5%**	**100%**

20606299-Golf Course Debt Service Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	37,778	30,551	360,680	328,844	(31,836)	-8.8%	100.0%
Total 20606299-Golf Course Debt Service-20606299	**37,778**	**30,551**	**360,680**	**328,844**	**(31,836)**	**-8.8%**	**100%**

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Water

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4205-State SB1186 Fees/Bus Lic	24	4	25	-	-	25
4220-Meter Amortization	14,970	10,754	15,045	25,567	24,127	23,000
Total 31-Licenses & Permits	$14,994	$10,758	$15,070	$25,567	$24,127	$23,025
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	129,450	21	130,098	-	-	130,000
4224-Revenue/Water Patrol Fines	28,598	2,450	28,741	-	-	28,800
Total 32-Fines & Forfeiture	$158,048	$2,471	$158,839	$0	$0	$158,800
33-Charges for Services						
4202-Application Fee	31,625	24,497	30,000	35,098	35,098	35,000
4206-Construction Usage Fee	8,659	3,270	3,500	11,179	10,398	3,500
4221-Meter Setup/Relocation Fee	4,260	3,591	2,000	5,428	5,344	5,000
4229-User Charges	11,868,521	13,049,735	14,146,000	13,023,212	13,014,319	14,532,000
4246-Water Permits and Fees	1,612	1,488	1,500	-	-	1,500
Total 33-Charges for Services	$11,914,677	$13,082,581	$14,183,000	$13,074,917	$13,065,159	$14,577,000
34-Interest						
4162-Interest Income	314,196	230,615	74,087	185,003	135,668	135,700
Total 34-Interest	$314,196	$230,615	$74,087	$185,003	$135,668	$135,700
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	4,326	9,517	4,326	4,327	4,327	4,327
Total 40-Interfund Charges	$4,326	$9,517	$4,326	$4,327	$4,327	$4,327
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	14,449	-	-	-	-	-
4751-Realized Gain/Loss Sale of Inv	471	-	-	-	-	-
Total 47-Gains & Proceeds	$14,920	$0	$0	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	4,466	-	1,123	6,551	6,551	-
4682-Collection Recovery	2,074	691	969	173,795	173,795	-
Total 48-Refunds	$6,540	$691	$2,092	$180,346	$180,346	$0
Total Revenues	$12,427,701	$13,336,633	$14,437,414	$13,470,160	$13,409,627	$14,898,852
58-Special Payments						
8000-Interest Expense	-	-	-	(38)	-	-
Total 58-Special Payments	$0	$0	$0	($38)	$0	$0
Total Expenses	$0	$0	$0	($38)	$0	$0
Total 20300000-Water Utility Net Surplus/	**$12,427,701**	**$13,336,633**	**$14,437,414**	**$13,470,198**	**$13,409,627**	**$14,898,852**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	421	-	-	-
4682-Collection Recovery	-	130	-	-	-	-
Total 48-Refunds	$0	$130	$421	$0	$0	$0
Total Revenues	$0	$130	$421	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	243,024	270,768	264,502	249,227	249,227	273,196
5005-Salaries / Part-time	20,955	22,608	11,259	10,259	10,259	8,023
5100-Salaries / Overtime	207	718	-	1,439	1,439	-
5105-Salaries - Leave Payout	1,091	4,054	746	1,802	1,802	-
5110-Salaries/Uniform Pay	-	125	125	-	-	125
5200-Salaries - Auto & Expense Allo	61	134	135	30	30	-
5300-Public Employees Retirement Sy	29,931	36,581	32,788	30,421	30,421	31,653
5301-Health Insurance Benefits	-	-	-	787	787	-
5302-Long Term Disability Insurance	28	6	875	668	668	717
5303-Life Insurance Premiums	310	352	347	295	295	358
5304-Workers Compensation Insurance	1,074	169	24,817	28,106	28,106	28,378
5305-Medicare Tax- Employer's Share	3,962	4,494	4,165	4,056	4,056	4,314
5306-Unfunded Accrued Liability	47,152	69,365	61,628	60,511	60,511	65,507
5307-Deferred Comp/Part-Time	799	416	823	-	-	-
5308-Deferred Compensation/Full-tim	327	70	10,018	9,566	9,566	11,104
5309-Unemployment Insurance	1,265	1,175	929	937	937	771
5310-Section 125 Benefit Allow.	90,419	85,098	74,031	86,180	86,180	106,945
6580-OPEB Obligation Expense	-	14,626	-	-	-	-
6779-Pension Expense-GASB 68	29,107	26,349	-	-	-	-
Total 50-Salaries & Benefits	$517,585	$580,824	$487,188	$484,284	$484,284	$531,091
53-Materials & Services						
6402-Telephone & Fax Charges	7,790	9,114	7,906	8,642	8,800	8,484
6405-Copier Lease/Paper Charges	-	-	-	-	-	1,750
6411-Advertising/Bids and Notices	75	464	76	113	113	-
6414-Professional Dues	-	-	-	-	-	75
6416-Office Supplies/Expendable	147	-	2,586	2,879	2,900	5,000
6418-Postage / Other Mailing Charge	39,758	39,195	40,354	43,840	44,000	45,800
6425-Vehicle Fuel, Supplies & Maint	1,220	141	1,238	-	-	250
6426-Equipment Fuel/Supplies/Mtnc	-	-	-	255	255	-
6440-Contracted Services	60,489	60,640	61,325	51,645	61,325	51,640
6451-Bank Service Charges	27,701	13,617	28,532	15,138	15,200	10,000
6462-Employment Recruitment Costs	-	225	-	-	-	-
6530-Conference/Training/Ed	-	-	1,500	-	-	1,300
6532-Maintenance/Other Supplies	-	907	-	1,198	1,198	-
6561-Miscellaneous Expenses	-	(1,349)	600	-	-	-
Total 53-Materials & Services	$139,728	$125,023	$144,117	$123,710	$133,791	$124,299
54-Interfund Charges						
6902-Interfund Chg Central Supply	44	30	44	-	-	-
6903-Interfund Chg Cost Distrib	-	36,679	-	-	-	36,679
6904-Interfund Chg Admin OH	40,760	37,845	40,760	37,845	37,845	37,845
6918-Interfund Chg Comp Maint	33,810	33,211	33,810	33,810	33,810	34,984
6920-Interfund Chg Computer Replace	7,486	7,486	7,486	7,486	7,486	9,350
6924-Interfund Chg Motor Rental	572	2,970	668	668	668	716
Total 54-Interfund Charges	$82,672	$118,221	$82,768	$79,809	$79,809	$119,574
58-Special Payments						
6562-Retiree Insurance Premiums	-	-	2,420	1,676	1,676	-
8000-Interest Expense	24,887	-	-	(121)	-	-
Total 58-Special Payments	$24,887	$0	$2,420	$1,555	$1,676	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	58,159	(31,390)	-	-	-	-
Total 62-Other Nonoperating E	$58,159	($31,390)	$0	$0	$0	$0

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8220-Transfers Out - Insurance Rese	-	9,390	9,577	9,577	9,577	9,769
Total 63-Transfer Out	$0	$9,390	$9,577	$9,577	$9,577	$9,769
Total Expenses	$823,031	$802,068	$726,070	$698,935	$709,137	$784,733
Total 20301220-Utility Billing/Water Net	**($823,031)**	**($801,938)**	**($725,649)**	**($698,935)**	**($709,137)**	**($784,733)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	159	159	-
Total 48-Refunds	$0	$0	$0	$159	$159	$0
Total Revenues	$0	$0	$0	$159	$159	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	224	670,119	618,813	618,813	714,456
5005-Salaries / Part-time	16,891	-	17,397	-	-	-
5100-Salaries / Overtime	29,840	33,704	40,000	81,943	81,943	65,000
5105-Salaries - Leave Payout	1,029	1,966	20,039	56	56	-
5110-Salaries/Uniform Pay	2,098	1,848	2,150	1,998	1,998	2,186
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	-	25	89,836	83,105	83,105	91,744
5302-Long Term Disability Insurance	1,674	1,721	2,276	1,696	1,696	2,106
5303-Life Insurance Premiums	656	659	795	607	607	730
5304-Workers Compensation Insurance	60,588	67,440	63,909	70,987	70,987	72,285
5305-Medicare Tax- Employer's Share	9,260	9,976	10,617	10,730	10,730	11,619
5306-Unfunded Accrued Liability	106,873	149,358	139,684	183,124	183,124	198,074
5307-Deferred Comp/Part-Time	633	-	652	-	-	-
5308-Deferred Compensation/Full-tim	20,175	21,731	26,143	23,331	23,331	28,514
5309-Unemployment Insurance	2,343	1,603	2,187	1,389	1,389	1,778
5310-Section 125 Benefit Allow.	127,583	132,194	146,777	140,054	140,054	201,365
6779-Pension Expense-GASB 68	64,634	-	-	-	-	-
Total 50-Salaries & Benefits	$1,076,537	$1,128,084	$1,232,581	$1,217,833	$1,217,833	$1,389,857
53-Materials & Services						
6401-Gas and Electric Utilities	1,880,454	1,709,243	1,258,608	1,846,642	1,850,000	1,800,000
6402-Telephone & Fax Charges	4,869	4,372	4,942	2,956	3,000	2,976
6405-Copier Lease/Paper Charges	-	-	-	-	-	700
6412-Advertising/Other	2,933	966	2,000	4,467	4,500	4,000
6414-Professional Dues	-	2,494	2,000	200	1,800	2,000
6416-Office Supplies/Expendable	1,461	1,654	1,500	2,318	2,400	1,800
6418-Postage / Other Mailing Charge	729	652	740	841	850	700
6425-Vehicle Fuel, Supplies & Maint	34,905	20,625	38,000	40,680	41,000	43,121
6427-Major Repair Parts/Supplies	-	26,217	(32)	-	-	-
6440-Contracted Services	-	-	192,655	206,976	194,062	129,800
6515-Taxes and Assessments	2,572	5,311	3,000	1,250	1,750	3,000
6530-Conference/Training/Ed	2,557	2,987	20,000	12,882	13,000	25,000
6532-Maintenance/Other Supplies	152,171	279,874	160,000	168,669	169,000	110,000
Total 53-Materials & Services	$2,174,069	$2,196,397	$1,683,413	$2,277,581	$2,281,362	$2,123,097
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	139,393	130,739	139,393	139,393	139,393	139,393
6902-Interfund Chg Central Supply	45,877	22,809	45,877	14,423	16,000	-
6903-Interfund Chg Cost Distrib	214,917	287,873	214,917	214,917	214,917	287,873
6904-Interfund Chg Admin OH	303,081	281,404	303,081	281,404	303,081	281,404
6907-Interfund Chg Vehicle Replace	90,783	85,000	71,370	71,370	71,370	66,537
6908-Interfund Chg Vehicle Maint.	65,310	66,104	55,535	55,535	55,535	51,085
6918-Interfund Chg Comp Maint	90,005	88,411	90,005	90,005	90,005	39,342
6920-Interfund Chg Computer Replace	19,302	19,302	19,302	19,302	19,302	10,515
6923-Interfund Chg Software	3,840	1,635	3,840	-	-	-
6924-Interfund Chg Motor Rental	6,847	4,670	1,558	1,558	1,558	1,652
Total 54-Interfund Charges	$979,355	$987,947	$944,878	$887,907	$911,161	$877,801
55-Functional Expenses						
6555-Water Conservation Program	-	-	208	-	-	-
Total 55-Functional Expenses	$0	$0	$208	$0	$0	$0
58-Special Payments						
6560-Liability / Property Insurance	137,264	159,903	217,468	230,547	230,547	271,759
6562-Retiree Insurance Premiums	1,969	2,111	2,150	1,451	1,451	-
Total 58-Special Payments	$139,233	$162,014	$219,618	$231,998	$231,998	$271,759

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	-	(88,000)	-	-	-	-
6610-Contingency	-	-	100,000	38,756	45,000	100,000
7040-Parks/Facilities Equipment	-	-	150,000	-	-	-
7050-Construction/Infrastructure	1,975	-	-	-	-	-
Total 60-Capital Outlay	$1,975	($88,000)	$250,000	$38,756	$45,000	$100,000
61-Depreciation						
6600-Depreciation / Replacement	40,208	39,118	-	-	-	-
Total 61-Depreciation	$40,208	$39,118	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	60,000	60,000	60,000	60,000	60,000	60,000
8210-Transfers Out/Debt Service	88,153	210,166	88,153	88,153	88,153	197,263
8220-Transfers Out - Insurance Rese	-	20,080	20,482	20,482	20,482	20,891
8260-Transfer-Out CIP	-	-	513,579	-	-	-
Total 63-Transfer Out	$148,153	$290,246	$682,214	$168,635	$168,635	$278,154
Total Expenses	$4,559,530	$4,715,806	$5,012,912	$4,822,710	$4,855,989	$5,040,668
Total 20303800-Water Mtnc/Operations Net	**($4,559,530)**	**($4,715,806)**	**($5,012,912)**	**($4,822,551)**	**($4,855,830)**	**($5,040,668)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5000-Salaries / Full-Time	187,906	92,291	132,255	93,279	93,279	157,901
5005-Salaries / Part-time	15,854	-	16,329	-	-	-
5100-Salaries / Overtime	1,879	1,640	2,000	1,268	1,268	2,000
5105-Salaries - Leave Payout	492	747	12,989	-	-	-
5110-Salaries/Uniform Pay	1,250	1,000	500	500	500	750
5300-Public Employees Retirement Sy	23,556	12,181	14,327	10,988	10,988	17,021
5302-Long Term Disability Insurance	519	283	472	282	282	428
5303-Life Insurance Premiums	1	-	165	111	111	191
5304-Workers Compensation Insurance	54	-	12,083	9,316	9,316	16,737
5305-Medicare Tax- Employer's Share	3,165	1,438	1,990	1,474	1,475	2,425
5306-Unfunded Accrued Liability	37,914	21,573	49,554	21,989	21,989	23,837
5307-Deferred Comp/Part-Time	595	-	612	-	-	-
5308-Deferred Compensation/Full-tim	6,996	3,889	5,176	3,792	3,792	6,595
5309-Unemployment Insurance	1,291	508	561	309	309	485
5310-Section 125 Benefit Allow.	53,430	20,183	25,052	19,559	19,559	50,517
6779-Pension Expense-GASB 68	22,299	-	-	-	-	-
Total 50-Salaries & Benefits	$378,504	$165,547	$274,065	$162,867	$162,868	$278,887
53-Materials & Services						
6402-Telephone & Fax Charges	2,192	1,090	2,225	1,006	1,500	1,020
6405-Copier Lease/Paper Charges	-	-	-	-	-	400
6411-Advertising/Bids and Notices	391	-	397	-	350	400
6412-Advertising/Other	1,240	-	2,500	-	-	-
6414-Professional Dues	-	-	-	280	280	300
6416-Office Supplies/Expendable	1,161	724	1,179	531	1,179	1,200
6418-Postage / Other Mailing Charge	2,168	2,052	2,201	-	500	500
6425-Vehicle Fuel, Supplies & Maint	5,727	3,334	5,813	9,650	10,000	10,229
6440-Contracted Services	135,235	100,943	90,000	73,809	90,000	94,910
6515-Taxes and Assessments	42,117	42,117	42,749	52,598	53,000	45,000
6530-Conference/Training/Ed	1,819	2,461	5,000	3,930	5,000	5,000
6532-Maintenance/Other Supplies	63,467	27,180	50,000	27,702	45,000	40,000
Total 53-Materials & Services	$258,184	$179,901	$202,064	$169,506	$206,809	$198,959
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	88,789	85,497	88,789	88,789	88,789	88,789
6902-Interfund Chg Central Supply	1,198	1,623	1,198	6,172	7,000	-
6903-Interfund Chg Cost Distrib	170,009	181,488	170,009	170,009	170,009	181,497
6904-Interfund Chg Admin OH	57,361	53,258	57,361	53,258	57,361	53,258
6907-Interfund Chg Vehicle Replace	18,377	14,883	13,593	13,593	13,583	10,503
6908-Interfund Chg Vehicle Maint.	18,586	15,219	14,240	14,240	14,240	11,857
6918-Interfund Chg Comp Maint	-	-	-	-	-	47,550
6920-Interfund Chg Computer Replace	-	-	-	-	-	12,709
6924-Interfund Chg Motor Rental	-	-	1,558	1,558	1,558	1,652
Total 54-Interfund Charges	$354,320	$351,968	$346,748	$347,619	$352,540	$407,815
55-Functional Expenses						
6555-Water Conservation Program	-	-	10,000	1,839	2,000	-
Total 55-Functional Expenses	$0	$0	$10,000	$1,839	$2,000	$0
61-Depreciation						
6600-Depreciation / Replacement	14,012	10,333	-	-	-	-
Total 61-Depreciation	$14,012	$10,333	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8220-Transfers Out - Insurance Rese	-	8,490	8,660	8,660	8,660	8,833
Total 63-Transfer Out	$0	$8,490	$8,660	$8,660	$8,660	$8,833
Total Expenses	$1,005,020	$716,239	$841,537	$690,491	$732,877	$894,494
Total 20303810-Water Quality Control Net	**($1,005,020)**	**($716,239)**	**($841,537)**	**($690,491)**	**($732,877)**	**($894,494)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4244-Water Conservation Revenue	322,170	359,377	323,781	473,318	473,318	474,000
Total 31-Licenses & Permits	$322,170	$359,377	$323,781	$473,318	$473,318	$474,000
Total Revenues	$322,170	$359,377	$323,781	$473,318	$473,318	$474,000
50-Salaries & Benefits						
5000-Salaries / Full-Time	106,137	38,533	46,745	47,834	47,834	48,947
5005-Salaries / Part-time	15,985	-	16,465	-	-	-
5100-Salaries / Overtime	153	58	-	50	50	-
5105-Salaries - Leave Payout	877	-	-	-	-	-
5110-Salaries/Uniform Pay	250	250	250	250	250	250
5300-Public Employees Retirement Sy	15,468	7,838	6,865	6,803	6,803	6,858
5302-Long Term Disability Insurance	352	182	161	161	161	161
5303-Life Insurance Premiums	104	78	72	72	72	72
5304-Workers Compensation Insurance	12,158	3,948	4,207	4,692	4,692	4,692
5305-Medicare Tax- Employer's Share	13	-	689	701	701	711
5306-Unfunded Accrued Liability	25,748	15,340	33,653	15,507	15,507	16,760
5307-Deferred Comp/Part-Time	599	-	617	-	-	-
5308-Deferred Compensation/Full-tim	4,410	2,183	1,963	1,946	1,946	2,269
5309-Unemployment Insurance	667	175	175	147	147	147
5310-Section 125 Benefit Allow.	25,557	16,087	15,107	15,930	15,930	20,178
6580-OPEB Obligation Expense	(1,357)	-	-	-	-	-
6779-Pension Expense-GASB 68	14,596	-	-	-	-	-
Total 50-Salaries & Benefits	$223,605	$85,244	$126,969	$94,093	$94,093	$101,045
53-Materials & Services						
6412-Advertising/Other	8,462	2,339	6,088	2,678	3,000	9,000
6413-Promotional Items	-	-	2,500	179	200	-
6418-Postage / Other Mailing Charge	-	-	-	-	-	500
Total 53-Materials & Services	$8,462	$2,339	$8,588	$2,857	$3,200	$9,500
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	6,792	-	-	-	6,792
6904-Interfund Chg Admin OH	17,734	16,466	17,734	16,466	17,734	16,466
Total 54-Interfund Charges	$17,734	$23,258	$17,734	$16,466	$17,734	$23,258
55-Functional Expenses						
6555-Water Conservation Program	213,204	107,992	120,000	151,250	152,000	120,000
Total 55-Functional Expenses	$213,204	$107,992	$120,000	$151,250	$152,000	$120,000
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8220-Transfers Out - Insurance Rese	-	3,675	3,749	3,749	3,749	3,823
Total 63-Transfer Out	$0	$3,675	$3,749	$3,749	$3,749	$3,823
Total Expenses	$463,005	$222,508	$277,040	$268,415	$270,776	$257,626
Total 20303820-Water Conservation Program	**($140,835)**	**$136,869**	**$46,741**	**$204,903**	**$202,542**	**$216,374**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4434-Grants	-	-	779,653	-	-	779,653
Total 36-Federal Grants	$0	$0	$779,653	$0	$0	$779,653
Total Revenues	$0	$0	$779,653	$0	$0	$779,653
60-Capital Outlay						
7050-Construction/Infrastructure	-	-	779,653	-	-	-
Total 60-Capital Outlay	$0	$0	$779,653	$0	$0	$0
63-Transfer Out						
8260-Transfer-Out CIP	-	12,161	-	-	-	-
Total 63-Transfer Out	$0	$12,161	$0	$0	$0	$0
Total Expenses	$0	$12,161	$779,653	$0	$0	$0
Total 20303825-Integrated Regional Water Mgt	**$0**	**($12,161)**	**$0**	**$0**	**$0**	**$779,653**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	-	73,515	28,272	-	-	-
Total 46-Non-Cash Capital Con	$0	$73,515	$28,272	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	30	30	-
Total 48-Refunds	$0	$0	$0	$30	$30	$0
Total Revenues	$0	$73,515	$28,272	$30	$30	$0
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(74,168)	(2,000,000)	-	-	-	-
6603-CIP Offset	52,150	(177,969)	-	-	-	-
6804-Infrastructure Study	81,672	71,792	97,354	86,995	9,000	-
7000-Vehicles and Equipment	-	4,223	14,289	-	-	-
7050-Construction/Infrastructure	65,255	2,230,854	2,676,429	1,570,395	600,000	4,313,292
Total 60-Capital Outlay	$124,909	$129,032	$2,788,072	$1,305,952	$609,000	$4,313,292
61-Depreciation						
6600-Depreciation / Replacement	786,583	834,720	-	-	-	-
Total 61-Depreciation	$786,583	$834,720	$0	$0	$0	$0
63-Transfer Out						
8260-Transfer-Out CIP	8,874	16,147	8,874	-	-	-
Total 63-Transfer Out	$8,874	$16,147	$8,874	$0	$0	$0
Total Expenses	$920,366	$979,899	$2,796,946	$1,305,952	$609,000	$4,313,292
Total 20303830-Water Capital Outlay Net	**($920,366)**	**($906,384)**	**($2,768,674)**	**($1,305,922)**	**($608,970)**	**($4,313,292)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	72,437	1	4,163	-	-	4,200
Total 34-Interest	$72,437	$1	$4,163	$0	$0	$4,200
47-Gains & Proceeds						
4751-Realized Gain/Loss Sale of Inv	363	-	-	-	-	-
Total 47-Gains & Proceeds	$363	$0	$0	$0	$0	$0
Total Revenues	$72,800	$1	$4,163	$0	$0	$4,200
53-Materials & Services						
6440-Contracted Services	4,000	4,221	4,060	-	-	-
Total 53-Materials & Services	$4,000	$4,221	$4,060	$0	$0	$0
58-Special Payments						
6448-Bond/Loan Admin Fees	6,534	2,853	2,067	2,060	2,060	-
6449-Bond Cost of Issuance Fees	90,001	-	-	-	-	-
8000-Interest Expense	481,227	284,883	275,643	270,914	275,643	261,344
8001-Principal Payment	-	-	503,148	-	503,148	520,546
Total 58-Special Payments	$577,762	$287,736	$780,858	$272,974	$780,851	$781,890
61-Depreciation						
6601-Amortization	101,624	(1,402)	-	(1,402)	-	-
Total 61-Depreciation	$101,624	($1,402)	$0	($1,402)	$0	$0
Total Expenses	$683,386	$290,555	$784,918	$271,572	$780,851	$781,890
Total 20303840-Water Debt Service/Rev	**($610,586)**	**($290,554)**	**($780,755)**	**($271,572)**	**($780,851)**	**($777,690)**

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Sewer

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4000-Current Secured Property Tax	92,041	97,248	92,501	95,356	95,356	95,000
Total 30-Taxes	$92,041	$97,248	$92,501	$95,356	$95,356	$95,000
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	107,792	356	108,331	520	520	108,000
Total 32-Fines & Forfeiture	$107,792	$356	$108,331	$520	$520	$108,000
33-Charges for Services						
4223-Parksdale Sewer #3 User Fees	290,109	293,664	290,000	293,758	293,758	290,000
4229-User Charges	9,904,335	9,948,257	12,789,680	10,191,243	10,191,243	10,700,805
4232-Septic Dump Income	290,269	325,426	290,000	291,263	291,263	250,000
4649-Admin Fees	-	-	-	9,257	-	-
Total 33-Charges for Services	$10,484,713	$10,567,347	$13,369,680	$10,785,521	$10,776,264	$11,240,805
34-Interest						
4162-Interest Income	90,221	68,588	43,373	54,792	39,745	40,000
Total 34-Interest	$90,221	$68,588	$43,373	$54,792	$39,745	$40,000
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	43,407	-	-	-	-	-
Total 47-Gains & Proceeds	$43,407	$0	$0	$0	$0	$0
48-Refunds						
4659-Refunds and Reimbursements	470	5,078	-	-	-	-
4682-Collection Recovery	1,241	461	721	-	-	-
Total 48-Refunds	$1,711	$5,539	$721	$0	$0	$0
49-Transfers In						
4355-Transfer-In	4,000	-	4,000	4,000	4,000	4,000
Total 49-Transfers In	$4,000	$0	$4,000	$4,000	$4,000	$4,000
Total Revenues	$10,823,885	$10,739,078	$13,618,606	$10,940,189	$10,915,885	$11,487,805
Total 20400000-Sewer Fund Net Surplus/	**$10,823,885**	**$10,739,078**	**$13,618,606**	**$10,940,189**	**$10,915,885**	**$11,487,805**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	210	-	-	-
Total 48-Refunds	$0	$0	$210	$0	$0	$0
Total Revenues	$0	$0	$210	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	121,072	135,055	132,253	124,615	124,615	136,599
5005-Salaries / Part-time	10,433	11,304	5,629	5,130	5,130	4,011
5100-Salaries / Overtime	104	359	-	720	720	-
5105-Salaries - Leave Payout	545	2,021	373	901	901	-
5110-Salaries/Uniform Pay	-	63	63	-	-	63
5200-Salaries - Auto & Expense Allo	30	67	68	15	15	-
5300-Public Employees Retirement Sy	14,899	18,134	16,392	15,212	15,212	15,825
5301-Health Insurance Benefits	-	-	-	394	394	-
5302-Long Term Disability Insurance	390	438	437	334	334	358
5303-Life Insurance Premiums	156	177	170	149	149	184
5304-Workers Compensation Insurance	13,032	15,228	12,411	14,053	14,053	14,191
5305-Medicare Tax- Employer's Share	1,974	2,242	2,084	2,028	2,028	2,157
5306-Unfunded Accrued Liability	22,805	34,071	29,806	30,256	30,256	32,754
5307-Deferred Comp/Part-Time	398	208	410	-	-	-
5308-Deferred Compensation/Full-tim	4,691	5,185	5,015	4,784	4,784	5,552
5309-Unemployment Insurance	632	587	472	468	468	386
5310-Section 125 Benefit Allow.	45,129	42,486	37,012	43,090	43,090	53,465
6580-OPEB Obligation Expense	(7,432)	14,626	-	-	-	-
6779-Pension Expense-GASB 68	14,059	28,506	-	-	-	-
Total 50-Salaries & Benefits	$242,917	$310,757	$242,595	$242,149	$242,149	$265,545
53-Materials & Services						
6402-Telephone & Fax Charges	3,401	4,220	3,452	4,248	4,400	4,236
6405-Copier Lease/Paper Charges	-	-	-	-	-	875
6411-Advertising/Bids and Notices	37	232	38	56	56	-
6416-Office Supplies/Expendable	2,694	1,000	2,734	1,438	1,500	2,500
6418-Postage / Other Mailing Charge	17,182	18,925	17,439	21,310	22,000	22,900
6425-Vehicle Fuel, Supplies & Maint	537	71	546	-	-	125
6426-Equipment Fuel/Supplies/Mtnc	-	-	-	128	128	-
6440-Contracted Services	28,284	34,454	57,918	31,488	35,000	35,000
6451-Bank Service Charges	13,851	6,790	14,266	9,782	9,800	5,000
6530-Conference/Training/Ed	-	-	1,000	-	-	650
6532-Maintenance/Other Supplies	-	-	-	548	600	-
6561-Miscellaneous Expenses	-	84	400	-	-	-
Total 53-Materials & Services	$66,060	$65,776	$97,793	$68,997	$73,484	$71,286
54-Interfund Charges						
6902-Interfund Chg Central Supply	4	-	4	-	-	-
6903-Interfund Chg Cost Distrib	-	18,166	-	-	-	-
6904-Interfund Chg Admin OH	19,977	18,548	19,977	18,548	18,548	18,548
6918-Interfund Chg Comp Maint	16,905	16,606	16,905	16,905	16,905	17,463
6920-Interfund Chg Computer Replace	3,743	3,743	3,743	3,743	3,743	4,667
6924-Interfund Chg Motor Rental	286	1,485	334	334	334	358
Total 54-Interfund Charges	$40,915	$58,548	$40,963	$39,530	$39,530	$41,036
58-Special Payments						
6562-Retiree Insurance Premiums	-	-	1,210	838	838	-
Total 58-Special Payments	$0	$0	$1,210	$838	$838	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	52,409	4,444	-	-	-	-
Total 62-Other Nonoperating E	$52,409	$4,444	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(20401230)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	4,695	4,789	4,789	4,789	4,885
Total 63-Transfer Out	$0	$4,695	$4,789	$4,789	$4,789	$4,885
Total Expenses	$402,301	$444,220	$387,350	$356,303	$360,790	$382,752
Total 20401230-Utility Billing/Sewer Net	**($402,301)**	**($444,220)**	**($387,140)**	**($356,303)**	**($360,790)**	**($382,752)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	-	781,625	-	-	-	-
Total 46-Non-Cash Capital Con	$0	$781,625	$0	$0	$0	$0
Total Revenues	$0	$781,625	$0	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	1,950	-	397,983	303,053	303,053	342,165
5005-Salaries / Part-time	5,992	-	6,172	-	-	-
5100-Salaries / Overtime	2,304	5,394	6,000	5,920	5,920	6,000
5105-Salaries - Leave Payout	-	4,014	4,073	-	-	-
5110-Salaries/Uniform Pay	1,203	1,703	1,400	1,203	1,203	1,078
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	278	-	51,934	41,768	41,768	45,103
5302-Long Term Disability Insurance	1,265	1,154	1,426	988	988	1,031
5303-Life Insurance Premiums	2	-	488	295	295	353
5304-Workers Compensation Insurance	199	-	36,357	36,298	36,298	34,045
5305-Medicare Tax- Employer's Share	28	-	6,173	5,376	5,376	5,287
5306-Unfunded Accrued Liability	80,085	89,810	104,672	93,253	93,253	100,707
5307-Deferred Comp/Part-Time	225	-	231	-	-	-
5308-Deferred Compensation/Full-tim	82	-	16,029	12,013	12,013	13,177
5309-Unemployment Insurance	1,718	1,074	1,452	707	707	864
5310-Section 125 Benefit Allow.	91,555	71,454	80,333	68,562	68,562	85,409
6779-Pension Expense-GASB 68	47,475	-	-	-	-	-
Total 50-Salaries & Benefits	$748,309	$629,444	$714,723	$569,436	$569,436	$635,219
53-Materials & Services						
6401-Gas and Electric Utilities	37,040	27,375	26,514	30,793	31,000	29,000
6402-Telephone & Fax Charges	4,501	4,568	4,568	4,096	4,200	4,128
6405-Copier Lease/Paper Charges	-	-	-	-	-	750
6411-Advertising/Bids and Notices	2,806	966	2,848	1,362	1,400	-
6416-Office Supplies/Expendable	2,018	3,815	3,000	3,758	3,800	3,000
6425-Vehicle Fuel, Supplies & Maint	15,583	10,095	20,000	26,563	27,000	28,157
6440-Contracted Services	23,778	76,077	90,000	56,743	58,000	98,000
6515-Taxes and Assessments	14,073	15,269	14,284	20,980	20,980	20,000
6530-Conference/Training/Ed	3,305	2,793	5,000	3,072	3,200	7,000
6532-Maintenance/Other Supplies	72,214	27,022	70,000	52,501	40,000	57,000
Total 53-Materials & Services	$175,479	$167,980	$236,214	$199,868	$189,580	$247,035
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	75,398	70,859	75,398	75,398	75,398	75,398
6902-Interfund Chg Central Supply	7,410	4,162	7,410	5,057	5,500	-
6903-Interfund Chg Cost Distrib	112,903	155,583	112,903	112,903	112,903	155,583
6904-Interfund Chg Admin OH	75,406	70,013	75,406	70,013	75,406	70,013
6907-Interfund Chg Vehicle Replace	96,413	95,025	99,696	99,696	99,696	115,121
6908-Interfund Chg Vehicle Maint.	46,102	48,931	49,194	49,194	49,194	49,887
6918-Interfund Chg Comp Maint	28,787	28,277	28,787	28,787	28,787	12,171
6920-Interfund Chg Computer Replace	6,233	6,233	6,233	6,233	6,233	3,253
6923-Interfund Chg Software	241	103	241	-	-	-
6924-Interfund Chg Motor Rental	1,979	5,007	1,789	1,789	1,789	1,897
Total 54-Interfund Charges	$450,872	$484,193	$457,057	$449,070	$454,906	$483,323
58-Special Payments						
6560-Liability / Property Insurance	25,041	29,171	39,673	42,059	42,060	49,578
6562-Retiree Insurance Premiums	1,969	2,111	2,150	1,451	1,451	-
Total 58-Special Payments	$27,010	$31,282	$41,823	$43,510	$43,511	$49,578
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	230	149	230	-
Total 60-Capital Outlay	$0	$0	$230	$149	$230	$0

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
61-Depreciation						
6600-Depreciation / Replacement	31,110	45,986	-	-	-	-
Total 61-Depreciation	$31,110	$45,986	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	1,877	4,264	1,877	1,877	1,877	17,502
8220-Transfers Out - Insurance Rese	-	14,001	14,281	14,281	14,281	14,567
Total 63-Transfer Out	$1,877	$18,265	$16,158	$16,158	$16,158	$32,069
Total Expenses	$1,434,657	$1,377,150	$1,466,205	$1,278,191	$1,273,821	$1,447,224
Total 20403400-Sewer Mtnc/Operations Net	**($1,434,657)**	**($595,525)**	**($1,466,205)**	**($1,278,191)**	**($1,273,821)**	**($1,447,224)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	-	14,960	-	-
Total 48-Refunds	$0	$0	$0	$14,960	$0	$0
Total Revenues	$0	$0	$0	$14,960	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	158	-	818,388	695,938	695,938	734,844
5005-Salaries / Part-time	5,992	2,790	6,172	-	-	-
5100-Salaries / Overtime	15,375	22,222	20,000	48,540	48,540	35,000
5105-Salaries - Leave Payout	4,488	978	36,170	12,370	12,370	-
5110-Salaries/Uniform Pay	3,700	2,700	1,900	2,763	2,763	2,700
5300-Public Employees Retirement Sy	81,983	82,371	94,579	78,537	78,537	78,936
5302-Long Term Disability Insurance	-	-	2,348	1,868	1,868	1,937
5303-Life Insurance Premiums	-	-	765	630	630	698
5304-Workers Compensation Insurance	75,338	73,785	75,452	76,681	76,681	72,211
5305-Medicare Tax- Employer's Share	11,502	10,988	12,709	11,644	11,644	11,647
5306-Unfunded Accrued Liability	123,466	143,447	161,371	158,078	158,078	170,487
5307-Deferred Comp/Part-Time	225	-	231	-	-	-
5308-Deferred Compensation/Full-tim	7	-	33,527	27,861	27,861	31,068
5309-Unemployment Insurance	3,097	1,743	2,189	1,753	1,753	1,558
5310-Section 125 Benefit Allow.	196,101	154,668	166,643	136,381	136,381	171,920
6580-OPEB Obligation Expense	6,075	-	-	-	-	-
6779-Pension Expense-GASB 68	77,382	-	-	-	-	-
Total 50-Salaries & Benefits	$1,380,250	$1,221,911	$1,432,444	$1,253,044	$1,253,044	$1,313,006
53-Materials & Services						
6401-Gas and Electric Utilities	1,381,536	706,262	724,501	432,076	450,000	725,000
6402-Telephone & Fax Charges	21,355	3,443	10,000	3,445	3,500	3,492
6405-Copier Lease/Paper Charges	-	-	-	-	-	475
6412-Advertising/Other	2,238	-	2,272	3,297	3,500	-
6416-Office Supplies/Expendable	1,484	2,511	1,507	751	800	1,500
6420-Mileage Reimbursements	-	129	-	295	295	-
6425-Vehicle Fuel, Supplies & Maint	12,169	6,948	12,351	21,691	22,000	22,992
6440-Contracted Services	303,292	347,543	368,126	381,764	368,000	401,000
6515-Taxes and Assessments	45,441	51,321	52,000	50,398	52,000	52,000
6530-Conference/Training/Ed	4,659	6,868	4,729	8,502	8,500	7,500
6532-Maintenance/Other Supplies	282,897	192,033	427,976	469,616	270,000	430,000
Total 53-Materials & Services	$2,055,071	$1,317,058	$1,603,462	$1,359,749	$1,178,595	$1,643,959
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	187,597	180,641	187,597	187,597	187,597	187,597
6902-Interfund Chg Central Supply	1,686	916	1,686	1,879	1,879	-
6903-Interfund Chg Cost Distrib	-	80,703	-	-	-	80,703
6904-Interfund Chg Admin OH	365,815	339,651	365,815	339,651	365,815	339,651
6907-Interfund Chg Vehicle Replace	76,330	70,708	80,617	80,617	80,617	80,034
6908-Interfund Chg Vehicle Maint.	61,657	64,251	70,016	70,016	70,016	60,286
6918-Interfund Chg Comp Maint	27,293	26,810	27,293	27,293	27,293	70,760
6920-Interfund Chg Computer Replace	5,821	5,821	5,821	5,821	5,821	18,912
6923-Interfund Chg Software	1,441	613	1,441	-	1,441	-
6924-Interfund Chg Motor Rental	1,189	-	5,671	5,671	5,671	6,199
Total 54-Interfund Charges	$728,829	$770,114	$745,957	$718,545	$746,150	$844,142
58-Special Payments						
6560-Liability / Property Insurance	274,528	319,806	434,935	461,095	461,095	543,519
Total 58-Special Payments	$274,528	$319,806	$434,935	$461,095	$461,095	$543,519
61-Depreciation						
6600-Depreciation / Replacement	23,113	23,113	-	-	-	-
Total 61-Depreciation	$23,113	$23,113	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	46,055	110,011	46,055	46,055	46,055	89,757

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	26,269	26,795	26,795	26,795	27,330
8260-Transfer-Out CIP	-	-	279,252	-	-	-
Total 63-Transfer Out	$46,055	$136,280	$352,102	$72,850	$72,850	$117,087
Total Expenses	$4,507,846	$3,788,282	$4,568,900	$3,865,283	$3,711,734	$4,461,713
Total 20403410-WWT Plant Net Surplus/	**($4,507,846)**	**($3,788,282)**	**($4,568,900)**	**($3,850,323)**	**($3,711,734)**	**($4,461,713)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	205,060	3,280	1,448	-	-	-
Total 46-Non-Cash Capital Con	$205,060	$3,280	$1,448	$0	$0	$0
Total Revenues	$205,060	$3,280	$1,448	$0	$0	$0
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(5,094,281)	-	-	-	-	-
6603-CIP Offset	4,137,870	(4,384)	-	-	-	-
6804-Infrastructure Study	91,428	75,022	144,673	61,408	-	-
7030-Facilities And Improvements	-	-	352,626	305,983	13,243	84,433
7050-Construction/Infrastructure	383,767	52,467	5,383,537	767,346	163,000	1,448,138
Total 60-Capital Outlay	$259,351	$131,229	$5,880,836	$842,989	$176,243	$1,532,571
61-Depreciation						
6600-Depreciation / Replacement	2,329,275	2,402,666	-	-	-	-
Total 61-Depreciation	$2,329,275	$2,402,666	$0	$0	$0	$0
63-Transfer Out						
8260-Transfer-Out CIP	33,070	4,618	33,070	-	-	-
Total 63-Transfer Out	$33,070	$4,618	$33,070	$0	$0	$0
Total Expenses	$2,621,696	$2,538,513	$5,913,906	$842,989	$176,243	$1,532,571
Total 20403420-Sewer Capital Outlay Net	**($2,416,636)**	**($2,535,233)**	**($5,912,458)**	**($842,989)**	**($176,243)**	**($1,532,571)**

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	250,000	250,000	250,000	250,000	250,000	250,000
Total 49-Transfers In	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
Total Revenues	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
58-Special Payments						
6448-Bond/Loan Admin Fees	24,179	23,545	12,514	3,910	4,000	-
6449-Bond Cost of Issuance Fees	-	92,618	-	-	-	-
8000-Interest Expense	1,115,187	1,120,954	995,336	1,793,927	1,794,000	944,049
8001-Principal Payment	-	9,653	1,537,000	15,000	15,000	1,589,000
Total 58-Special Payments	$1,139,366	$1,246,770	$2,544,850	$1,812,837	$1,813,000	$2,533,049
61-Depreciation						
6601-Amortization	(19,504)	(19,504)	-	(19,504)	19,505	-
Total 61-Depreciation	($19,504)	($19,504)	$0	($19,504)	$19,505	$0
Total Expenses	$1,119,862	$1,227,266	$2,544,850	$1,793,333	$1,832,505	$2,533,049
Total 20403430-WWTP Bond Admin Net	**($869,862)**	**($977,266)**	**($2,294,850)**	**($1,543,333)**	**($1,582,505)**	**($2,283,049)**

(20410000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	1,583	-	1,090	814	814
Total 34-Interest	$0	$1,583	$0	$1,090	$814	$814
Total Revenues	$0	$1,583	$0	$1,090	$814	$814
Total 20410000-Sewer Rate Stabalization Net	**$0**	**$1,583**	**$0**	**$1,090**	**$814**	**$814**

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
48-Refunds						
4659-Refunds and Reimbursements	-	-	210	-	-	-
Total 48-Refunds	$0	$0	$210	$0	$0	$0
Total Revenues	$0	$0	$210	$0	$0	$0
50-Salaries & Benefits						
5000-Salaries / Full-Time	121,072	135,055	132,253	124,615	124,615	136,599
5005-Salaries / Part-time	10,433	11,304	5,629	5,130	5,130	4,011
5100-Salaries / Overtime	104	359	-	720	720	-
5105-Salaries - Leave Payout	545	2,021	373	901	901	-
5110-Salaries/Uniform Pay	-	63	63	-	-	63
5200-Salaries - Auto & Expense Allo	30	67	68	15	15	-
5300-Public Employees Retirement Sy	14,899	18,134	16,392	15,212	15,212	15,825
5301-Health Insurance Benefits	-	-	-	394	394	-
5302-Long Term Disability Insurance	390	438	437	334	334	358
5303-Life Insurance Premiums	156	177	170	149	149	184
5304-Workers Compensation Insurance	13,032	15,228	12,411	14,053	14,053	14,191
5305-Medicare Tax- Employer's Share	1,974	2,242	2,084	2,028	2,028	2,157
5306-Unfunded Accrued Liability	22,805	34,071	29,806	30,256	30,256	32,754
5307-Deferred Comp/Part-Time	398	208	410	-	-	-
5308-Deferred Compensation/Full-tim	4,691	5,185	5,015	4,784	4,784	5,552
5309-Unemployment Insurance	632	587	472	468	468	386
5310-Section 125 Benefit Allow.	45,129	42,486	37,012	43,090	43,090	53,465
6779-Pension Expense-GASB 68	14,059	8,307	-	-	-	-
Total 50-Salaries & Benefits	$250,349	$275,932	$242,595	$242,149	$242,149	$265,545
53-Materials & Services						
6402-Telephone & Fax Charges	3,401	4,220	3,452	4,248	4,400	4,236
6405-Copier Lease/Paper Charges	-	-	-	-	-	875
6411-Advertising/Bids and Notices	37	232	38	56	56	-
6416-Office Supplies/Expendable	2,694	1,000	2,500	1,438	1,600	2,500
6418-Postage / Other Mailing Charge	17,182	18,925	17,439	21,301	22,000	22,900
6425-Vehicle Fuel, Supplies & Maint	538	71	546	-	-	125
6426-Equipment Fuel/Supplies/Mtnc	-	-	-	128	128	-
6440-Contracted Services	27,691	12,393	53,600	18,454	20,000	36,200
6451-Bank Service Charges	13,847	6,786	14,263	7,089	7,300	5,000
6530-Conference/Training/Ed	-	-	-	-	-	650
6532-Maintenance/Other Supplies	-	-	-	548	548	-
6561-Miscellaneous Expenses	-	84	-	-	-	-
Total 53-Materials & Services	$65,464	$43,711	$91,838	$53,262	$56,032	$72,486
54-Interfund Charges						
6902-Interfund Chg Central Supply	4	-	4	-	-	-
6903-Interfund Chg Cost Distrib	-	18,166	-	-	-	18,165
6904-Interfund Chg Admin OH	19,977	18,548	19,977	18,548	18,548	18,548
6918-Interfund Chg Comp Maint	16,905	16,606	16,905	16,905	16,905	17,463
6920-Interfund Chg Computer Replace	3,743	3,743	3,743	3,743	3,743	4,667
6924-Interfund Chg Motor Rental	286	1,485	334	334	334	358
Total 54-Interfund Charges	$40,915	$58,548	$40,963	$39,530	$39,530	$59,201
58-Special Payments						
6562-Retiree Insurance Premiums	-	-	1,210	838	838	-
Total 58-Special Payments	$0	$0	$1,210	$838	$838	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	51,960	(24,027)	-	-	-	-
Total 62-Other Nonoperating E	$51,960	($24,027)	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(47601235)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	4,695	4,789	4,789	4,789	4,885
Total 63-Transfer Out	$0	$4,695	$4,789	$4,789	$4,789	$4,885
Total Expenses	$408,688	$358,859	$381,395	$340,568	$343,338	$402,117
Total 47601235-Utility Billing/Garbage Net	**($408,688)**	**($358,859)**	**($381,185)**	**($340,568)**	**($343,338)**	**($402,117)**

(47603600)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	65,439	(2)	65,767	-	-	-
Total 32-Fines & Forfeiture	$65,439	($2)	$65,767	$0	$0	$0
33-Charges for Services						
4209-Disposal Collection Fees	5,449,471	5,467,842	7,000,000	5,675,527	5,675,527	6,734,653
4649-Admin Fees	64,635	85,493	30,000	27,986	27,986	27,986
Total 33-Charges for Services	$5,514,106	$5,553,335	$7,030,000	$5,703,513	$5,703,513	$6,762,639
34-Interest						
4162-Interest Income	38,479	19,022	16,259	8,835	7,915	7,915
Total 34-Interest	$38,479	$19,022	$16,259	$8,835	$7,915	$7,915
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	2,720	-	-	-	-	-
Total 47-Gains & Proceeds	$2,720	$0	$0	$0	$0	$0
48-Refunds						
4682-Collection Recovery	1,254	326	806	-	-	-
Total 48-Refunds	$1,254	$326	$806	$0	$0	$0
Total Revenues	$5,621,998	$5,572,681	$7,112,832	$5,712,348	$5,711,428	$6,770,554
50-Salaries & Benefits						
5000-Salaries / Full-Time	31,431	34,924	58,235	35,084	35,084	66,204
5005-Salaries / Part-time	4,400	-	4,532	-	-	-
5100-Salaries / Overtime	3	25	-	328	328	-
5105-Salaries - Leave Payout	-	-	17,455	-	-	-
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	4,023	4,219	6,795	4,348	4,348	7,384
5302-Long Term Disability Insurance	98	110	150	105	105	153
5303-Life Insurance Premiums	40	44	54	40	40	62
5304-Workers Compensation Insurance	3,537	3,575	5,242	3,465	3,465	6,281
5305-Medicare Tax- Employer's Share	531	525	863	520	520	980
5306-Unfunded Accrued Liability	6,213	7,359	8,120	8,897	8,897	9,660
5307-Deferred Comp/Part-Time	165	-	170	-	-	-
5308-Deferred Compensation/Full-tim	947	966	2,029	1,032	1,032	1,199
5309-Unemployment Insurance	168	96	139	81	81	131
5310-Section 125 Benefit Allow.	7,452	8,297	9,383	8,084	8,084	13,773
6779-Pension Expense-GASB 68	3,796	-	-	-	-	-
Total 50-Salaries & Benefits	$62,804	$60,140	$113,167	$61,984	$61,984	$105,827
53-Materials & Services						
6401-Gas and Electric Utilities	12,602	7,046	10,313	3,970	5,000	10,000
6402-Telephone & Fax Charges	1,600	1,184	1,624	1,087	1,200	1,092
6405-Copier Lease/Paper Charges	-	-	-	-	-	785
6412-Advertising/Other	10,711	10,368	10,872	11,405	11,500	11,500
6416-Office Supplies/Expendable	347	256	353	54	350	350
6440-Contracted Services	4,376,300	4,365,545	4,449,651	4,814,592	4,814,500	4,446,945
6451-Bank Service Charges	8	-	8	-	-	-
Total 53-Materials & Services	$4,401,568	$4,384,399	$4,472,821	$4,831,108	$4,832,550	$4,470,672
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	26,339	23,620	26,339	26,339	26,339	26,339
6903-Interfund Chg Cost Distrib	4,327	13,515	4,327	4,327	4,327	8,325
6904-Interfund Chg Admin OH	243,939	226,492	243,939	226,492	243,939	226,492
6907-Interfund Chg Vehicle Replace	-	10,717	-	-	-	-
6908-Interfund Chg Vehicle Maint.	-	12,200	-	-	-	-
6909-Interfund Chg Route/Roll-Off	108,150	108,150	108,150	108,150	108,150	-
6918-Interfund Chg Comp Maint	16,441	16,150	16,441	16,441	16,441	15,001
6920-Interfund Chg Computer Replace	-	3,623	-	-	-	4,009
6923-Interfund Chg Software	482	205	482	-	-	-
Total 54-Interfund Charges	$399,678	$414,672	$399,678	$381,749	$399,196	$280,166

(47603600)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
58-Special Payments						
6560-Liability / Property Insurance	16,694	19,448	26,449	28,040	28,040	33,052
Total 58-Special Payments	$16,694	$19,448	$26,449	$28,040	$28,040	$33,052
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	67,591	-	-	-
Total 60-Capital Outlay	$0	$0	$67,591	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	3,044	-	-	-	-	-
Total 61-Depreciation	$3,044	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	593,857	593,857	593,857	593,857	593,857	770,288
8210-Transfers Out/Debt Service	1,212	2,807	1,212	1,212	1,212	1,132
8220-Transfers Out - Insurance Rese	-	4,373	4,460	4,460	4,460	4,550
Total 63-Transfer Out	$595,069	$601,037	$599,529	$599,529	$599,529	$775,970
Total Expenses	$5,478,857	$5,479,696	$5,679,235	$5,902,410	$5,921,299	$5,665,687
Total 47603600-Solid Waste Disposal Net	**$143,141**	**$92,985**	**$1,433,597**	**($190,062)**	**($209,871)**	**$1,104,867**

(47603620)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	-	-	-	-	-	67,311
Total 49-Transfers In	$0	$0	$0	$0	$0	$67,311
Total Revenues	$0	$0	$0	$0	$0	$67,311
53-Materials & Services						
6402-Telephone & Fax Charges	47	-	48	-	48	45
6416-Office Supplies/Expendable	-	-	-	1,804	1,804	-
6440-Contracted Services	58	3,834	59	-	-	-
Total 53-Materials & Services	$105	$3,834	$107	$1,804	$1,852	$45
Total Expenses	$105	$3,834	$107	$1,804	$1,852	$45
Total 47603620-Solid Waste Recycling Net	**($105)**	**($3,834)**	**($107)**	**($1,804)**	**($1,852)**	**$67,266**

(47603630)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	5,676	(1)	5,704	-	-	5,704
Total 32-Fines & Forfeiture	$5,676	($1)	$5,704	$0	$0	$5,704
33-Charges for Services						
4256-Street Sweeping Fees	444,881	406,637	450,000	409,824	409,824	450,000
Total 33-Charges for Services	$444,881	$406,637	$450,000	$409,824	$409,824	$450,000
48-Refunds						
4682-Collection Recovery	79	41	165	-	-	-
Total 48-Refunds	$79	$41	$165	$0	$0	$0
49-Transfers In						
4355-Transfer-In	-	50,000	-	-	-	50,000
Total 49-Transfers In	$0	$50,000	$0	$0	$0	$50,000
Total Revenues	$450,636	$456,677	$455,869	$409,824	$409,824	$505,704
50-Salaries & Benefits						
5000-Salaries / Full-Time	155,419	128,826	167,436	156,946	155,972	181,309
5005-Salaries / Part-time	9,320	-	9,600	-	-	-
5100-Salaries / Overtime	12,559	3,052	11,250	16,353	16,353	15,000
5105-Salaries - Leave Payout	5,694	-	1,087	8,204	8,204	-
5110-Salaries/Uniform Pay	800	800	801	800	800	801
5300-Public Employees Retirement Sy	20,505	20,122	22,216	19,697	19,698	21,920
5302-Long Term Disability Insurance	-	6	556	480	480	529
5303-Life Insurance Premiums	-	2	225	222	222	243
5304-Workers Compensation Insurance	18,182	13,491	16,082	17,797	17,697	17,704
5305-Medicare Tax- Employer's Share	13	18	2,745	2,924	2,910	3,092
5306-Unfunded Accrued Liability	33,790	39,148	44,164	41,982	41,982	45,498
5307-Deferred Comp/Part-Time	350	-	360	-	-	-
5308-Deferred Compensation/Full-tim	-	66	6,755	6,135	6,135	7,264
5309-Unemployment Insurance	609	445	594	471	472	511
5310-Section 125 Benefit Allow.	35,975	31,889	32,329	23,794	23,794	26,038
6779-Pension Expense-GASB 68	19,349	-	-	-	-	-
Total 50-Salaries & Benefits	$322,569	$247,980	$316,200	$295,805	$294,719	$319,909
53-Materials & Services						
6402-Telephone & Fax Charges	31	6	31	6	10	144
6412-Advertising/Other	-	112	-	-	-	-
6425-Vehicle Fuel, Supplies & Maint	25,781	26,318	30,000	44,582	45,000	47,257
6440-Contracted Services	8,862	19,672	-	21,416	20,000	-
6532-Maintenance/Other Supplies	15,406	6,354	15,000	12,825	14,000	25,000
Total 53-Materials & Services	$50,080	$52,462	$45,031	$78,829	$79,010	$72,401
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	17,424	-	-	-	17,424
6904-Interfund Chg Admin OH	20,623	19,148	20,623	19,148	19,148	19,148
6907-Interfund Chg Vehicle Replace	92,617	91,404	82,617	82,617	82,617	106,617
6908-Interfund Chg Vehicle Maint.	70,035	74,705	72,857	72,857	72,857	73,341
Total 54-Interfund Charges	$183,275	$202,681	$176,097	$174,622	$174,622	$216,530
58-Special Payments						
6560-Liability / Property Insurance	4,637	5,402	7,347	7,789	7,789	9,181
Total 58-Special Payments	$4,637	$5,402	$7,347	$7,789	$7,789	$9,181
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	-	-	-	-
Total 60-Capital Outlay	$0	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-

(47603630)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
8220-Transfers Out - Insurance Rese	-	5,084	5,186	5,186	5,186	5,289
Total 63-Transfer Out	$0	$5,084	$5,186	$5,186	$5,186	$5,289
Total Expenses	$560,561	$513,609	$549,861	$562,231	$561,326	$623,310
Total 47603630-Street Cleaning Net Surplus/	**($109,925)**	**($56,932)**	**($93,992)**	**($152,407)**	**($151,502)**	**($117,606)**

(47603640)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4434-Grants	16,543	16,349	16,593	16,662	16,662	16,349
Total 36-Federal Grants	$16,543	$16,349	$16,593	$16,662	$16,662	$16,349
Total Revenues	$16,543	$16,349	$16,593	$16,662	$16,662	$16,349
53-Materials & Services						
6412-Advertising/Other	16,583	44	23,672	16,543	16,543	16,349
Total 53-Materials & Services	$16,583	$44	$23,672	$16,543	$16,543	$16,349
Total Expenses	$16,583	$44	$23,672	$16,543	$16,543	$16,349
Total 47603640-Beverage Container Recycling	**($40)**	**$16,305**	**($7,079)**	**$119**	**$119**	**$0**

(47603730)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
49-Transfers In						
4355-Transfer-In	-	-	-	-	-	109,120
Total 49-Transfers In	$0	$0	$0	$0	$0	$109,120
Total Revenues	$0	$0	$0	$0	$0	$109,120
50-Salaries & Benefits						
5000-Salaries / Full-Time	345	5,585	12,812	13,031	13,031	19,171
5100-Salaries / Overtime	-	-	-	298	299	-
5105-Salaries - Leave Payout	-	273	-	-	-	-
5110-Salaries/Uniform Pay	-	-	125	125	125	125
5300-Public Employees Retirement Sy	34	584	1,289	1,235	1,235	1,811
5302-Long Term Disability Insurance	-	20	86	-	-	-
5303-Life Insurance Premiums	1	9	25	15	15	22
5304-Workers Compensation Insurance	34	599	1,153	1,210	1,210	1,786
5305-Medicare Tax- Employer's Share	5	88	180	203	203	295
5306-Unfunded Accrued Liability	-	-	-	-	-	2,213
5308-Deferred Compensation/Full-tim	14	235	538	516	516	863
5309-Unemployment Insurance	10	104	87	128	129	73
5310-Section 125 Benefit Allow.	-	1,032	3,097	3,067	3,067	5,521
6779-Pension Expense-GASB 68	32	-	-	-	-	-
Total 50-Salaries & Benefits	$475	$8,529	$19,392	$19,828	$19,830	$31,880
53-Materials & Services						
6440-Contracted Services	5,026	3,708	5,101	3,056	5,842	5,000
Total 53-Materials & Services	$5,026	$3,708	$5,101	$3,056	$5,842	$5,000
54-Interfund Charges						
6903-Interfund Chg Cost Distrib	-	655	-	-	-	655
Total 54-Interfund Charges	$0	$655	$0	$0	$0	$655
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8220-Transfers Out - Insurance Rese	-	1,138	1,161	1,161	1,161	1,184
Total 63-Transfer Out	$0	$1,138	$1,161	$1,161	$1,161	$1,184
Total Expenses	$5,501	$14,030	$25,654	$24,045	$26,833	$38,719
Total 47603730-Tire Clean Up Net Surplus/	**($5,501)**	**($14,030)**	**($25,654)**	**($24,045)**	**($26,833)**	**$70,401**



Drainage

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	-	204,270	5,425	-	-	-
Total 46-Non-Cash Capital Con	$0	$204,270	$5,425	$0	$0	$0
Total Revenues	$0	$204,270	$5,425	$0	$0	$0
60-Capital Outlay						
7050-Construction/Infrastructure	45,231	889	-	-	-	-
Total 60-Capital Outlay	$45,231	$889	$0	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	324,829	328,915	-	-	-	-
Total 61-Depreciation	$324,829	$328,915	$0	$0	$0	$0
Total Expenses	$370,060	$329,804	$0	$0	$0	$0
Total 45003040-Drainage Capital Outlay Net	**($370,060)**	**($125,534)**	**$5,425**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
32-Fines & Forfeiture						
4208-Late Payment/Other Penalty	7,137	-	7,173	-	-	7,000
Total 32-Fines & Forfeiture	$7,137	$0	$7,173	$0	$0	$7,000
33-Charges for Services						
4210-Drainage User Fees	692,365	696,007	700,000	724,218	724,218	725,000
Total 33-Charges for Services	$692,365	$696,007	$700,000	$724,218	$724,218	$725,000
34-Interest						
4162-Interest Income	9,194	6,810	2,270	5,480	4,006	4,000
Total 34-Interest	$9,194	$6,810	$2,270	$5,480	$4,006	$4,000
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	170,000	170,000	170,000	170,009	170,009	170,009
Total 40-Interfund Charges	$170,000	$170,000	$170,000	$170,009	$170,009	$170,009
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	25,980	-	-	-	-	-
Total 47-Gains & Proceeds	$25,980	$0	$0	$0	$0	$0
48-Refunds						
4682-Collection Recovery	113	56	78	-	-	-
Total 48-Refunds	$113	$56	$78	$0	$0	$0
Total Revenues	$904,789	$872,873	$879,521	$899,707	$898,233	$906,009
53-Materials & Services						
6451-Bank Service Charges	-	-	-	343	309	-
Total 53-Materials & Services	$0	$0	$0	$343	$309	$0
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	49,750	47,905	49,750	49,750	49,750	49,750
6904-Interfund Chg Admin OH	2,084	1,935	2,084	1,935	2,084	1,935
Total 54-Interfund Charges	$51,834	$49,840	$51,834	$51,685	$51,834	$51,685
61-Depreciation						
6600-Depreciation / Replacement	589	589	-	-	-	-
Total 61-Depreciation	$589	$589	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	3,256	(1,849)	-	-	-	-
Total 62-Other Nonoperating E	$3,256	($1,849)	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	45,000	45,000	45,000	45,000	45,000	45,000
Total 63-Transfer Out	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000
Total Expenses	$100,679	$93,580	$96,834	$97,028	$97,143	$96,685
Total 45003080-Drainage Operations Net	**$804,110**	**$779,293**	**$782,687**	**$802,679**	**$801,090**	**$809,324**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
50-Salaries & Benefits						
5000-Salaries / Full-Time	210,035	164,959	232,154	184,530	184,530	245,841
5005-Salaries / Part-time	4,400	-	4,532	322	322	-
5100-Salaries / Overtime	4,750	5,779	6,000	10,917	1,097	6,000
5105-Salaries - Leave Payout	10,182	400	1,451	-	-	-
5110-Salaries/Uniform Pay	1,265	790	890	940	940	1,056
5200-Salaries - Auto & Expense Allo	-	-	-	-	-	-
5300-Public Employees Retirement Sy	28,302	20,362	26,672	20,489	20,490	25,795
5302-Long Term Disability Insurance	747	526	754	477	477	574
5303-Life Insurance Premiums	346	274	341	258	259	316
5304-Workers Compensation Insurance	22,751	17,508	21,434	19,057	19,057	23,820
5305-Medicare Tax- Employer's Share	3,478	2,658	3,657	3,102	3,102	3,890
5306-Unfunded Accrued Liability	44,874	34,556	58,650	39,180	39,180	42,375
5307-Deferred Comp/Part-Time	165	-	170	-	-	-
5308-Deferred Compensation/Full-tim	8,781	6,763	9,677	7,438	7,438	9,720
5309-Unemployment Insurance	1,173	648	876	651	652	724
5310-Section 125 Benefit Allow.	70,393	38,994	46,747	51,095	51,095	76,433
6779-Pension Expense-GASB 68	26,706	3,907	-	-	-	-
Total 50-Salaries & Benefits	$438,348	$298,124	$414,005	$338,456	$328,639	$436,544
53-Materials & Services						
6401-Gas and Electric Utilities	50,378	35,666	39,064	26,077	29,225	38,000
6425-Vehicle Fuel, Supplies & Maint	8,204	6,320	8,327	9,536	9,800	10,108
6440-Contracted Services	23,581	62,060	32,963	78,315	80,000	30,000
6515-Taxes and Assessments	22,133	23,260	22,465	26,498	26,498	27,000
6532-Maintenance/Other Supplies	27,655	9,600	30,000	17,486	22,000	22,000
Total 53-Materials & Services	$131,951	$136,906	$132,819	$157,912	$167,523	$127,108
54-Interfund Charges						
6902-Interfund Chg Central Supply	34	-	34	76	76	-
6903-Interfund Chg Cost Distrib	-	19,559	-	-	-	19,559
6904-Interfund Chg Admin OH	38,271	35,534	38,271	35,534	38,271	35,534
6907-Interfund Chg Vehicle Replace	16,853	12,031	22,434	22,434	22,434	23,234
6908-Interfund Chg Vehicle Maint.	28,729	32,978	34,360	34,360	34,360	34,844
6918-Interfund Chg Comp Maint	11,697	11,490	11,697	11,697	11,697	18,397
6920-Interfund Chg Computer Replace	2,649	2,649	2,649	2,649	2,649	4,917
6923-Interfund Chg Software	482	205	482	-	-	-
Total 54-Interfund Charges	$98,715	$114,446	$109,927	$106,750	$109,487	$136,485
61-Depreciation						
6600-Depreciation / Replacement	15,493	15,493	-	-	-	-
Total 61-Depreciation	$15,493	$15,493	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	618	-	-	-	-	-
Total 62-Other Nonoperating E	$618	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	4,909	14,207	4,909	4,909	4,909	7,514
8220-Transfers Out - Insurance Rese	-	8,244	8,408	8,408	8,408	8,577
Total 63-Transfer Out	$4,909	$22,451	$13,317	$13,317	$13,317	$16,091
Total Expenses	$690,034	$587,420	$670,068	$616,435	$618,966	$716,228
Total 45003090-Drainage Flood Control Net	**($690,034)**	**($587,420)**	**($670,068)**	**($616,435)**	**($618,966)**	**($716,228)**



Airport

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
30-Taxes						
4002-Current Unsecured Property Tax	136,902	140,016	137,587	121,210	121,210	130,000
Total 30-Taxes	$136,902	$140,016	$137,587	$121,210	$121,210	$130,000
33-Charges for Services						
4158-User Fees	1,500	1,500	750	1,500	1,500	1,500
4161-F.B.O. Fuel Flowage Fees	7,640	8,060	7,324	9,377	9,377	10,000
Total 33-Charges for Services	$9,140	$9,560	$8,074	$10,877	$10,877	$11,500
34-Interest						
4162-Interest Income	18,166	12,314	4,025	9,100	6,711	7,000
Total 34-Interest	$18,166	$12,314	$4,025	$9,100	$6,711	$7,000
41-Rental Income						
4150-Facility Rental Revenue	17,180	17,530	17,266	16,830	16,830	17,000
4151-Lease/Agricultural	228,146	171,318	229,286	178,881	178,881	180,000
4152-Lease/Airport Land Area	145,036	155,523	145,761	150,426	150,426	150,000
4155-Pan Am Center Rents	177,715	179,090	178,604	181,020	181,020	180,000
4177-Tiedown Rentals	4,103	4,032	4,124	4,360	4,360	4,500
Total 41-Rental Income	$572,180	$527,493	$575,041	$531,517	$531,517	$531,500
48-Refunds						
4240-Utility Reimbursement	420	120	60	120	120	120
4659-Refunds and Reimbursements	3,833	4,632	-	-	-	-
Total 48-Refunds	$4,253	$4,752	$60	$120	$120	$120
Total Revenues	$740,641	$694,135	$724,787	$672,824	$670,435	$680,120
50-Salaries & Benefits						
5000-Salaries / Full-Time	75,037	62,786	74,623	65,994	65,994	77,620
5005-Salaries / Part-time	9,603	18,231	14,841	17,925	17,926	15,440
5100-Salaries / Overtime	6	132	500	452	452	500
5105-Salaries - Leave Payout	1,427	-	40	-	-	-
5110-Salaries/Uniform Pay	500	250	250	250	250	250
5300-Public Employees Retirement Sy	8,834	7,938	9,669	11,216	11,216	12,310
5302-Long Term Disability Insurance	271	218	234	215	216	270
5303-Life Insurance Premiums	147	96	97	91	91	109
5304-Workers Compensation Insurance	8,493	8,301	8,097	8,257	8,258	8,841
5305-Medicare Tax- Employer's Share	1,272	1,168	1,361	1,264	1,265	1,471
5306-Unfunded Accrued Liability	13,315	14,385	17,402	21,540	21,540	23,169
5307-Deferred Comp/Part-Time	360	679	557	108	108	-
5308-Deferred Compensation/Full-tim	3,081	2,590	3,134	2,700	2,700	3,103
5309-Unemployment Insurance	733	456	420	481	481	394
5310-Section 125 Benefit Allow.	31,474	26,804	27,351	20,174	20,174	33,068
6779-Pension Expense-GASB 68	8,335	1,523	-	-	-	-
Total 50-Salaries & Benefits	$162,888	$145,557	$158,576	$150,667	$150,671	$176,545
53-Materials & Services						
6401-Gas and Electric Utilities	30,264	22,978	24,148	21,004	21,000	25,000
6402-Telephone & Fax Charges	6,619	9,189	6,719	8,132	8,200	4,548
6405-Copier Lease/Paper Charges	-	-	-	-	-	475
6412-Advertising/Other	112	-	2,400	2,350	2,400	-
6416-Office Supplies/Expendable	89	187	91	61	91	100
6418-Postage / Other Mailing Charge	74	-	75	-	75	50
6425-Vehicle Fuel, Supplies & Maint	4,759	4,061	4,830	3,021	4,830	3,202
6440-Contracted Services	34,966	53,118	10,000	40,226	45,000	17,050
6515-Taxes and Assessments	16,430	17,359	16,677	21,004	21,004	25,000
6530-Conference/Training/Ed	1,700	288	1,726	1,237	1,236	1,800
6532-Maintenance/Other Supplies	8,274	12,099	12,600	66,449	62,000	15,000
Total 53-Materials & Services	$103,287	$119,279	$79,266	$163,484	$165,836	$92,225
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	21,765	20,958	21,765	21,765	21,765	21,765
6902-Interfund Chg Central Supply	853	382	853	860	860	-

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6903-Interfund Chg Cost Distrib	-	9,438	-	-	-	9,438
6904-Interfund Chg Admin OH	74,613	69,276	74,613	69,276	74,613	69,277
6907-Interfund Chg Vehicle Replace	11,917	11,917	18,050	18,050	18,050	17,983
6908-Interfund Chg Vehicle Maint.	17,797	19,166	22,987	22,987	22,987	23,311
6918-Interfund Chg Comp Maint	12,754	12,528	12,754	12,754	12,754	11,322
6920-Interfund Chg Computer Replace	2,747	2,747	2,747	2,747	2,747	3,026
6923-Interfund Chg Software	482	205	482	-	482	-
Total 54-Interfund Charges	$142,928	$146,617	$154,251	$148,439	$154,258	$156,122
58-Special Payments						
6560-Liability / Property Insurance	75,720	80,207	109,081	113,716	113,716	134,043
6570-Settlements	-	-	-	25,000	25,000	-
6800-Developer Reimbursement	-	-	35,000	-	-	-
8000-Interest Expense	(135)	1,696	2,541	2,123	2,123	1,300
8001-Principal Payment	-	-	25,939	-	25,939	27,180
Total 58-Special Payments	$75,585	$81,903	$172,561	$140,839	$166,778	$162,523
61-Depreciation						
6600-Depreciation / Replacement	308,871	299,490	-	-	-	-
Total 61-Depreciation	$308,871	$299,490	$0	$0	$0	$0
62-Other Nonoperating E						
6450-Bad Debt Expense	7,347	(5,472)	-	5,625	5,625	-
Total 62-Other Nonoperating E	$7,347	($5,472)	$0	$5,625	$5,625	$0
63-Transfer Out						
8200-Transfer Out	-	-	-	-	-	-
8210-Transfers Out/Debt Service	6,313	15,051	6,313	6,313	6,313	14,127
8220-Transfers Out - Insurance Rese	-	3,407	3,475	3,475	3,475	3,545
Total 63-Transfer Out	$6,313	$18,458	$9,788	$9,788	$9,788	$17,672
Total Expenses	$807,219	$805,832	$574,442	$618,842	$652,956	$605,087
Total 20503270-Airport Operations Net	**($66,578)**	**($111,697)**	**$150,345**	**$53,982**	**$17,479**	**$75,033**

(20503510)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4450-Federal Aviation Airport Grant	-	80,436	59,000	74,004	67,341	-
Total 36-Federal Grants	$0	$80,436	$59,000	$74,004	$67,341	$0
37-State Grants						
4419-CalTrans Aeronautic Grant	-	-	-	17,038	17,038	40,000
Total 37-State Grants	$0	$0	$0	$17,038	$17,038	$40,000
Total Revenues	$0	$80,436	$59,000	$91,042	$84,379	$40,000
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	-	(60,067)	-	-	-	-
7000-Vehicles and Equipment	-	60,067	-	-	-	-
7030-Facilities And Improvements	-	-	1,087,000	113,504	83,000	-
Total 60-Capital Outlay	$0	$0	$1,087,000	$113,505	$83,000	$0
63-Transfer Out						
8260-Transfer-Out CIP	-	-	36,779	-	-	-
Total 63-Transfer Out	$0	$0	$36,779	$0	$0	$0
Total Expenses	$0	$0	$1,123,779	$113,505	$83,000	$0
Total 20503510-Airport Capital Projects Net	**$0**	**$80,436**	**($1,064,779)**	**($22,463)**	**$1,379**	**$40,000**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	1,881	1,115	593	768	593	593
Total 34-Interest	$1,881	$1,115	$593	$768	$593	$593
Total Revenues	$1,881	$1,115	$593	$768	$593	$593
Total 21500000-Airport Development Net	**$1,881**	**$1,115**	**$593**	**$768**	**$593**	**$593**

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Transit

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4239-Ticket Sales	38,637	-	15,000	-	-	-
Total 31-Licenses & Permits	$38,637	$0	$15,000	$0	$0	$0
34-Interest						
4162-Interest Income	2,780	768	930	469	930	930
Total 34-Interest	$2,780	$768	$930	$469	$930	$930
36-Federal Grants						
4423-Federal Grant Sec 5307	447,171	572,414	500,000	982,766	982,766	257,500
Total 36-Federal Grants	$447,171	$572,414	$500,000	$982,766	$982,766	$257,500
37-State Grants						
4425-State Transit Assistance - Cit	301,840	80,834	232,052	71,014	71,014	314,010
Total 37-State Grants	$301,840	$80,834	$232,052	$71,014	$71,014	$314,010
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	197,503	-	300,000	-	-	200,000
4426-Local Transportation Allocatio	-	-	-	-	-	-
Total 38-Local Grnt &Donation	$197,503	$0	$300,000	$0	$0	$200,000
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	-	-	6,353	6,353	-
Total 40-Interfund Charges	$0	$0	$0	$6,353	$6,353	$0
47-Gains & Proceeds						
4750-Gain on Sale of Real Property	-	135,300	-	-	-	-
Total 47-Gains & Proceeds	$0	$135,300	$0	$0	$0	$0
48-Refunds						
4650-Deposits Short/Over	(4,127)	-	-	-	-	-
Total 48-Refunds	($4,127)	$0	$0	$0	$0	$0
Total Revenues	$983,804	$789,316	$1,047,982	$1,060,602	$1,061,063	$772,440
50-Salaries & Benefits						
5000-Salaries / Full-Time	63,574	83,038	167,655	149,140	149,140	159,140
5005-Salaries / Part-time	-	-	7,238	-	-	-
5100-Salaries / Overtime	627	61	10,000	95	95	10,000
5105-Salaries - Leave Payout	51	-	-	4,082	4,082	-
5110-Salaries/Uniform Pay	573	573	298	573	573	298
5200-Salaries - Auto & Expense Allo	-	1	-	20	20	-
5300-Public Employees Retirement Sy	9,390	10,755	19,855	17,951	17,951	17,987
5302-Long Term Disability Insurance	222	270	496	435	436	409
5303-Life Insurance Premiums	59	80	149	128	128	154
5304-Workers Compensation Insurance	6,373	8,501	15,657	15,046	15,046	15,583
5305-Medicare Tax- Employer's Share	988	1,295	2,650	2,400	2,400	2,583
5306-Unfunded Accrued Liability	15,592	19,284	20,379	35,922	35,922	38,876
5308-Deferred Compensation/Full-tim	2,614	3,258	5,272	5,909	5,909	6,998
5309-Unemployment Insurance	178	341	507	369	370	354
5310-Section 125 Benefit Allow.	10,471	11,155	10,869	29,623	29,623	39,868
6779-Pension Expense-GASB 68	8,860	2,063	-	-	-	-
Total 50-Salaries & Benefits	$119,572	$140,675	$261,025	$261,693	$261,695	$292,250
53-Materials & Services						
6402-Telephone & Fax Charges	-	-	-	-	-	2,400
6405-Copier Lease/Paper Charges	-	-	-	-	-	1,350
6412-Advertising/Other	1,382	913	1,500	680	1,200	1,200
6416-Office Supplies/Expendable	1,163	1,519	1,200	1,152	1,500	1,000
6418-Postage / Other Mailing Charge	15	1	125	44	125	150
6425-Vehicle Fuel, Supplies & Maint	77,174	70,365	80,000	76,011	80,000	85,000
6440-Contracted Services	522,787	302,964	601,560	505,243	600,444	650,000
6520-Ticket Purchases	3,420	1,191	3,000	-	-	1,500

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6530-Conference/Training/Ed	1,865	485	3,250	325	500	2,400
Total 53-Materials & Services	$609,343	$377,854	$690,635	$583,455	$683,769	$745,000
54-Interfund Charges						
6902-Interfund Chg Central Supply	3,789	5,958	3,789	6,090	6,200	-
6903-Interfund Chg Cost Distrib	185,187	181,722	185,187	185,187	185,187	194,031
6904-Interfund Chg Admin OH	43,305	40,208	43,305	40,208	43,305	40,208
6918-Interfund Chg Comp Maint	4,515	4,435	4,515	4,515	4,515	4,812
6920-Interfund Chg Computer Replace	1,045	1,045	1,045	1,045	1,045	1,286
Total 54-Interfund Charges	$237,841	$233,368	$237,841	$237,045	$240,252	$240,337
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(102,223)	-	-	-	-	-
Total 60-Capital Outlay	($102,223)	$0	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	28,500	(1)	28,500	28,500	28,500	28,500
8220-Transfers Out - Insurance Rese	-	2,261	2,306	2,306	2,306	2,352
Total 63-Transfer Out	$28,500	$2,260	$30,806	$30,806	$30,806	$30,852
Total Expenses	$893,033	$754,157	$1,220,307	$1,112,999	$1,216,522	$1,308,439
Total 21285290-Transportation- Dial-A-Ride	**$90,771**	**$35,159**	**($172,325)**	**($52,397)**	**($155,459)**	**($535,999)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4421-Grant/FTA Section 5339	-	-	161,386	-	-	-
Total 36-Federal Grants	$0	$0	$161,386	$0	$0	$0
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	-	-	28,480	-	-	55,000
Total 38-Local Grnt &Donation	$0	$0	$28,480	$0	$0	$55,000
Total Revenues	$0	$0	$189,866	$0	$0	$55,000
60-Capital Outlay						
6603-CIP Offset	101,789	-	-	-	-	-
7000-Vehicles and Equipment	-	-	189,866	-	-	-
Total 60-Capital Outlay	$101,789	$0	$189,866	$0	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	8,519	17,037	-	-	-	-
Total 61-Depreciation	$8,519	$17,037	$0	$0	$0	$0
Total Expenses	$110,308	$17,037	$189,866	$0	$0	$0
Total 21285490-Dial-A-Ride Capital Outlay Net	**($110,308)**	**($17,037)**	**$0**	**$0**	**$0**	**$55,000**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
31-Licenses & Permits						
4239-Ticket Sales	81,501	-	15,000	-	-	-
Total 31-Licenses & Permits	$81,501	$0	$15,000	$0	$0	$0
36-Federal Grants						
4421-Grant/FTA Section 5339	-	-	161,386	-	898,649	82,230
4423-Federal Grant Sec 5307	568,058	1,235,137	750,000	1,446,648	1,446,648	257,500
Total 36-Federal Grants	$568,058	$1,235,137	$911,386	$1,446,648	$2,345,297	$339,730
37-State Grants						
4425-State Transit Assistance - Cit	288,690	92,137	232,051	79,627	79,627	314,010
Total 37-State Grants	$288,690	$92,137	$232,051	$79,627	$79,627	$314,010
38-Local Grnt &Donation						
4424-Local Transportation Allocatio	331,036	-	300,000	-	-	200,000
Total 38-Local Grnt &Donation	$331,036	$0	$300,000	$0	$0	$200,000
40-Interfund Charges						
4354-Interfund Salary & Bene Reimb	-	-	-	6,353	6,353	-
Total 40-Interfund Charges	$0	$0	$0	$6,353	$6,353	$0
48-Refunds						
4650-Deposits Short/Over	1,060	-	-	-	-	-
Total 48-Refunds	$1,060	$0	$0	$0	$0	$0
Total Revenues	$1,270,345	$1,327,274	$1,458,437	$1,532,628	$2,431,277	$853,740
50-Salaries & Benefits						
5000-Salaries / Full-Time	-	-	167,655	149,261	149,126	159,140
5005-Salaries / Part-time	-	-	7,238	-	-	-
5100-Salaries / Overtime	12,039	19,250	10,000	19,649	19,650	10,000
5105-Salaries - Leave Payout	51	-	-	4,082	4,082	-
5110-Salaries/Uniform Pay	573	573	298	573	573	298
5200-Salaries - Auto & Expense Allo	-	1	-	20	20	-
5300-Public Employees Retirement Sy	-	-	19,854	17,966	17,951	17,990
5302-Long Term Disability Insurance	-	-	496	436	436	409
5303-Life Insurance Premiums	67	93	149	141	141	156
5304-Workers Compensation Insurance	7,490	10,464	15,656	16,971	16,957	15,580
5305-Medicare Tax- Employer's Share	-	-	2,652	2,622	2,620	2,584
5306-Unfunded Accrued Liability	15,592	19,284	20,379	35,953	35,953	38,908
5308-Deferred Compensation/Full-tim	-	-	5,275	5,915	5,909	6,994
5309-Unemployment Insurance	226	380	505	404	404	352
5310-Section 125 Benefit Allow.	10,471	11,155	10,869	29,623	29,624	39,868
6779-Pension Expense-GASB 68	8,860	2,063	-	-	-	-
Total 50-Salaries & Benefits	$132,281	$162,118	$261,026	$283,616	$283,446	$292,279
53-Materials & Services						
6402-Telephone & Fax Charges	-	-	-	-	-	2,400
6405-Copier Lease/Paper Charges	-	-	-	-	-	1,350
6412-Advertising/Other	2,104	247	2,136	421	2,000	1,200
6416-Office Supplies/Expendable	1,115	1,569	1,200	1,334	1,400	1,000
6418-Postage / Other Mailing Charge	9	52	125	-	-	150
6425-Vehicle Fuel, Supplies & Maint	83,813	80,615	98,964	101,975	102,000	100,000
6440-Contracted Services	-	-	810,000	856,746	858,444	889,000
6520-Ticket Purchases	3,195	433	3,000	-	-	1,500
6530-Conference/Training/Ed	1,933	485	3,250	325	325	2,400
6532-Maintenance/Other Supplies	540	14,887	20,000	98,268	98,585	100,000
Total 53-Materials & Services	$875,803	$924,004	$938,675	$1,059,069	$1,062,754	$1,099,000
54-Interfund Charges						
6902-Interfund Chg Central Supply	3,754	7,860	3,754	5,108	5,200	-
6903-Interfund Chg Cost Distrib	185,187	183,110	185,187	185,187	185,187	195,419
6904-Interfund Chg Admin OH	52,248	48,511	52,248	48,511	48,511	48,511
6918-Interfund Chg Comp Maint	4,515	4,435	4,515	4,515	4,515	4,812

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
6920-Interfund Chg Computer Replace	1,045	1,045	1,045	1,045	1,045	1,286
Total 54-Interfund Charges	$246,749	$244,961	$246,749	$244,366	$244,458	$250,028
61-Depreciation						
6600-Depreciation / Replacement	558	558	-	-	-	-
Total 61-Depreciation	$558	$558	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	28,500	-	28,500	28,500	28,500	28,500
8220-Transfers Out - Insurance Rese	-	2,261	2,306	2,306	2,306	2,352
Total 63-Transfer Out	$28,500	$2,261	$30,806	$30,806	$30,806	$30,852
Total Expenses	$1,283,891	$1,333,902	$1,477,256	$1,617,857	$1,621,464	$1,672,159
Total 21295300-Transportation - Fixed Route	**($13,546)**	**($6,628)**	**($18,819)**	**($85,229)**	**$809,813**	**($818,419)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
37-State Grants						
4265-State of Good Repair	-	-	360,329	9,311	9,311	553,500
Total 37-State Grants	$0	$0	$360,329	$9,311	$9,311	$553,500
Total Revenues	$0	$0	$360,329	$9,311	$9,311	$553,500
60-Capital Outlay						
7030-Facilities And Improvements	-	-	360,329	36,958	9,312	351,717
Total 60-Capital Outlay	$0	$0	$360,329	$36,958	$9,312	$351,717
Total Expenses	$0	$0	$360,329	$36,958	$9,312	$351,717
Total 21295425-SB1-State of Good Repair Net	**$0**	**$0**	**$0**	**($27,647)**	**($1)**	**$201,783**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	-	127	-	-	-
Total 34-Interest	$0	$0	$127	$0	$0	$0
37-State Grants						
4266-Low Carbon Transit Op Prog	-	-	411,154	21,490	21,490	522,907
Total 37-State Grants	$0	$0	$411,154	$21,490	$21,490	$522,907
Total Revenues	$0	$0	$411,281	$21,490	$21,490	$522,907
60-Capital Outlay						
7030-Facilities And Improvements	-	-	411,154	35,479	21,490	-
Total 60-Capital Outlay	$0	$0	$411,154	$35,479	$21,490	$0
Total Expenses	$0	$0	$411,154	$35,479	$21,490	$0
Total 21295491-Low Carbon Transit Operation	**$0**	**$0**	**$127**	**($13,989)**	**$0**	**$522,907**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
36-Federal Grants						
4421-Grant/FTA Section 5339	279,383	-	-	-	-	-
4423-Federal Grant Sec 5307	2,483,206	334,894	2,090,656	-	-	-
Total 36-Federal Grants	$2,762,589	$334,894	$2,090,656	$0	$0	$0
46-Non-Cash Capital Con						
4320-Capital Contribution	298,731	82,613	71,585	-	-	-
Total 46-Non-Cash Capital Con	$298,731	$82,613	$71,585	$0	$0	$0
Total Revenues	$3,061,320	$417,507	$2,162,241	$0	$0	$0
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(673,647)	(330,452)	-	-	-	-
6603-CIP Offset	100,681	-	-	-	-	-
7000-Vehicles and Equipment	673,167	334,894	-	-	-	-
7030-Facilities And Improvements	2,089,406	(16,428)	33,200	66,400	-	-
Total 60-Capital Outlay	$2,189,607	($11,986)	$33,200	$33,200	$0	$0
61-Depreciation						
6600-Depreciation / Replacement	123,626	260,479	-	-	-	-
Total 61-Depreciation	$123,626	$260,479	$0	$0	$0	$0
Total Expenses	$2,313,233	$248,493	$33,200	$33,200	$0	$0
Total 21295500-MAX - Capital Outlay Net	**$748,087**	**$169,014**	**$2,129,041**	**($33,200)**	**$0**	**$0**

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Golf

(20606299)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	-	451	-	-	-
Total 34-Interest	$0	$0	$451	$0	$0	$0
Total Revenues	$0	$0	$451	$0	$0	$0
58-Special Payments						
6448-Bond/Loan Admin Fees	(2,000)	-	11,122	-	-	-
6449-Bond Cost of Issuance Fees	-	-	20,768	-	-	-
8000-Interest Expense	39,778	30,551	22,590	20,962	22,590	12,744
8001-Principal Payment	-	-	306,200	-	306,200	316,100
Total 58-Special Payments	$37,778	$30,551	$360,680	$20,962	$328,790	$328,844
Total Expenses	$37,778	$30,551	$360,680	$20,962	$328,790	$328,844
Total 20606299-Golf Course Debt Service Net	**($37,778)**	**($30,551)**	**($360,229)**	**($20,962)**	**($328,790)**	**($328,844)**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
33-Charges for Services						
4213-Green Fee User Charges	65,900	58,004	60,000	54,742	54,742	60,000
Total 33-Charges for Services	$65,900	$58,004	$60,000	$54,742	$54,742	$60,000
41-Rental Income						
4169-Rents/ Pro Shop	35,834	20,049	20,000	20,016	20,016	20,000
Total 41-Rental Income	$35,834	$20,049	$20,000	$20,016	$20,016	$20,000
49-Transfers In						
4355-Transfer-In	298,151	298,804	298,151	298,151	298,151	298,804
Total 49-Transfers In	$298,151	$298,804	$298,151	$298,151	$298,151	$298,804
Total Revenues	$399,885	$376,857	$378,151	$372,909	$372,909	$378,804
54-Interfund Charges						
6921-Interfund Chg Land Rent	64,083	64,083	64,083	64,083	64,083	-
Total 54-Interfund Charges	$64,083	$64,083	$64,083	$64,083	$64,083	$0
60-Capital Outlay						
7000-Vehicles and Equipment	-	-	17,568	-	-	17,568
Total 60-Capital Outlay	$0	$0	$17,568	$0	$0	$17,568
Total Expenses	$64,083	$64,083	$81,651	$64,083	$64,083	$17,568
Total 20606290-Golf Operations Net Surplus/	**$335,802**	**$312,774**	**$296,500**	**$308,826**	**$308,826**	**$361,236**

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SPECIAL REVENUE FUNDS

Revenues & Expenses by Organization

Development Impact Fees
State Gas Tax
Measure T
Business Improvement District
Park Development
Parking District
Federal Aid Urban Grant
Local Transportation
Landscaping Assessment
Supplemental Law
Intermodal
Residential Rehab Housing
Low-Moderate Income Housing
Community Facilities Districts (CFD)

Special Revenue Funds Budget Overview

Special Revenue Funds are established to track and report monies that must be expended for specified purposes. The following is a summary of the various accounts that collectively make up the Special Revenue Funds:

Special Gas Tax

This fund goes toward public works and transportation for street maintenance. Gas tax revenues for streets and roads are received from multiple sources monthly from the State Controller's Office. Funds are transferred to the Streets Department through the annual budget process to support the streets operations and projects.

Regional Surface Transportation Program (RSTP) Exchange

This fund provides flexible funding for projects to preserve and improve Federal-Aid highway, bridge, and tunnel projects on public roads, pedestrian and bicycle infrastructure, and intercity passenger projects. Funds are received as reimbursement for costs incurred.

State Transportation Improvement Program (STIP)

A multi-year capital improvement program of transportation projects on and off the State Highway System. Funds are programmed within the Madera County region to prioritize regional projects. There are currently no projects scheduled to receive STIP funds.

Proposition 1B LPP

State Program created by the Road Repair and Accountability Act of 2017 (Senate Bill (SB) 1) to provide funding to local and regional transportation agencies that have sought and received voter approved taxes (i.e. Measure T) and enacted fees for Road Maintenance and Rehabilitation (RMRA) projects. Projects require a 50 percent local match. Funds are received as reimbursement for costs incurred.

Road Maintenance & Rehabilitation Account (RMRA)

Utilized to address road maintenance, rehabilitation, and critical safety projects, this fund was created by the Road Repair and Accountability Act of 2017, SB 1. These funds are received monthly from the state.

Measure A

A ½ cent sales tax for local transportation projects collected from 1990 to 2005. The remaining fund balance has been designated for a specific project.

Measure T

Current ½ cent sales tax for local transportation projects and programs. It is a 20-year program that sunsets in 2027 that funds highway and road capital projects designed to improve traffic safety; relieve congestion; enhanced street maintenance; environmental enhancement through transportation projects; transit improvements; and leverage other state and federal funds. Funds are received quarterly from Madera County.

San Joaquin Valley Air Pollution Control District (SJVAPCD) REMOVE II Grant

This grant provides funding for projects consistent with the goals of the SJVAPCD.

Transportation

Prop 1B Public Transportation Modernization, Improvement and Service Enhancement Account (PTMISEA)

This program is aimed at transit modernization and improvement and service enhancement. This program is currently being used to fund a portion of the transit facility. Funds are received as reimbursement for costs incurred.

Low Carbon Transit Operations Program (LCTOP)

This program provides funding to be used by transit operators to reduce greenhouse emissions. The City has utilized these funds to improve transit stop amenities.

Local Transportation Fund (LTF)

This program is to fund Public Transportation including planning and program activities, pedestrian and bicycle facilities, community transit services, and bus and rail projects. Additionally, LTF may be used for construction and maintenance of local streets and roads. It is a component of the Transportation Development Act (TDA).

Sustainable Communities Grant

Grant program created to maintain and integrate multi-modal transportation, also from the Road Repair and Accountability Act of 2017, SB 1.

Parks

Housing Related Parks Program (HRPP) Grant

Grant funding for the creation and renovation of parks and community recreation facilities.

Tire Derived Products (TDP) Grant

This grant is administered by California Department of Resources Recycling and Recovery (CalRecycle) to promote markets for recycled-content products derived from waste tires generated in California and decrease the adverse environmental impacts created by unlawful disposal and stockpiling of waste tires.

Chukchansi Grant

This grant is currently funding one project in the CIP Program.

Development Impact Fees (DIF)

There is a Local Fee imposed on new development to fund the city's capital facilities. Revenues depend on development activity. Funds are collected during the permitting process and deposited into multiple assigned accounts, each having a specific purpose.

Special Districts

Parking District Operations

Established by the city, this fund supports the acquisition, construction, installation or maintenance of parking facilities, street lighting, refuse receptacles, benches, parks, or fountains in the downtown area. The city serves as the fiscal agent and participants are billed quarterly. Currently, funds are used to pay for a part-time parking enforcement officer, refuse collection, gardening services, and a portion of the crow abatement program.

Business Improvement District

Established by the city, this program supports activities, and promotes events and tourism within the Business Improvement District. The city serves as the fiscal agent and participants are billed quarterly. The city remits the funds to the Madera Downtown Association quarterly, less expenses it incurs.

Community Facilities Districts (CFD)

CFD 2005-1 Special Tax for city services and CFD 2006-1 Special Tax for debt service on infrastructure improvements. CFD 2006-01 applies to a single subdivision.

Landscape Maintenance Districts (LMD)

Funding for landscaping in 80 defined zones within the city. Special assessments are prepared in accordance with the Streets and Highway Code.

Federal Aid

Active Transportation Program (ATP)

State program that consolidates existing Federal and State transportation programs, including Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S) into a single program. Currently, there are no new projects funded through this program. Previously, ATP funds were utilized for one CIP project (PK-00008). Funds are received as reimbursement for costs incurred.

Bridge Preventive Maintenance Program (BPMP)

Intended to maintain existing inventory of bridges and is currently funding one CIP project (B-000004). Funds are received as reimbursement for costs incurred.

Congestion Mitigation & Air Quality Program (CMAQ)

Intended to fund transportation projects that will contribute to attainment of national air quality standards. Currently funding many CIP projects. Funds are received as reimbursement for costs incurred.

Highway Safety Improvement Program (HSIP)

Federal aid program available to states for achieving a significant reduction in fatalities and serious injuries on public roads. This program currently funds two CIP projects (R-000031 and R-000066). Funds are received as reimbursement for costs incur.

Housing

Home/CalHome Down Payment Assistance and Program Income

Grant money to assist first-time home buyers with down payment assistance. Funds recaptured from loan payments are deposited into Program Income to be used for further down payment assistance.

CalHome Manufactured Housing Rehabilitation and Program Income

Grant money to assist with the rehabilitation of manufactured housing. Funds recaptured from loan payments are placed into Program Income to be used for further rehab assistance.

Affordable Housing and Sustainable Communities Program (AHSC)

Administered by the Strategic Growth Council and implemented by the Department of Housing and Community Development (HCD), the AHSC Program funds land-use, housing, transportation, and land preservation projects to support infill and compact development that reduce greenhouse gas ("GHG") emissions.

Funding for the AHSC Program is provided from the Greenhouse Gas Reduction Fund (GGRF), an account established to receive Cap-and-Trade auction proceeds.

Law Enforcement Grants

Supplemental Law Enforcement Services Fund (SLESF)

Funds allocated to provide front-line law enforcement services.

Justice Assistance Grant (JAG)

Funds allocated for the purpose of enforcing State and local laws improving the criminal justice system, with an emphasis on preventing violent crime. Grants may provide for personnel, equipment, training, technical assistance, and criminal justice information systems for the more widespread apprehension, prosecution, adjudication, detention, and rehabilitation of persons who violate criminal laws.

Tobacco Law Enforcement Grant

Department of Justice Grant funds to be used for police activities relating to the reduction of illegal sales and marketing of tobacco products to minors.

Expenditures Summaries

Development Impact Fees Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
40800000-Water Develop Impact Fee	-	31,000	-	-		#.0%	#.0%
40810000-Water Pipe Dev Impact Fee	-	42,700	107,500	44,000	(63,500)	-59.1%	.2%
40820000-Water Well Impact Fee	-	-	50,000	646,000	596,000	1192.0%	3.6%
40830000-Waste Water Dev Impact Fee	250,000	250,000	250,000	250,000		.0%	1.4%
40840000-Westberry Ellis Dev Impact Fee	-	47,557	172	144	(28)	-16.3%	.0%
40850000-Rd 28 Sewer Int Dev Impact Fee	4,000	614	4,249	4,205	(44)	-1.0%	.0%
40860000-Develop Impact Fee/Fire	-	-	133,195	-	(133,195)	-100.0%	.0%
40870000-Develop Impact Fee/Police	125,020	125,444	125,192	128,915	3,723	3.0%	.7%
40880000-Develop Impact Fee/Parks	37	7,197	255,988	165,332	(90,656)	-35.4%	.9%
40890000-Develop Imp Fee/Public Works	-	901	366	306	(60)	-16.4%	.0%
40920000-General Government Impact Fee	-	2,397	973	815	(158)	-16.2%	.0%
40930000-Transportation Impact Fee	-	1,094,130	1,677	1,251,404	1,249,727	74521.6	6.9%
40940000-Administrative Services	15,000	18,855	16,565	16,310	(255)	-1.5%	.1%
40950000-Median Island	-	-	20,833	-	(20,833)	-100.0%	.0%
40960000-Arterial/Collector	55,623	580,723	26,912	246	(26,666)	-99.1%	.0%
40970000-Traffic Signal	6,800	822,878	126,365	200,000	73,635	58.3%	1.1%
40980000-Traffic Special Impact Fee	-	518	210	176	(34)	-16.2%	.0%
40990000-Sewer New Req	205,060	-	-	18,871	18,871	#.0%	#.0%
41000000-Sewer NW Quad U/A	-	113,524	81	68	(13)	-16.0%	.0%
41010000-Sewer NE Quad U/A	-	131,000	-	-		#.0%	#.0%
41020000-Sewer SW Quad U/A	-	1,094	532,824	372	(532,452)	-99.9%	.0%
41030000-Sewer SE Quad U/A	-	3,800	289,873	16,992	(272,881)	-94.1%	.1%
41040000-Drainage Dev Imp U/A	99,630	1,675	682	570	(112)	-16.4%	.0%
41050000-Storm Drain NW Quad U/A	-	447	182	152	(30)	-16.5%	.0%
41060000-Storm Drain NE Quad U/A	-	68,210	-	-		#.0%	#.0%
41080000-Storm Drain SE Quad U/A	-	998	3,770,083	70	(3,770,013)	-100.0%	.0%
Total Development Impact Fees	**761,170**	**3,345,662**	**5,713,922**	**2,744,948**	**(2,968,974)**	**-52.0%**	**15%**

State Gas Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41303310-Gas Tax - Street Maintenance	2,890,722	2,579,295	4,299,192	2,863,866	(1,435,326)	-33.4%	15.8%
41305422-REMOVE II - SJVAPCD	3,889	31,665	4,038	-	(4,038)	-100.0%	.0%
41305424-SB1-LPP (Local Partnership Pro	180,000	-	306,000	200,000	(106,000)	-34.6%	1.1%
41315320-RSTP - Fed Exchange	247,740	577,907	480,001	845,612	365,611	76.2%	4.7%
41500000-Measure A	-	1,226,132	10,868	-	(10,868)	-100.0%	.0%
Total State Gas	**3,322,351**	**4,414,999**	**5,100,099**	**3,909,478**	**(1,190,621)**	**-23.3%**	**22%**

Measure T Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41514470-Measure T - RTP - Rehab/Recons	744,785	735,137	1,994,937	2,667,126	672,189	33.7%	14.7%
41520000-Measure T- LTP Street Maint.	770,140	586,810	650,401	536,421	(113,980)	-17.5%	3.0%
41530000-Measure T -LTP Suppl Sts.Maint	290,495	347,559	290,495	361,053	70,558	24.3%	2.0%
41540000-Measure T -LTP ADA Compliance	19,824	1,428	20,000	20,000		.0%	.1%
41550000-Measure T -Transit Enhancement	106,848	11,881	17,352	1,800	(15,552)	-89.6%	.0%
41570000-Measure T-Enviro Enhan/Bike/Pe	169,050	141,905	206,495	191,260	(15,235)	-7.4%	1.1%
41580000-Measure T -LTP- Flexible	672	-	-	-		#.0%	#.0%
Total Measure T	**2,101,814**	**1,824,720**	**3,179,680**	**3,777,660**	**597,980**	**18.8%**	**21%**

Business Improvement District Org Lis	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41600000-Madera Downtown BID	20,086	17,511	26,397	23,801	(2,596)	-9.8%	.1%
Total Business Improvement District	**20,086**	**17,511**	**26,397**	**23,801**	**(2,596)**	**-9.8%**	**0%**

Park Development Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41096354-Chukchansi Grant	-	-	-	15,059	15,059	#.0%	#.0%
Total Park Development	**-**	**-**	**-**	**15,059**	**15,059**	**#.0%**	**0%**

Parking District Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41400000-Parking Dist Operations	18,727	37,365	34,742	43,433	8,691	25.0%	.2%
Total Parking District	**18,727**	**37,365**	**34,742**	**43,433**	**8,691**	**25.0%**	**0%**

Fed Aid Urban Grant Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41705010-Sustainable Community Grant	179,747	-	160,142	-	(160,142)	-100.0%	.0%
41705030-FAU - Parks & Pedestrian Proj	204,317	93,683	-	275,000	275,000	#.0%	#.0%
41705070-FAU CMAQ	741,628	698,507	1,073,557	1,982,782	909,225	84.7%	11.0%
41705080-Highway Safety Improv Program	448,516	895	10,440	-	(10,440)	-100.0%	.0%
41705090-Active Transportation Program	260,020	118,979	493	-	(493)	-100.0%	.0%
41705730-Bridge Preventative Maint.Prog	1,974	5,933	48,729	-	(48,729)	-100.0%	.0%
Total Fed Aid Urban Grant	**1,836,202**	**917,997**	**1,293,361**	**2,257,782**	**964,421**	**74.6%**	**12%**

Local Transportation Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
42005330-Local Transportation- Streets	1,095,769	2,500,749	2,497,544	2,364,040	(133,504)	-5.3%	13.1%
42005410-Local Transportation- Parks	34,366	47,100	264,395	39,000	(225,395)	-85.2%	.2%
42005493-Local Transportation- Transit	153,881	83,622	48,436	61,000	12,564	25.9%	.3%
Total Local Transportation	**1,284,016**	**2,631,471**	**2,810,375**	**2,464,040**	**(346,335)**	**-12.3%**	**14%**

Landscaping Assessment Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
LLMD	428,526	362,464	438,982	406,690	(32,292)	-7.4%	2.2%
Total Landscaping Assessment	**428,526**	**362,464**	**438,982**	**406,690**	**(32,292)**	**-7.4%**	**2%**

Supplemental LAW Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
47700000-Supplemental Law Enforcement	64,423	77,080	65,390	65,386	(4)	.0%	.4%
47800000-Local Law Enforce. Block Grant	8,713	27,865	-	-		#.0%	#.0%
47810000-JAG Grants	-	-	27,829	-	(27,829)	-100.0%	.0%
47810210-OJP BJA FY20 COVID-19	-	96,690	16,884	-	(16,884)	-100.0%	.0%
47900000-DUI Enforcement& Awareness	-	21,136	95,000	32,720	(62,280)	-65.6%	.2%
47910000-Tobacco Law Enforcement Grant	-	200	60,639	106,613	45,974	75.8%	.6%
47920000-OTS-ABC Shoulder Tap Grant	-	-	-	-		#.0%	#.0%
47930000-OTS-STEP DUI Grant	16,185	-	1,703	-	(1,703)	-100.0%	.0%
Total Supplemental LAW	**89,321**	**222,971**	**267,445**	**204,719**	**(62,726)**	**-23.5%**	**1%**

Intermodal Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
41100000-Madera Transit Center	-	1,081	35,000	24,020	(10,980)	-31.4%	.1%
41105492-Prop.1B CalOES	38,997	-	19,511	-	(19,511)	-100.0%	.0%
41108060-Intermodal Building	90,008	112,282	86,207	87,211	1,004	1.2%	.5%
Total Intermodal	**129,005**	**113,363**	**140,718**	**111,231**	**(29,487)**	**-21.0%**	**1%**

Economic Development Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
42500000-Economic Develop Fund U/A	5,329	456,222	3,377	2,324	(1,053)	-31.2%	.0%
Total Economic Development	**5,329**	**456,222**	**3,377**	**2,324**	**(1,053)**	**-31.2%**	**0%**

Residential Rehab Housing Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
43600000-NSP3 Program U/A	-	-	31,151	-	(31,151)	-100.0%	.0%
43800000-Home DAP	3,991	-	4,051	-	(4,051)	-100.0%	.0%
44004430-DAP Program Income	-	377	-	21,656	21,656	#.0%	#.0%
44004432-CalHome MH Rehab	32,336	39,214	86,831	31,596	(55,235)	-63.6%	.2%
44004460-HOME Program Income	38,469	24,588	68,953	62,959	(5,994)	-8.7%	.3%
44004610-CalHOME DAP	-	-	12,775	-	(12,775)	-100.0%	.0%
44004620-CalHOME OOR	-	-	124,523	-	(124,523)	-100.0%	.0%
44004630-CalHome Program Income	8,036	153,298	47,573	1,500	(46,073)	-96.8%	.0%
Total Residential Rehab Housing	**82,832**	**217,477**	**375,857**	**117,711**	**(258,146)**	**-68.7%**	**1%**

Low-Moderate Income Housing Org Lis	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
40200000-Low/Mod Housing Fund	637	947,490	5,723	650	(5,073)	-88.6%	.0%
40210000-AFFORDABLE HOUSING	-	-	250,000	1,686,384	1,436,384	574.6%	9.3%
Total Low-Moderate Income Housing	**637**	**947,490**	**255,723**	**1,687,034**	**1,431,311**	**559.7%**	**9%**

CFD Special Revenue Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
48000000-CFD 2005-1, City-Wide Services	305,183	306,173	305,256	306,303	1,047	.3%	1.7%
48030000-CFD 2012-1, Public Service	9,750	-	9,750	9,750		.0%	.1%
48040000-CFD 2013-1 Madera Family Apt	7,850	10,247	7,850	6,690	(1,160)	-14.8%	.0%
Total CFD Special Revenue	**322,783**	**316,420**	**322,856**	**322,743**	**(113)**	**.0%**	**2%**
Total	**$10,402,799**	**$15,826,132**	**$19,963,534**	**$18,088,653**	**($1,874,881)**	**-9.4%**	**100%**

40800000-Water Develop Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	31,000	-	-		#.0%	#Error
Total 40800000-Water Develop Impact Fee-40800000	**-**	**31,000**	**-**	**-**		**#.0%**	**#Error**

40810000-Water Pipe Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	42,700	107,500	44,000	(63,500)	-59.1%	100.0%
Total 40810000-Water Pipe Dev Impact Fee-40810000	**-**	**42,700**	**107,500**	**44,000**	**(63,500)**	**-59.1%**	**100%**

40820000-Water Well Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	50,000	646,000	596,000	1192.0%	100.0%
Total 40820000-Water Well Impact Fee-40820000	**-**	**-**	**50,000**	**646,000**	**596,000**	**1192.0%**	**100%**

40830000-Waste Water Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	250,000	250,000	250,000	250,000		.0%	100.0%
Total 40830000-Waste Water Dev Impact Fee-40830000	**250,000**	**250,000**	**250,000**	**250,000**		**.0%**	**100%**

40840000-Westberry Ellis Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	423	172	144	(28)	-16.3%	100.0%
58-Special Payments	-	47,134	-	-		#.0%	#.0%
Total 40840000-Westberry Ellis Dev Impact Fee-40840000	**-**	**47,557**	**172**	**144**	**(28)**	**-16.3%**	**100%**

40850000-Rd 28 Sewer Int Dev Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	614	249	205	(44)	-17.7%	4.9%
63-Transfer Out	4,000	-	4,000	4,000		.0%	95.1%
Total 40850000-Rd 28 Sewer Int Dev Impact Fee-40850000	**4,000**	**614**	**4,249**	**4,205**	**(44)**	**-1.0%**	**100%**

40860000-Develop Impact Fee/Fire Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	133,195	-	(133,195)	-100.0%	#Error
Total 40860000-Develop Impact Fee/Fire-40860000	**-**	**-**	**133,195**	**-**	**(133,195)**	**-100.0%**	**#Error**

40870000-Develop Impact Fee/Police Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	424	172	144	(28)	-16.3%	.1%
63-Transfer Out	125,020	125,020	125,020	128,771	3,751	3.0%	99.9%
Total 40870000-Develop Impact Fee/Police-40870000	**125,020**	**125,444**	**125,192**	**128,915**	**3,723**	**3.0%**	**100%**

40880000-Develop Impact Fee/Parks Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,150	467	391	(76)	-16.3%	.2%
60-Capital Outlay	37	6,047	255,521	164,941	(90,580)	-35.4%	99.8%
63-Transfer Out	-	-	-	-		#.0%	#.0%
Total 40880000-Develop Impact Fee/Parks-40880000	**37**	**7,197**	**255,988**	**165,332**	**(90,656)**	**-35.4%**	**100%**

40890000-Develop Imp Fee/Public Works Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	901	366	306	(60)	-16.4%	100.0%
Total 40890000-Develop Imp Fee/Public Works-40890000	**-**	**901**	**366**	**306**	**(60)**	**-16.4%**	**100%**

40920000-General Government Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	2,397	973	815	(158)	-16.2%	100.0%
Total 40920000-General Government Impact Fee-40920000	**-**	**2,397**	**973**	**815**	**(158)**	**-16.2%**	**100%**

40930000-Transportation Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	4,130	1,677	1,404	(273)	-16.3%	.1%
60-Capital Outlay	-	1,090,000	-	1,250,000	1,250,000	#.0%	#.0%
Total 40930000-Transportation Impact Fee-40930000	**-**	**1,094,130**	**1,677**	**1,251,404**	**1,249,727**	**74521.6 %**	**100%**

40940000-Administrative Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	3,855	1,565	1,310	(255)	-16.3%	8.0%
63-Transfer Out	15,000	15,000	15,000	15,000		.0%	92.0%
Total 40940000-Administrative Services-40940000	**15,000**	**18,855**	**16,565**	**16,310**	**(255)**	**-1.5%**	**100%**

40950000-Median Island Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	-	-	20,833	-	(20,833)	-100.0%	#Error
Total 40950000-Median Island-40950000	**-**	**-**	**20,833**	**-**	**(20,833)**	**-100.0%**	**#Error**

40960000-Arterial/Collector Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	723	293	246	(47)	-16.0%	100.0%
58-Special Payments	55,623	-	26,619	-	(26,619)	-100.0%	.0%
60-Capital Outlay	-	580,000	-	-		#.0%	#.0%
Total 40960000-Arterial/Collector-40960000	**55,623**	**580,723**	**26,912**	**246**	**(26,666)**	**-99.1%**	**100%**

40970000-Traffic Signal Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	6,800	822,878	126,365	200,000	73,635	58.3%	100.0%
Total 40970000-Traffic Signal-40970000	**6,800**	**822,878**	**126,365**	**200,000**	**73,635**	**58.3%**	**100%**

40980000-Traffic Special Impact Fee Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	518	210	176	(34)	-16.2%	100.0%
Total 40980000-Traffic Special Impact Fee-40980000	**-**	**518**	**210**	**176**	**(34)**	**-16.2%**	**100%**

40990000-Sewer New Req Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	205,060	-	-	18,871	18,871	#.0%	#.0%
Total 40990000-Sewer New Req-40990000	**205,060**	**-**	**-**	**18,871**	**18,871**	**#.0%**	**100%**

41000000-Sewer NW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	199	81	68	(13)	-16.0%	100.0%
58-Special Payments	-	113,325	-	-		#.0%	#.0%
Total 41000000-Sewer NW Quad U/A-41000000	**-**	**113,524**	**81**	**68**	**(13)**	**-16.0%**	**100%**

41010000-Sewer NE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	131,000	-	-		#.0%	#Error
Total 41010000-Sewer NE Quad U/A-41010000	**-**	**131,000**	**-**	**-**		**#.0%**	**#Error**

41020000-Sewer SW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,094	444	372	(72)	-16.2%	100.0%
60-Capital Outlay	-	-	532,380	-	(532,380)	-100.0%	.0%
Total 41020000-Sewer SW Quad U/A-41020000	**-**	**1,094**	**532,824**	**372**	**(532,452)**	**-99.9%**	**100%**

41030000-Sewer SE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	520	211	177	(34)	-16.1%	1.0%
60-Capital Outlay	-	3,280	289,662	16,815	(272,847)	-94.2%	99.0%
Total 41030000-Sewer SE Quad U/A-41030000	**-**	**3,800**	**289,873**	**16,992**	**(272,881)**	**-94.1%**	**100%**

41040000-Drainage Dev Imp U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	2	1,675	682	570	(112)	-16.4%	100.0%
58-Special Payments	99,628	-	-	-		#.0%	#.0%
Total 41040000-Drainage Dev Imp U/A-41040000	**99,630**	**1,675**	**682**	**570**	**(112)**	**-16.4%**	**100%**

41050000-Storm Drain NW Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	447	182	152	(30)	-16.5%	100.0%
Total 41050000-Storm Drain NW Quad U/A-41050000	**-**	**447**	**182**	**152**	**(30)**	**-16.5%**	**100%**

41060000-Storm Drain NE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	68,210	-	-		#.0%	#Error
Total 41060000-Storm Drain NE Quad U/A-41060000	**-**	**68,210**	**-**	**-**		**#.0%**	**#Error**

41080000-Storm Drain SE Quad U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	205	83	70	(13)	-15.7%	100.0%
60-Capital Outlay	-	793	3,770,000	-	(3,770,000)	-100.0%	.0%
Total 41080000-Storm Drain SE Quad U/A-41080000	**-**	**998**	**3,770,083**	**70**	**(3,770,013)**	**-100.0%**	**100%**

41303310-Gas Tax - Street Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
54-Interfund Charges	-	690,715	-	-		#.0%	#.0%
60-Capital Outlay	-	56,682	1,408,470	1,100,000	(308,470)	-21.9%	38.4%
63-Transfer Out	2,890,722	1,831,898	2,890,722	1,763,866	(1,126,856)	-39.0%	61.6%
Total 41303310-Gas Tax - Street Maintenance-41303310	**2,890,722**	**2,579,295**	**4,299,192**	**2,863,866**	**(1,435,326)**	**-33.4%**	**100%**

41305422-REMOVE II - SJVAPCD Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	3,889	31,665	4,038	-	(4,038)	-100.0%	#Error
Total 41305422-REMOVE II - SJVAPCD-41305422	**3,889**	**31,665**	**4,038**	**-**	**(4,038)**	**-100.0%**	**#Error**

41305424-SB1-LPP (Local Partnership Pro Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	180,000	-	306,000	200,000	(106,000)	-34.6%	100.0%
Total 41305424-SB1-LPP (Local Partnership Pro-41305424	**180,000**	**-**	**306,000**	**200,000**	**(106,000)**	**-34.6%**	**100%**

41315320-RSTP - Fed Exchange Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	247,740	577,907	480,001	845,612	365,611	76.2%	100.0%
Total 41315320-RSTP - Fed Exchange-41315320	**247,740**	**577,907**	**480,001**	**845,612**	**365,611**	**76.2%**	**100%**

41500000-Measure A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	1,226,132	10,868	-	(10,868)	-100.0%	#Error
Total 41500000-Measure A-41500000	**-**	**1,226,132**	**10,868**	**-**	**(10,868)**	**-100.0%**	**#Error**

41514470-Measure T - RTP - Rehab/Recons Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	742,441	723,832	1,992,593	2,667,126	674,533	33.9%	100.0%
63-Transfer Out	2,344	11,305	2,344	-	(2,344)	-100.0%	.0%
Total 41514470-Measure T - RTP - Rehab/Recons-41514470	**744,785**	**735,137**	**1,994,937**	**2,667,126**	**672,189**	**33.7%**	**100%**

41520000-Measure T- LTP Street Maint. Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	233,719	70,436	113,980	-	(113,980)	-100.0%	.0%
63-Transfer Out	536,421	516,374	536,421	536,421		.0%	100.0%
Total 41520000-Measure T- LTP Street Maint.-41520000	**770,140**	**586,810**	**650,401**	**536,421**	**(113,980)**	**-17.5%**	**100%**

41530000-Measure T -LTP Suppl Sts.Maint Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	-	-		#.0%	#.0%
63-Transfer Out	290,495	347,559	290,495	361,053	70,558	24.3%	100.0%
Total 41530000-Measure T -LTP Suppl Sts.Maint-41530000	**290,495**	**347,559**	**290,495**	**361,053**	**70,558**	**24.3%**	**100%**

41540000-Measure T -LTP ADA Compliance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	19,824	1,428	20,000	20,000		.0%	100.0%
Total 41540000-Measure T -LTP ADA Compliance-41540000	**19,824**	**1,428**	**20,000**	**20,000**		**.0%**	**100%**

41550000-Measure T -Transit Enhancement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	348	4,852	1,800	(3,052)	-62.9%	100.0%
60-Capital Outlay	106,848	11,533	12,500	-	(12,500)	-100.0%	.0%
Total 41550000-Measure T -Transit Enhancement-41550000	**106,848**	**11,881**	**17,352**	**1,800**	**(15,552)**	**-89.6%**	**100%**

41570000-Measure T-Enviro Enhan/Bike/Pe Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	169,050	141,905	206,495	191,260	(15,235)	-7.4%	100.0%
Total 41570000-Measure T-Enviro Enhan/Bike/Pe-41570000	**169,050**	**141,905**	**206,495**	**191,260**	**(15,235)**	**-7.4%**	**100%**

41580000-Measure T -LTP- Flexible Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	672	-	-	-		#.0%	#Error
Total 41580000-Measure T -LTP- Flexible-41580000	**672**	**-**	**-**	**-**		**#.0%**	**#Error**

41600000-Madera Downtown BID Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	8	-	8	11	3	37.5%	.0%
54-Interfund Charges	1,389	1,290	1,389	1,290	(99)	-7.1%	5.4%
55-Functional Expenses	18,689	16,221	25,000	22,500	(2,500)	-10.0%	94.5%
Total 41600000-Madera Downtown BID-41600000	**20,086**	**17,511**	**26,397**	**23,801**	**(2,596)**	**-9.8%**	**100%**

41096354-Chukchansi Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	-	15,059	15,059	#.0%	#.0%
Total 41096354-Chukchansi Grant-41096354	**-**	**-**	**-**	**15,059**	**15,059**	**#.0%**	**100%**

41400000-Parking Dist Operations Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	2,327	11,081	16,716	17,211	495	3.0%	39.6%
53-Materials & Services	13,447	14,533	14,762	15,000	238	1.6%	34.5%
54-Interfund Charges	2,361	2,192	2,361	2,192	(169)	-7.2%	5.0%
63-Transfer Out	592	9,559	903	9,030	8,127	900.0%	20.8%
Total 41400000-Parking Dist Operations-41400000	**18,727**	**37,365**	**34,742**	**43,433**	**8,691**	**25.0%**	**100%**

41705010-Sustainable Community Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	157,776	-	160,142	-	(160,142)	-100.0%	#Error
60-Capital Outlay	21,971	-	-	-		#.0%	#Error
Total 41705010-Sustainable Community Grant-41705010	**179,747**	**-**	**160,142**	**-**	**(160,142)**	**-100.0%**	**#Error**

41705030-FAU - Parks & Pedestrian Proj Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	204,317	93,683	-	275,000	275,000	#.0%	#.0%
Total 41705030-FAU - Parks & Pedestrian Proj-41705030	**204,317**	**93,683**	**-**	**275,000**	**275,000**	**#.0%**	**100%**

41705070-FAU CMAQ Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	741,628	698,507	1,073,557	1,982,782	909,225	84.7%	100.0%
Total 41705070-FAU CMAQ-41705070	**741,628**	**698,507**	**1,073,557**	**1,982,782**	**909,225**	**84.7%**	**100%**

41705080-Highway Safety Improv Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	448,516	895	10,440	-	(10,440)	-100.0%	#Error
Total 41705080-Highway Safety Improv Program-41705080	**448,516**	**895**	**10,440**	**-**	**(10,440)**	**-100.0%**	**#Error**

41705090-Active Transportation Program Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	260,020	118,979	493	-	(493)	-100.0%	#Error
Total 41705090-Active Transportation Program-41705090	**260,020**	**118,979**	**493**	**-**	**(493)**	**-100.0%**	**#Error**

41705730-Bridge Preventative Maint.Prog Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	1,974	5,933	48,729	-	(48,729)	-100.0%	#Error
Total 41705730-Bridge Preventative Maint.Prog-41705730	**1,974**	**5,933**	**48,729**	**-**	**(48,729)**	**-100.0%**	**#Error**

42005330-Local Transportation-Streets Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	583,769	1,988,749	1,985,544	1,852,040	(133,504)	-6.7%	78.3%
63-Transfer Out	512,000	512,000	512,000	512,000		.0%	21.7%
Total 42005330-Local Transportation-Streets-42005330	**1,095,769**	**2,500,749**	**2,497,544**	**2,364,040**	**(133,504)**	**-5.3%**	**100%**

42005410-Local Transportation- Parks Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	34,366	47,100	264,395	39,000	(225,395)	-85.2%	100.0%
Total 42005410-Local Transportation- Parks-42005410	**34,366**	**47,100**	**264,395**	**39,000**	**(225,395)**	**-85.2%**	**100%**

42005493-Local Transportation- Transit Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,009	12,956	-	(12,956)	-100.0%	.0%
60-Capital Outlay	153,881	82,613	35,480	61,000	25,520	71.9%	100.0%
Total 42005493-Local Transportation-Transit-42005493	**153,881**	**83,622**	**48,436**	**61,000**	**12,564**	**25.9%**	**100%**

LLMD Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	25,535	13,521	33,862	8,726	(25,136)	-74.2%	2.1%
54-Interfund Charges	402,314	346,397	402,314	396,543	(5,771)	-1.4%	97.5%
58-Special Payments	-	-	2,129	-	(2,129)	-100.0%	.0%
63-Transfer Out	677	2,546	677	1,421	744	109.9%	.3%
Total LLMD-LLMD	**428,526**	**362,464**	**438,982**	**406,690**	**(32,292)**	**-7.4%**	**100%**

47700000-Supplemental Law Enforcement Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	64,423	76,080	65,390	65,386	(4)	.0%	100.0%
55-Functional Expenses	-	1,000	-	-		#.0%	#.0%
Total 47700000-Supplemental Law Enforcement-47700000	**64,423**	**77,080**	**65,390**	**65,386**	**(4)**	**.0%**	**100%**

47800000-Local Law Enforce. Block Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	8,713	7,487	-	-		#.0%	#Error
60-Capital Outlay	-	20,378	-	-		#.0%	#Error
Total 47800000-Local Law Enforce. Block Grant-47800000	**8,713**	**27,865**	**-**	**-**		**#.0%**	**#Error**

47810000-JAG Grants Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	-	-	27,829	-	(27,829)	-100.0%	#Error
Total 47810000-JAG Grants-47810000	**-**	**-**	**27,829**	**-**	**(27,829)**	**-100.0%**	**#Error**

47810210-OJP BJA FY20 COVID-19 Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	80,581	16,884	-	(16,884)	-100.0%	#Error
60-Capital Outlay	-	16,109	-	-		#.0%	#Error
Total 47810210-OJP BJA FY20 COVID-19-47810210	**-**	**96,690**	**16,884**	**-**	**(16,884)**	**-100.0%**	**#Error**

47900000-DUI Enforcement& Awareness Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	(4,012)	73,920	16,662	(57,258)	-77.5%	50.9%
53-Materials & Services	-	5,401	11,080	6,139	(4,941)	-44.6%	18.8%
60-Capital Outlay	-	19,747	10,000	9,919	(81)	-.8%	30.3%
Total 47900000-DUI Enforcement& Awareness-47900000	**-**	**21,136**	**95,000**	**32,720**	**(62,280)**	**-65.6%**	**100%**

47910000-Tobacco Law Enforcement Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	59,914	106,341	46,427	77.5%	99.7%
53-Materials & Services	-	200	725	272	(453)	-62.5%	.3%
Total 47910000-Tobacco Law Enforcement Grant-47910000	**-**	**200**	**60,639**	**106,613**	**45,974**	**75.8%**	**100%**

47920000-OTS-ABC Shoulder Tap Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	-	-		#.0%	#Error
Total 47920000-OTS-ABC Shoulder Tap Grant-47920000	**-**	**-**	**-**	**-**		**#.0%**	**#Error**

47930000-OTS-STEP DUI Grant Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	16,185	-	1,703	-	(1,703)	-100.0%	#Error
Total 47930000-OTS-STEP DUI Grant-47930000	**16,185**	**-**	**1,703**	**-**	**(1,703)**	**-100.0%**	**#Error**

41100000-Madera Transit Center Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	1,081	35,000	24,020	(10,980)	-31.4%	100.0%
Total 41100000-Madera Transit Center-41100000	**-**	**1,081**	**35,000**	**24,020**	**(10,980)**	**-31.4%**	**100%**

41105492-Prop.1B CalOES Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	38,997	-	19,511	-	(19,511)	-100.0%	#Error
Total 41105492-Prop.1B CalOES-41105492	**38,997**	**-**	**19,511**	**-**	**(19,511)**	**-100.0%**	**#Error**

41108060-Intermodal Building Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	7,606	11,452	7,901	13,023	5,122	64.8%	14.9%
53-Materials & Services	39,516	49,758	34,087	26,832	(7,255)	-21.3%	30.8%
54-Interfund Charges	38,944	37,218	38,944	39,358	414	1.1%	45.1%
58-Special Payments	1,855	2,161	2,939	3,672	733	24.9%	4.2%
63-Transfer Out	2,087	11,693	2,336	4,326	1,990	85.2%	5.0%
Total 41108060-Intermodal Building-41108060	**90,008**	**112,282**	**86,207**	**87,211**	**1,004**	**1.2%**	**100%**

42500000-Economic Develop Fund U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	5,329	19,755	3,377	2,324	(1,053)	-31.2%	100.0%
60-Capital Outlay	-	436,467	-	-		#.0%	#.0%
Total 42500000-Economic Develop Fund U/A-42500000	**5,329**	**456,222**	**3,377**	**2,324**	**(1,053)**	**-31.2%**	**100%**

43600000-NSP3 Program U/A Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	31,151	-	(31,151)	-100.0%	#Error
Total 43600000-NSP3 Program U/A-43600000	**-**	**-**	**31,151**	**-**	**(31,151)**	**-100.0%**	**#Error**

43800000-Home DAP Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	3,991	-	4,051	-	(4,051)	-100.0%	#Error
55-Functional Expenses	-	-	-	-		#.0%	#Error
Total 43800000-Home DAP-43800000	**3,991**	**-**	**4,051**	**-**	**(4,051)**	**-100.0%**	**#Error**

44004430-DAP Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	377	-	21,656	21,656	#.0%	#.0%
Total 44004430-DAP Program Income-44004430	**-**	**377**	**-**	**21,656**	**21,656**	**#.0%**	**100%**

44004432-CalHome MH Rehab Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	740	-	751	-	(751)	-100.0%	.0%
54-Interfund Charges	31,596	39,214	31,596	31,596		.0%	100.0%
55-Functional Expenses	-	-	54,484	-	(54,484)	-100.0%	.0%
Total 44004432-CalHome MH Rehab-44004432	**32,336**	**39,214**	**86,831**	**31,596**	**(55,235)**	**-63.6%**	**100%**

44004460-HOME Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	169	18,414	14,205	(4,209)	-22.9%	22.6%
53-Materials & Services	3,325	7,909	15,395	13,610	(1,785)	-11.6%	21.6%
54-Interfund Charges	35,144	16,510	35,144	35,144		.0%	55.8%
Total 44004460-HOME Program Income-44004460	**38,469**	**24,588**	**68,953**	**62,959**	**(5,994)**	**-8.7%**	**100%**

44004610-CalHOME DAP Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	12,775	-	(12,775)	-100.0%	#Error
Total 44004610-CalHOME DAP-44004610	**-**	**-**	**12,775**	**-**	**(12,775)**	**-100.0%**	**#Error**

44004620-CalHOME OOR Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
55-Functional Expenses	-	-	124,523	-	(124,523)	-100.0%	#Error
Total 44004620-CalHOME OOR-44004620	**-**	**-**	**124,523**	**-**	**(124,523)**	**-100.0%**	**#Error**

44004630-CalHome Program Income Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	24,692	-	(24,692)	-100.0%	.0%
53-Materials & Services	8,036	153,298	8,156	1,500	(6,656)	-81.6%	100.0%
55-Functional Expenses	-	-	14,725	-	(14,725)	-100.0%	.0%
Total 44004630-CalHome Program Income-44004630	**8,036**	**153,298**	**47,573**	**1,500**	**(46,073)**	**-96.8%**	**100%**

40200000-Low/Mod Housing Fund Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	-	-	627	-	(627)	-100.0%	.0%
53-Materials & Services	94	220	228	-	(228)	-100.0%	.0%
54-Interfund Charges	-	700	-	-		#.0%	#.0%
55-Functional Expenses	-	946,000	4,218	-	(4,218)	-100.0%	.0%
58-Special Payments	543	570	650	650		.0%	100.0%
Total 40200000-Low/Mod Housing Fund-40200000	**637**	**947,490**	**5,723**	**650**	**(5,073)**	**-88.6%**	**100%**

40210000-AFFORDABLE HOUSING Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	-	-	-	-		#.0%	#.0%
60-Capital Outlay	-	-	250,000	1,686,384	1,436,384	574.6%	100.0%
Total 40210000-AFFORDABLE HOUSING-40210000	**-**	**-**	**250,000**	**1,686,384**	**1,436,384**	**574.6%**	**100%**

48000000-CFD 2005-1, City-Wide Services Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	4,857	5,870	4,930	6,000	1,070	21.7%	2.0%
54-Interfund Charges	326	303	326	303	(23)	-7.1%	.1%
63-Transfer Out	300,000	300,000	300,000	300,000		.0%	97.9%
Total 48000000-CFD 2005-1, City-Wide Services-48000000	**305,183**	**306,173**	**305,256**	**306,303**	**1,047**	**.3%**	**100%**

48030000-CFD 2012-1, Public Service Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	9,750	-	9,750	9,750		.0%	100.0%
Total 48030000-CFD 2012-1, Public Service-48030000	**9,750**	**-**	**9,750**	**9,750**		**.0%**	**100%**

48040000-CFD 2013-1 Madera Family Apt Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
63-Transfer Out	7,850	10,247	7,850	6,690	(1,160)	-14.8%	100.0%
Total 48040000-CFD 2013-1 Madera Family Apt-48040000	**7,850**	**10,247**	**7,850**	**6,690**	**(1,160)**	**-14.8%**	**100%**

CFD Special Tax Refunding Bond

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. The City is acting as an agent and is in no way liable for the special assessment debt and, accordingly, the debt is not recorded in the financial statements.

CFD 2006-1 Special Tax Refunding Bond			
Year	*Principal*	*Interest*	*Total*
2021	79,232	87,352	166,584
2022	84,046	84,225	168,271
2023	88,740	80,916	169,656
2024	98,299	77,334	175,633
2025	107,744	73,389	181,133
2026	117,070	69,083	186,153
2027	121,274	64,519	185,793
2028	130,399	59,700	190,099
2029	144,143	54,442	198,585
2030	152,664	48,758	201,422
2031	161,011	42,751	203,762
2032	174,178	36,332	210,510
2033	187,099	29,414	216,513
2034	194,765	22,101	216,866
2035	212,224	14,307	226,513
2036	224,352	5,947	230,299
2037	43,098	825	43,923
Total	2,320,338	851,396	3,171,734

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Grants Department



Department Summary

The mission of the Grants Department is to provide exceptional grant administration, resources and development to advance the City's vision and mission.

The Grants Department manages a portfolio of grants and pursues ongoing grant resources from federal, state and local government agencies for various City departments, oversees the City's Transit Division, manages the Community Development Block Grant Program (CDBG) and Housing Program by offering Owner-Occupied Rehabilitation (OOR), and Down-Payment Assistance (DAP) loans to qualifying residents.

Department Functions

- Grants development consists of researching grant opportunities to determine whether the City is eligible and well-positioned to pursue a grant, identifying prospective partnering agencies, and developing grant applications.
- Grants administration includes management of awarded grants, including reporting, budgeting, compliance monitoring, project implementation and grant close-out.
- Project implementation includes ensuring that the obligations under the grants are fulfilled, including project completion.

- The Transit Division operates three fixed routes within the city limits and a curb-to-curb service that extends into specific areas of the county (Dial-A-Ride).

- The Community Development Block Grant (CDBG) program received its annual allocation from the U.S. Department of Housing and Urban Development (HUD) in the amount of $922,011. Funds are then distributed to local entities to carryout projects and services benefiting City residents, which must be consistent with HUD national goals and objectives.

- The housing programs (Down Payment Assistance and Owner-Occupied Rehabilitation) provide interest-free, 30-year deferred-payment loans to qualifying owner-occupied households for first-time homebuyer down-payment assistance or owner-occupied home rehabilitation projects.

Responsibility

The Grants Department provides the administration, resources and support necessary to:

- Coordinate activities with outside agencies, other City departments, boards and commissions, and local officials to support the City's grant funding goals and/or to implement grant funded activities.

- Ensure that the Transit Division's funding and activities align with demand for service, incorporate input provided by the Transit Advisory Board, Council, and priorities identified through the Unmet Transit Needs assessment. Manage entitlement grant program operations ensuring compliance and effective use of program funds.

- Coordinate and facilitate the Block Grant Commission, Transit Advisory Board and Loan Review Committee meetings.

- Release relevant program information to the public through press releases, media advisories, and/or through television or radio programs.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Awarded over $10M in total grant funds (combined across all applications submitted) during the 2021-2022 fiscal year in collaborative proposals with other City departments and outside agencies.

- Secured a grant award in the amount of $98K through the State of Good Repairs (SB1) Program for the procurement of security cameras for all transit facilities.

- Secured a grant award in the amount of $165K through the Low Carbon Transit Operations Program (LCTOP) for the procurement of a Madera Metro Paratransit vehicle.

- Transit provided bus transportation services to 52,164 individuals on both fixed routes and Dial-A-Ride services.

- Developed a draft of the Madera Transit Plan, to develop a guide for future transit operations. Began the process of Phase II of the Plan.

- Updated and replaced all Madera Metro Bus Signage with the use of LCTOP funds.

- Closed out three Federal Transit Administration (FTA) grants preciously awarded to the City for transit operation assistance and bus procurement.

- Successfully submitted the National Transit Database NTD annual report.

- Responded effectively to drivers affected by COVID-19. Staff ensured minimal disruption to service despite decreased driver availability.

- Successful completion of the Federal Transit Administration Triennial Review. Maintained elimination of fares during the COVID-19 emergency period to maintain strong safety protocols.

- This safety measure also continued to provide an economic benefit for low-income riders.

- Ensured the City of Madera met the HUD (Office of Housing and Urban Development) Timeliness requirement. Staff developed a HUD Approved Timeliness Action Plan and consequently ensured the drawdown of funds exceeding $700K to meet this requirement.

- Transitioned to an electronic method of CDBG subrecipient reporting. City Data Systems maintains all subrecipient files.

- Secured a $27K Justice Assistance Grant (JAG) for the Police Department for in-car body cameras.

Goals & Performance Measures

Grants

- Fill vacancy for the Administrative Assistant. The Grants department experienced significant staff turnover during the 2021-2022 program year. Developing a new department is critical for the departments continued success.

- Aggressively research new grant opportunities and prepare applications to expand the grants portfolio by diversifying the type of grants that are submitted, to support the development of competitive applications for other City departments; such as Planning, Parks, Engineering, and the Public Works Departments.

- Prepare and submit ongoing applications to support the transit system, CDBG, and to aggressively develop the Grant Department's housing programs.

- Carry out 2020/24 Consolidated Plan, Analysis of Impediments to Fair Housing Choice and 2022/23 Action Plan and ensure their approval by HUD.

- Develop strategies in collaboration with CDBG-funded entities to maintain timeliness of project completion and Federal Guidance compliance.

Housing

- Resume review of wait list applicants and begin processing new loan applications. Utilize HOME and CalHOME program funds and program income to complete down-payment and rehabilitation assistance projects.

- Collaborate with local realtors to develop a marketing plan to enlist new homebuyer and home rehabilitation prospects as funding for projects allows.

Transit

- Continue to monitor and secure federal and state allocation grants as well as competitive grants for revenue sources to sustain and advance transit services.

- Provide contract oversight to ensure the provision of high-quality, cost-effective, and customer-focused transit services.

- Improve outreach and communication with the public regarding transit services availability, and opportunities for engagement.

Department Fund Summary

The Grants Department manages multiple division and program budgets as follows:

General Grants Oversight

This budget will provide the general administration of the City's current grant awards and programs. It will also fund the City's efforts to pursue additional resources and develop new programs.

Transportation Dial-A-Ride

The Dial-A-Ride budget supports a curb-to-curb transportation system that provides service to all locations in the City and in some locations in the county.

Transportation Fixed Route

The fixed route system provides regular transportation within the City from bus stops along predefined routes. The City operates two fixed routes in the City and one to Madera Community College.

Madera Metro Capital Outlay

The Madera Metro Capital Outlay budget provides for the acquisition of long-term assets such as new buses, development of a transit center, bus stop amenities, etc.

CDBG Administration

The Community Development Block Grant provides administration as well as efforts to promote affordable housing, reduce homelessness, and to address impediments to fair housing.

CDBG Public Improvement

The Community Development Block Grant Program provides allocations to City departments or agencies to carryout capital projects identified in the CDBG Annual Action Plan.

CDBG Public Service

The Community Development Block Grant Program provides allocations to City departments or agencies to carryout service projects identified in the CDBG Annual Action Plan.

CalHOME and HOME

This includes grants received from the California Department of Housing and Community Development to carryout housing activities; such as, providing loans for first-time homebuyer down payment assistance or owner-occupied rehabilitation projects.

Parking District Operations

This budget supports the activities carried out by the Parking Enforcement Officer. This non-sworn officer patrols a designated area in downtown and issues citations to motorists who violate our vehicle ordinances.

Department Staffing & Structure

The Grants Department is staffed by a Grants Administrator, two Program Managers (1 vacancy as of January 2022), and a Grant Specialist (vacant), an Intermodal Custodian (PT), and a Maintenance Worker III (PT).

In addition, the department's budgets cover costs for other full-time and part-time personnel to carryout activities associated with the Grants Department's projects, which include two Mechanic III, a Fleet Operations Manager, and an Accountant II.



INTERNAL SERVICE FUNDS

Revenues & Expenses by Organization

Fleet

Facilities

Information Technology

Internal Service Funds Budget Overview

Internal Service Funds are used in governmental accounting to track services provided internally to the organization. The City currently operates three Internal Service Funds:

- Facilities
- Fleet
- Computer Acquisition and Maintenance

Each department in the organization is charged for the services provided by the internal service fund through interfund transfers.

The following is a summary of each:

Facilities:

The Facilities Division provides routine maintenance to the City's buildings, equipment, and facilities. Each internal department is charged a facility fee for the services. Allocations are based on the square footage of the area occupied by the department and a time study of facility personnel.

Fleet Management:

The City maintains a plethora of vehicles. Each department is charged a fee based on number and type of vehicles assigned to the department. Replacement of vehicles is also included based on the number and type of vehicles and useful life estimates for replacement, whereas motor pool charges are based on the prior year's usage.

Worth noting is that fire engines are covered under the City's Fire Engine Replacement program implemented in FY 2019/20. Funds for this program are allocated from Measure K and the City recently purchased its first fire engine under this program. The City expects to receive its engine in FY 2022/23.

Information Services:

Computer services, provided by the City's Information Services Department, are charged based on computer users per department taking into consideration all peripherals, servers, and licenses required to maintain and upgrade the current technology.

Budgets for Internal Service Funds are designed to balance.

The exceptions are both the Fleet and Computer Replacement funds, where money is set aside by department so when vehicles and computers have reached the end of their useful life, funds are available for replacements. Some years will experience greater revenues than expenses and vice versa, which largely depends on the number of vehicles and computers slated to be replaced in that period. Each fund tracks the balances available by department and determines when equipment should be replaced.

Expense Summaries

Fleet Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30701240-Fleet Maintenance	850,811	764,175	886,178	961,971	75,793	8.6%	17.2%
30701250-Fleet Acquisition	400,891	436,306	1,472,593	1,382,000	(90,593)	-6.2%	24.7%
30701260-Fleet Motor Pool	30,795	32,102	34,476	36,966	2,490	7.2%	.7%
Total Fleet	**1,282,497**	**1,232,583**	**2,393,247**	**2,380,937**	**(12,310)**	**-.5%**	**43%**

Facilites Maintenance Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30710000-Facilities Maintenance	1,686,827	1,523,345	1,668,450	1,862,834	194,384	11.7%	33.3%
Total Facilites Maintenance	**1,686,827**	**1,523,345**	**1,668,450**	**1,862,834**	**194,384**	**11.7%**	**33%**

Technology Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
30720000-Computer Acquisition/Maint.	1,302,212	1,256,443	1,273,171	1,358,352	85,181	6.7%	24.2%
Total Technology	**1,302,212**	**1,256,443**	**1,273,171**	**1,358,352**	**85,181**	**6.7%**	**24%**
Total	**$4,271,536**	**$4,012,371**	**$5,334,868**	**$5,602,123**	**$267,255**	**5.0%**	**100%**

30701240-Fleet Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	444,078	406,295	416,231	456,034	39,803	9.6%	47.4%
53-Materials & Services	177,258	140,911	212,150	236,102	23,952	11.3%	24.5%
54-Interfund Charges	115,467	105,772	115,246	112,221	(3,025)	-2.6%	11.7%
58-Special Payments	77,573	36,942	89,673	99,578	9,905	11.0%	10.4%
60-Capital Outlay	36,435	16,531	45,000	-	(45,000)	-100.0%	.0%
63-Transfer Out	-	57,724	7,878	58,036	50,158	636.7%	6.0%
Total 30701240-Fleet Maintenance-30701240	**850,811**	**764,175**	**886,178**	**961,971**	**75,793**	**8.6%**	**100%**

30701250-Fleet Acquisition Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	400,891	436,306	1,472,593	1,382,000	(90,593)	-6.2%	100.0%
Total 30701250-Fleet Acquisition-30701250	**400,891**	**436,306**	**1,472,593**	**1,382,000**	**(90,593)**	**-6.2%**	**100%**

30701260-Fleet Motor Pool Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
53-Materials & Services	1,477	1,843	1,770	4,047	2,277	128.6%	10.9%
54-Interfund Charges	29,318	30,259	32,706	32,919	213	.7%	89.1%
Total 30701260-Fleet Motor Pool-30701260	**30,795**	**32,102**	**34,476**	**36,966**	**2,490**	**7.2%**	**100%**

30710000-Facilities Maintenance Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	1,004,206	995,485	988,653	1,108,642	119,989	12.1%	59.5%
53-Materials & Services	437,491	227,386	351,928	384,619	32,691	9.3%	20.6%
54-Interfund Charges	169,820	155,741	176,767	195,831	19,064	10.8%	10.5%
55-Functional Expenses	39,987	67,853	100,226	70,000	(30,226)	-30.2%	3.8%
63-Transfer Out	35,323	76,880	50,876	103,742	52,866	103.9%	5.6%
Total 30710000-Facilities Maintenance-30710000	**1,686,827**	**1,523,345**	**1,668,450**	**1,862,834**	**194,384**	**11.7%**	**100%**

30720000-Computer Acquisition/Maint. Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
50-Salaries & Benefits	633,883	599,049	596,035	619,865	23,830	4.0%	45.6%
53-Materials & Services	241,245	249,192	231,076	255,805	24,729	10.7%	18.8%
54-Interfund Charges	113,356	108,093	114,031	78,383	(35,648)	-31.3%	5.8%
60-Capital Outlay	313,728	290,210	321,932	394,000	72,068	22.4%	29.0%
63-Transfer Out	-	9,899	10,097	10,299	202	2.0%	.8%
Total 30720000-Computer Acquisition/Maint.-30720000	**1,302,212**	**1,256,443**	**1,273,171**	**1,358,352**	**85,181**	**6.7%**	**100%**

Fleet



Department Summary

The City's fleet consists of more than 280 vehicles and equipment, with a replacement value of over $8 million, necessary to complete the city's mission of delivering quality and efficient services. The fleet maintenance & replacement programs enable departments to achieve their operational mission in a safe, efficient manner. The fleet maintenance program funds labor, parts, services, fuel and oil necessary to maintain the city's fleet of vehicles and equipment. The fleet maintenance program is funded through charges based on vehicle type and utilization.

The Fleet Services Division is responsible for the acquisition, maintenance, and disposal of all the City's mobile equipment. This includes on-road sedans, pickups, heavy duty vehicles, and Transit buses. Fleet also services the off-road and mobile equipment consisting of tractors, graders, backhoes, portable air compressors, and generators to name a few.

The Fleet Services Division has three funds to accomplish its mission. This consists of Equipment Maintenance which funds the annual cost of maintenance and repairs, Replacement Fund used for purchasing new vehicles and equipment, and the Motor Pool Fund.

The fleet vehicle replacement program is funded through a replacement charge for each vehicle or equipment in service, determined by actual costs of vehicle procurement divided by the expected life of the vehicle. This program funds asset replacement and vehicle outfitting. Cost-effective vehicle procurement is achieved through cooperative purchasing

agreements and bidding processes. Revenue is collected from the sale of retired city fleet assets at auction.

Fleet Services works tirelessly on making improvements in equipment and efficiencies as technology improves and changes. Air quality has regulations that require annual reporting as well as clean air goals that must be met. New regulations are being introduced as well as existing being updated. Fleet must continuously update and adapt our policies and equipment to ensure these are being met.

Staff consists of the Fleet Manager and five mechanics.

Responsibility

It is the responsibility of Fleet to provide the vehicles and equipment the City needs to perform its essential tasks and duties. Safety is a high priority in maintaining the equipment to high standards as well as maintaining maximum up-time to ensure departments can work efficiently.

Equipment purchases are made with the end task in mind to obtain the proper and best fit for the application. The replacement fund charges a pro-rated amount over the life of the equipment to ensure funds are available when the equipment has reached its life expectancy and a replacement is purchased. As funds are collected through Fleet, the department sees a consistent charge annually and the purchases are made with Fleet funds.

Disposal of equipment is done when it has reached its useful life. This is done through a public on-line auction site.

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Maintained full on-site staffing schedules and hours during COVID
- Completed 1,120 work orders
- Re-purposed surplus Park's landscape trailer into a transport trailer for the Police Department tiny horse, Bubbles
- Certified two Fleet mechanics in compressed natural gas (CNG) tank inspections
- Scheduled for three new 10,000 lb. vehicle lifts that meet current safety standards
- Assisted with upgrade of Public Works wash rack with new pressure washer and vacuum
- Replaced 19 pieces of equipment ensuring that the City maintains an efficient fleet that meets the organization's needs.
- In the process of selling surplus equipment. The proceeds of this are used for future purchases.
- Have met or exceeded air quality regulations requiring turnover of older equipment for cleaner burning vehicles.

Goals & Performance Measures

- Continue to update Fleet equipment to maintain efficiency and better meet our current needs
- Continue to update facility infrastructure
- Auction current surplus vehicles and equipment
- Assist Transit mechanic in obtaining commercial class B license with passenger endorsement by helping find and provide training materials and helping set up required on the road driver training.
- Continue to maintain air quality regulation goals and implement new regulatory policies

Department Staffing & Structure

The Fleet Department has seven budgeted positions consisting of the Manager and five mechanics. One mechanic position is currently vacant due to a retirement.

The mechanics are divided by service area. These consist of one light duty mechanic, one heavy duty mechanic, one Police services mechanic, and two Transit services mechanics.

(30700000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
46-Non-Cash Capital Con						
4320-Capital Contribution	4,925	1,891	7,719	-	-	-
Total 46-Non-Cash Capital Con	$4,925	$1,891	$7,719	$0	$0	$0
Total Revenues	$4,925	$1,891	$7,719	$0	$0	$0
Total 30700000-Fleet Unassigned Net Surplus/	**$4,925**	**$1,891**	**$7,719**	**$0**	**$0**	**$0**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4351-Interfund Chg VehiReplacePool	815,325	915,118	852,244	852,246	852,246	866,125
Total 40-Interfund Charges	$815,325	$915,118	$852,244	$852,246	$852,246	$866,125
48-Refunds						
4657-Miscellaneous Revenue	13,999	6,587	12,000	3,533	3,411	12,000
4659-Refunds and Reimbursements	49,542	37,042	55,000	221,842	221,842	55,000
Total 48-Refunds	$63,541	$43,629	$67,000	$225,375	$225,253	$67,000
49-Transfers In						
4355-Transfer-In	57,000	-	57,000	57,000	57,000	57,000
Total 49-Transfers In	$57,000	$0	$57,000	$57,000	$57,000	$57,000
Total Revenues	$935,866	$958,747	$976,244	$1,134,621	$1,134,499	$990,125
50-Salaries & Benefits						
5000-Salaries / Full-Time	255,472	232,982	232,596	226,767	226,767	243,775
5100-Salaries / Overtime	707	363	-	3,092	3,092	12,000
5105-Salaries - Leave Payout	3,072	-	-	-	-	-
5110-Salaries/Uniform Pay	2,305	1,755	1,755	3,255	2,355	1,755
5300-Public Employees Retirement Sy	-	5	34,156	32,723	32,723	34,437
5302-Long Term Disability Insurance	966	788	791	758	758	791
5303-Life Insurance Premiums	-	-	250	228	228	250
5304-Workers Compensation Insurance	25,648	23,871	20,933	22,668	22,668	23,272
5305-Medicare Tax- Employer's Share	4,038	3,671	3,665	3,745	3,745	4,080
5306-Unfunded Accrued Liability	61,232	66,310	80,031	74,539	74,539	80,700
5308-Deferred Compensation/Full-tim	10,401	9,452	9,693	9,275	9,275	10,600
5309-Unemployment Insurance	987	647	648	523	523	543
5310-Section 125 Benefit Allow.	42,128	31,834	31,713	37,906	37,906	43,831
6779-Pension Expense-GASB 68	34,738	6,586	-	-	-	-
Total 50-Salaries & Benefits	$478,816	$412,881	$416,231	$415,479	$414,579	$456,034
53-Materials & Services						
6402-Telephone & Fax Charges	542	1,162	1,000	1,231	1,300	1,152
6412-Advertising/Other	-	-	-	111	111	150
6415-Publications/Subscriptions	1,188	1,248	2,000	499	499	3,250
6416-Office Supplies/Expendable	8	105	400	-	-	300
6425-Vehicle Fuel, Supplies & Maint	144,846	105,437	175,000	168,134	160,000	195,000
6427-Major Repair Parts/Supplies	11,453	14,902	13,500	26,908	28,000	15,500
6440-Contracted Services	7,905	8,038	8,500	10,213	10,250	9,000
6530-Conference/Training/Ed	1,841	1,010	2,750	1,226	1,226	2,750
6532-Maintenance/Other Supplies	9,475	9,009	9,000	8,210	8,210	9,000
Total 53-Materials & Services	$177,258	$140,911	$212,150	$216,531	$209,596	$236,102
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	10,364	9,980	10,364	10,364	10,364	10,364
6902-Interfund Chg Central Supply	21,526	16,014	21,580	6,525	6,525	-
6904-Interfund Chg Admin OH	61,637	57,229	61,637	57,229	57,229	57,229
6907-Interfund Chg Vehicle Replace	4,203	3,667	4,107	4,107	4,107	4,107
6908-Interfund Chg Vehicle Maint.	6,752	6,274	6,723	6,723	6,723	6,804
6918-Interfund Chg Comp Maint	8,519	8,519	8,519	8,519	8,519	26,606
6920-Interfund Chg Computer Replace	1,834	1,834	1,834	1,834	1,834	7,111
6923-Interfund Chg Software	482	205	482	-	-	-
6924-Interfund Chg Motor Rental	96	2,029	-	-	-	-
Total 54-Interfund Charges	$115,467	$105,772	$115,246	$95,301	$95,301	$112,221
58-Special Payments						
6551-Expense/ Damaged Vehicle Ins	52,532	7,771	50,000	224,685	175,667	50,000
6560-Liability / Property Insurance	25,041	29,171	39,673	42,059	42,059	49,578
Total 58-Special Payments	$77,573	$36,942	$89,673	$266,744	$217,726	$99,578
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	-	(111,902)	-	-	-	-
6603-CIP Offset	(82,709)	85,172	-	-	-	-

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
7000-Vehicles and Equipment	36,435	16,531	45,000	39,194	27,866	-
Total 60-Capital Outlay	($46,274)	($10,199)	$45,000	$39,194	$27,866	$0
61-Depreciation						
6600-Depreciation / Replacement	-	5,222	-	-	-	-
Total 61-Depreciation	$0	$5,222	$0	$0	$0	$0
63-Transfer Out						
8200-Transfer Out	-	50,000	-	-	-	50,000
8220-Transfers Out - Insurance Rese	-	7,724	7,878	7,878	7,878	8,036
Total 63-Transfer Out	$0	$57,724	$7,878	$7,878	$7,878	$58,036
Total Expenses	$802,840	$749,253	$886,178	$1,041,127	$972,946	$961,971
Total 30701240-Fleet Maintenance Net	**$133,026**	**$209,494**	**$90,066**	**$93,494**	**$161,553**	**$28,154**

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
38-Local Grnt &Donation						
4447-SJVAPCD Grant	-	99,363	16,800	-	-	-
Total 38-Local Grnt &Donation	$0	$99,363	$16,800	$0	$0	$0
40-Interfund Charges						
4351-Interfund Chg VehiReplacePool	860,347	818,676	935,813	935,813	935,813	1,072,501
Total 40-Interfund Charges	$860,347	$818,676	$935,813	$935,813	$935,813	$1,072,501
47-Gains & Proceeds						
4671-Sale of Real and Personal Prop	19,719	-	-	-	-	-
Total 47-Gains & Proceeds	$19,719	$0	$0	$0	$0	$0
Total Revenues	$880,066	$918,039	$952,613	$935,813	$935,813	$1,072,501
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(361,863)	(581,220)	-	(814,277)	-	-
6603-CIP Offset	(30,588)	144,168	-	-	-	-
7000-Vehicles and Equipment	400,891	436,306	1,472,593	1,466,832	1,100,000	1,382,000
Total 60-Capital Outlay	$8,440	($746)	$1,472,593	$652,555	$1,100,000	$1,382,000
61-Depreciation						
6600-Depreciation / Replacement	525,347	495,823	-	-	-	-
Total 61-Depreciation	$525,347	$495,823	$0	$0	$0	$0
Total Expenses	$533,787	$495,077	$1,472,593	$652,555	$1,100,000	$1,382,000
Total 30701250-Fleet Acquisition Net Surplus/	**$346,279**	**$422,962**	**($519,980)**	**$283,258**	**($164,187)**	**($309,499)**

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	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4352-Interfund Chg VehiMaint/ICR	31,759	32,549	35,150	35,148	35,150	39,141
Total 40-Interfund Charges	$31,759	$32,549	$35,150	$35,148	$35,150	$39,141
Total Revenues	$31,759	$32,549	$35,150	$35,148	$35,150	$39,141
53-Materials & Services						
6425-Vehicle Fuel, Supplies & Maint	1,449	1,743	1,470	3,535	3,280	3,747
6532-Maintenance/Other Supplies	28	100	300	129	130	300
Total 53-Materials & Services	$1,477	$1,843	$1,770	$3,664	$3,410	$4,047
54-Interfund Charges						
6907-Interfund Chg Vehicle Replace	14,747	14,567	17,547	17,547	17,547	17,547
6908-Interfund Chg Vehicle Maint.	14,571	15,692	15,159	15,159	15,159	15,372
Total 54-Interfund Charges	$29,318	$30,259	$32,706	$32,706	$32,706	$32,919
Total Expenses	$30,795	$32,102	$34,476	$36,370	$36,116	$36,966
Total 30701260-Fleet Motor Pool Net Surplus/	**$964**	**$447**	**$674**	**($1,222)**	**($966)**	**$2,175**

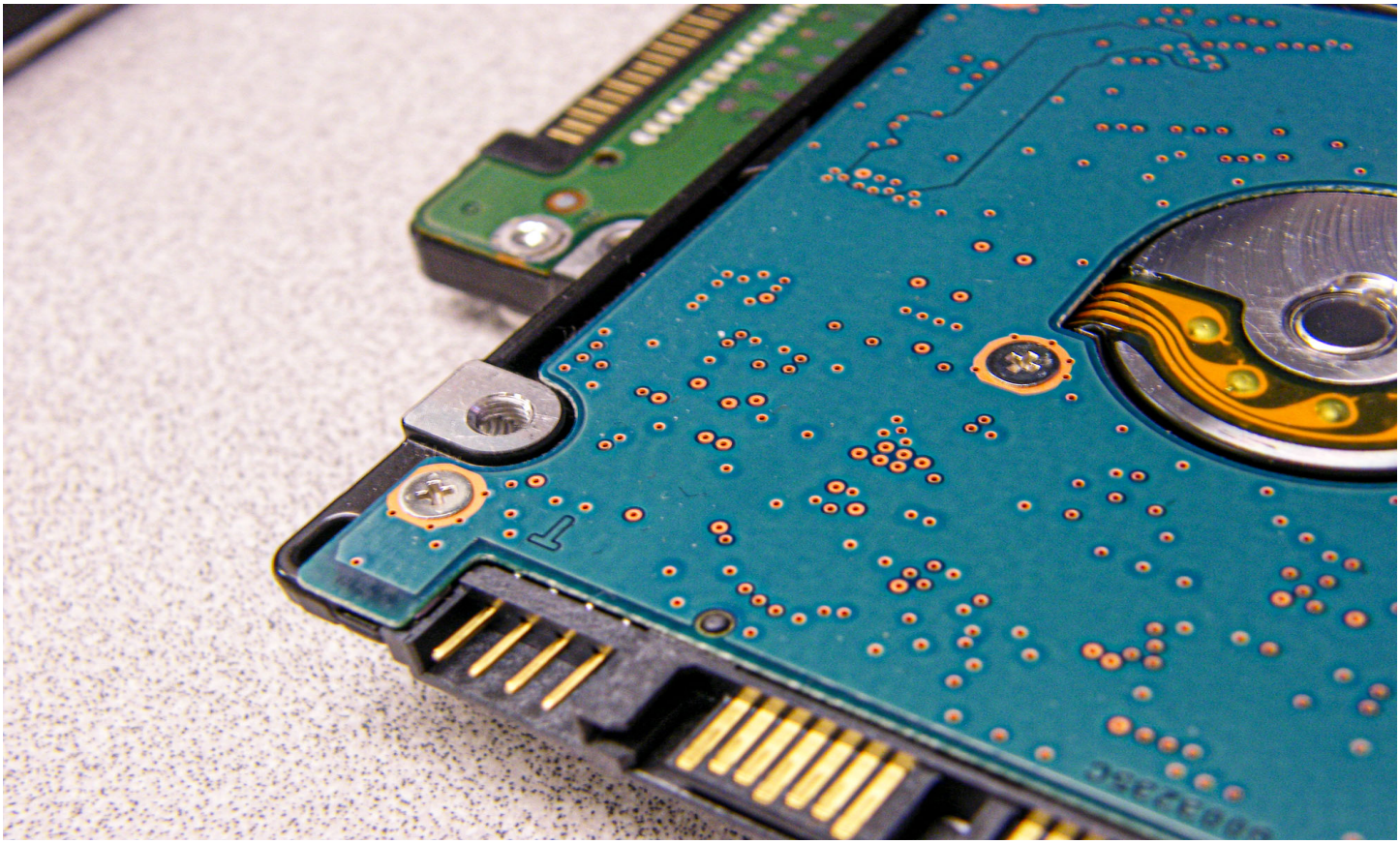
	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
34-Interest						
4162-Interest Income	-	-	978	-	-	980
Total 34-Interest	$0	$0	$978	$0	$0	$980
40-Interfund Charges						
4346-Interfund Chg Cost Distributio	-	-	-	-	-	1,100,000
4348-Interfund Chg AdminOH/ICR	1,026,082	2,772,804	1,026,082	1,026,458	1,026,082	1,026,458
Total 40-Interfund Charges	$1,026,082	$2,772,804	$1,026,082	$1,026,458	$1,026,082	$2,126,458
48-Refunds						
4659-Refunds and Reimbursements	50,125	3,434	3,340	-	-	-
Total 48-Refunds	$50,125	$3,434	$3,340	$0	$0	$0
49-Transfers In						
4355-Transfer-In	660,182	-	660,182	660,182	660,182	-
Total 49-Transfers In	$660,182	$0	$660,182	$660,182	$660,182	$0
Total Revenues	$1,736,389	$2,776,238	$1,690,582	$1,686,640	$1,686,264	$2,127,438
50-Salaries & Benefits						
5000-Salaries / Full-Time	565,396	559,529	552,716	534,383	534,383	580,780
5005-Salaries / Part-time	4,400	-	4,532	-	-	-
5100-Salaries / Overtime	722	845	2,000	4,359	4,360	5,000
5105-Salaries - Leave Payout	-	765	-	1,389	-	-
5110-Salaries/Uniform Pay	2,150	2,150	1,500	1,900	1,900	1,900
5300-Public Employees Retirement Sy	-	3	69,279	65,577	65,577	69,998
5302-Long Term Disability Insurance	1,824	1,785	1,743	1,722	1,722	1,739
5303-Life Insurance Premiums	653	640	581	574	575	580
5304-Workers Compensation Insurance	56,530	57,405	49,923	52,834	52,693	55,492
5305-Medicare Tax- Employer's Share	25	24	8,499	8,349	8,329	8,891
5306-Unfunded Accrued Liability	101,248	120,104	132,332	134,170	134,170	145,214
5307-Deferred Comp/Part-Time	165	-	170	-	-	-
5308-Deferred Compensation/Full-tim	-	1	23,213	22,000	22,000	26,132
5309-Unemployment Insurance	1,953	1,464	1,426	1,183	1,184	1,198
5310-Section 125 Benefit Allow.	168,783	148,241	140,739	154,735	154,735	211,718
6779-Pension Expense-GASB 68	63,243	13,340	-	-	-	-
Total 50-Salaries & Benefits	$1,067,449	$1,008,825	$988,653	$983,175	$981,628	$1,108,642
53-Materials & Services						
6401-Gas and Electric Utilities	364,557	154,724	275,950	321,724	325,000	300,000
6402-Telephone & Fax Charges	2,660	6,129	5,000	9,277	10,000	8,652
6416-Office Supplies/Expendable	739	249	400	648	650	600
6425-Vehicle Fuel, Supplies & Maint	8,303	5,064	8,428	9,214	8,000	9,767
6440-Contracted Services	50,842	50,058	51,604	51,953	52,000	50,600
6530-Conference/Training/Ed	5,083	2,837	5,159	6,526	6,600	7,000
6532-Maintenance/Other Supplies	5,307	7,089	5,387	9,766	10,500	8,000
Total 53-Materials & Services	$437,491	$227,386	$351,928	$409,108	$412,750	$384,619
54-Interfund Charges						
6902-Interfund Chg Central Supply	3,075	3,332	3,075	3,980	4,000	-
6903-Interfund Chg Cost Distrib	1	-	1	-	-	-
6904-Interfund Chg Admin OH	83,682	77,697	83,682	77,697	83,682	77,697
6907-Interfund Chg Vehicle Replace	14,394	11,700	15,494	15,494	15,494	18,994
6908-Interfund Chg Vehicle Maint.	20,902	18,400	26,408	26,408	26,408	31,509
6918-Interfund Chg Comp Maint	36,730	36,080	36,730	36,730	36,730	51,796
6920-Interfund Chg Computer Replace	7,816	7,816	7,816	7,816	7,816	13,843
6923-Interfund Chg Software	1,682	716	1,682	-	1,682	-
6924-Interfund Chg Motor Rental	1,538	-	1,879	1,879	1,879	1,992
Total 54-Interfund Charges	$169,820	$155,741	$176,767	$170,004	$177,691	$195,831
55-Functional Expenses						
6533-Street Signs	39,987	67,853	100,226	111,123	100,000	70,000
Total 55-Functional Expenses	$39,987	$67,853	$100,226	$111,123	$100,000	$70,000

(30710000)

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
61-Depreciation						
6600-Depreciation / Replacement	1,263	1,263	-	-	-	-
Total 61-Depreciation	$1,263	$1,263	$0	$0	$0	$0
63-Transfer Out						
8210-Transfers Out/Debt Service	35,323	61,631	35,323	35,323	35,323	87,877
8220-Transfers Out - Insurance Rese	-	15,249	15,553	15,553	15,553	15,865
Total 63-Transfer Out	$35,323	$76,880	$50,876	$50,876	$50,876	$103,742
Total Expenses	$1,751,333	$1,537,948	$1,668,450	$1,724,286	$1,722,945	$1,862,834
Total 30710000-Facilities Maintenance Net	**($14,944)**	**$1,238,290**	**$22,132**	**($37,646)**	**($36,681)**	**$264,604**

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Information Services Department



Department Summary

The Information Services (IS) Department operates under the direct leadership of the City Manager. The IS department centrally manages the City's Information and Technology assets, planning, support, and alignment of the City's technology infrastructure with departmental business needs and requirements.

The mission of IS department is to connect employees within the City government and to connect residents to their government. The department strives to promote the effectiveness and efficiency of government and build stronger connections through reliable and secure infrastructure and applications, responsive service delivery, and greater transparency of information.

Responsibility

The IS department provides the organizational support necessary to:

- Maintain the computer, network, and phone system.
- Build a strong, secure internal network.
- Provide proactive infrastructure planning, replacement, and upgrading.
- Provide high-level technical problem solving and troubleshooting.

- Provide digital resource management and security of those resources.
- Ensure that everyone has the technical resources they need to do their job effectively.
- Provide clear and concise information to the community, via public applications and customer portals.

Hardware maintained by IS:

- 13 Server Rooms
- 85 Servers/Virtual Servers
- 35 Network Switches
- 14 Phone Switches
- 27 Battery Backups
- Five Firewalls
- Three Routers
- 200 Mobile Devices
- 300 Workstations\Tablets
- Two Large Data Storage Clusters
- 250 Desk phones
- 30 Access Points
- 80 Security Cameras

Software maintained by IS:

- Munis enterprise resource planning software
- Microsoft users accounts
- Office 365 accounts
- Adobe PDF enterprise software
- Zoom video communication
- GIS mapping software
- AutoCAD and Engineering software
- System backups
- Virus protection
- Public safety software support
- Network monitoring software
- Multiple department-specific applications

Key Accomplishments

Overview of accomplishments in FY 2021/22:

- Designed and implemented a hybrid virtual City Council meeting system whereby participants can participate both onsite and virtually along with allowing public comment.
- Responded to COVID-19 by deploying Microsoft surface computer kits for home use. This included dual monitors with video conferencing capability and a docking station that will allowing staff to have full functionality at home and at work interchangeably.
- Started the transition of all possible City staff to a transient workforce whereby jobs can be completed from remote locations if necessary and thereby lessen the impact of a future evacuation crisis.
- Built and deployed additional remote camera systems for Police video monitoring that can be deployed at almost any location.
- Refined configuration of a new network monitoring system, critical network tools, and help desk software systems to decrease response times for computer, server, and network issues.
- Implemented Anti-Phishing training for computer users with periodic testing. This reduced the malware exposure rate from approximately 20% to under 1%.
- Started the implementation of the Munis Customer Self Service and Munis Incident Management Portal

to allow the public to interact directly with City departments to pay bills, report issues such as animal control complaints or potholes, and many more features.

- Started the implementation of installing security cameras for Engineering, the Airport, Public Works, and City Hall.
- Replaced the aging Munis cluster hardware with a new improved cluster model and used the old hardware for redundant off-site backups.
- Virtualized four of the City's five Domain Controllers and reduce the amount of hardware required to save upgrade costs.
- Replaced Servers for aging hardware in Public Works, Parks, and the Police Department.
- Added additional software tools for Planning and Engineering to increase staff effectiveness and make remote work more seamless.
- Implemented additional network security measures, including increasing storage backup storage protection, additional firewall monitoring, and reducing network intrusion exposure.
- Supported City departments in all aspects of their technology needs in a timely and effective manner.

Goals & Performance Measures

The following IS Department strategic projects are the main goals for this year (FY 2022/23). They either enable better service delivery citywide, mitigate a potentially critical issue, or create the potential for significant citywide savings.

Information Services plans to achieve the following:

- Finalize the implementation of the Munis Customer Self Service and Munis Incident Management to allow the public to interact directly with City departments to pay bills, report issues such as animal control complaints, potholes, and many more features.
- Finalize the implementation of installing security cameras for Engineering, the Airport, Public Works, and City Hall.
- Upgrade Munis to the latest available software version via their product roadmap, work through any issues, and maintain a current patching schedule going forward.
- Finalize the implementation of a geographic information system server for use with the Munis ERP programs and enable staff to maximize the use of the field worker apps that are part of the new ERP software.
- Implement A.I. Intrusion detection security software to for increased protection from cyberattacks.
- Finalize the transition of all possible City staff to a transient workforce whereby jobs can be completed from remote locations if necessary and thereby lessen the impact of a future evacuation crisis.
- Protect the Wastewater and Water department servers with hardware firewalls for increased security, along with allowing remote view access.
- Explore better securing city buildings with physical keycard access at City Hall.
- Server replacements for aging hardware in Public Works and the Police Department.
- Partial replacement of the aging phone system to a new system the is more computer integrated and will provide better offsite connectivity.
- Continue to add additional security cameras at Public Works, and other City facilities.
- Research and implement the best practices related to information services and innovation in both software and hardware.
- Recommend new technology that will help support the City’s service delivery and communication with the public.
- Continue to support City departments with all aspects of their technology needs in a timely and effective manner.

Department Fund Summary

The Information Services Department is responsible for two distinct budgets:

Computer Operations and Maintenance

The Computer Operations and Maintenance budget provide for servicing and maintenance of all technological equipment owned by the City. All City departments are supported by minimizing costs, maximizing uptime, the regular refreshing of equipment, updating of software, and the use of support tools.

Computer and Equipment Replacement

The Information Systems Computer and Equipment Replacement budget is a fully-funded internal service fund. All current Information Services equipment has been inventoried, assigned a replacement value, and assigned a replacement lifecycle. This will ensure that costs are allocated to departments correctly and that all IS assets will be funded and regularly replaced. A replacement fund is maintained to ensure funds are available when needed. Pro-rated annual contributions are made by the departments to this fund based on capital cost and expected life of the equipment.

Methods of Maximizing City Funds

With the constantly changing nature of technology, it is imperative that the department focuses not only on new technology but on maximizing the actual return of value for expenditures as the technology is implemented.

Information Services are applying the following methods for maximizing value in the 2022/23 FY:

- Repurposing old servers for non-critical applications. (Approximate savings of $50,000)
- Refreshing and repurposing desktops for computer labs and low-use computers. (Approximate savings of $30,000)
- In-house design and buildout of remote camera solution. (Approximate savings of $30,000)
- General In-house design, installation, repair, and upgrades (Approximate savings of $20,000 - $30,000)
- Self-warranties on serviceable and non-critical equipment (Approximate savings of $35,000)
- Reusing the Storage Area Network for fast off-site backups (Approximate savings of $50,000)
- Competitive bidding and individualized quotes (Approximate savings of $100,000 -150,000)
- Routine preventative maintenance (Savings are undeterminable)
- Preventative user phishing training, timely security patches, A.I. Virus Protection, and Firewall configuration updating. (Savings are undeterminable and substantial)
- Timing purchases to stock availability and anticipated market fluctuations. (Approximate savings of $25,000)
- Designed and implementing a hybrid virtual City Council meeting system for a fraction of the cost that other cities are spending for the same functionality. (Approximate savings of $235,000)

Department Staffing & Structure

The Information Services Manager is a department head level position and reports directly to the City Manager. All other members of the Information Services Department report directly to the Information Services Manager. The other positions include two Network Administrators and two Network Technicians.

	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	11Mo Actual 2021/22	Projection 2021/22	Budgeted 2022/23
40-Interfund Charges						
4350-Interfund Chg Computer Replace	1,312,910	1,931,605	1,312,910	1,309,287	1,309,288	1,372,688
Total 40-Interfund Charges	$1,312,910	$1,931,605	$1,312,910	$1,309,287	$1,309,288	$1,372,688
Total Revenues	$1,312,910	$1,931,605	$1,312,910	$1,309,287	$1,309,288	$1,372,688
50-Salaries & Benefits						
5000-Salaries / Full-Time	348,122	331,798	326,514	330,754	330,400	342,194
5005-Salaries / Part-time	12,702	-	13,084	-	-	-
5100-Salaries / Overtime	7,577	2,775	5,000	4,576	4,576	6,000
5105-Salaries - Leave Payout	8,705	1,000	4,441	3,629	3,629	-
5200-Salaries - Auto & Expense Allo	891	879	900	900	900	900
5300-Public Employees Retirement Sy	42,396	43,853	41,907	41,792	41,756	42,357
5302-Long Term Disability Insurance	32	40	1,061	1,059	1,058	1,061
5303-Life Insurance Premiums	7	9	291	262	262	291
5304-Workers Compensation Insurance	868	1,134	29,835	35,718	35,682	32,105
5305-Medicare Tax- Employer's Share	5,649	5,087	4,998	5,179	5,175	5,289
5306-Unfunded Accrued Liability	67,787	81,417	88,598	88,129	88,129	95,257
5307-Deferred Comp/Part-Time	458	-	472	-	-	-
5308-Deferred Compensation/Full-tim	159	219	8,655	8,583	8,583	9,743
5309-Unemployment Insurance	-	1	700	588	587	588
5310-Section 125 Benefit Allow.	80,069	72,719	69,579	74,477	74,477	84,080
6779-Pension Expense-GASB 68	40,942	8,683	-	-	-	-
Total 50-Salaries & Benefits	$674,825	$607,732	$596,035	$595,646	$595,214	$619,865
53-Materials & Services						
6402-Telephone & Fax Charges	8,088	10,572	8,500	7,701	7,800	7,152
6416-Office Supplies/Expendable	983	65	750	722	2,182	750
6420-Mileage Reimbursements	-	-	-	-	-	200
6425-Vehicle Fuel, Supplies & Maint	89	96	-	50	50	53
6440-Contracted Services	214,365	231,476	214,400	215,043	216,000	240,150
6530-Conference/Training/Ed	4,954	6,125	5,250	3,775	3,775	5,500
6532-Maintenance/Other Supplies	10,622	-	2,176	1,767	1,850	2,000
Total 53-Materials & Services	$241,245	$249,192	$231,076	$229,058	$231,657	$255,805
54-Interfund Charges						
6900-Interfund Chg Facility Maint.	14,510	13,972	14,510	14,510	14,510	14,510
6902-Interfund Chg Central Supply	43	-	43	-	-	-
6904-Interfund Chg Admin OH	64,485	59,873	64,485	59,873	64,485	59,873
6907-Interfund Chg Vehicle Replace	1,400	1,400	1,867	1,867	1,867	1,867
6908-Interfund Chg Vehicle Maint.	1,888	2,033	1,964	1,964	1,964	1,992
6918-Interfund Chg Comp Maint	21,681	21,297	21,681	21,681	21,681	-
6920-Interfund Chg Computer Replace	6,709	6,709	6,709	6,709	6,709	-
6923-Interfund Chg Software	2,640	1,124	2,640	-	-	-
6924-Interfund Chg Motor Rental	-	1,685	132	132	132	141
Total 54-Interfund Charges	$113,356	$108,093	$114,031	$106,736	$111,348	$78,383
60-Capital Outlay						
6602-Capitalized Asset Contra Accou	(102,458)	(110,672)	-	(38,147)	-	-
7000-Vehicles and Equipment	206,736	159,873	240,332	242,597	240,332	289,500
7025-Software Cost	104,908	62,091	81,600	81,701	74,000	104,500
Total 60-Capital Outlay	$211,270	$179,538	$321,932	$286,151	$314,332	$394,000
61-Depreciation						
6600-Depreciation / Replacement	76,313	86,786	-	-	-	-
Total 61-Depreciation	$76,313	$86,786	$0	$0	$0	$0
63-Transfer Out						
8220-Transfers Out - Insurance Rese	-	9,899	10,097	10,097	10,097	10,299
Total 63-Transfer Out	$0	$9,899	$10,097	$10,097	$10,097	$10,299
Total Expenses	$1,317,009	$1,241,240	$1,273,171	$1,227,688	$1,262,648	$1,358,352
Total 30720000-Computer Acquisition/Maint.	**($4,099)**	**$690,365**	**$39,739**	**$81,599**	**$46,640**	**$14,336**

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CITY DEBT

Debt Service

The City Council established a Debt Management Policy on October 18, 2017 by adopting Resolution 17-163. The Debt Policy provides guidance in the issuance and management of debt and compliance with Government Code (GC) 8855(i). Consistent with the requirements of GC 8855(i), the policy includes the purpose of the debt, type of debt that may be issued, relation of the debt to the capital improvement plan (if applicable), policy goals and internal control procedures to ensure that the proceeds of the debt issuance will be directed to the intended use.

The policy provides guidance for maintaining sound financial position while designing the debt issuance. The goals of the policy include ensuring flexibility in response to future service demands, changing revenue streams, fluctuations in operating expenses and meeting capital improvement objectives. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements, equipment, and land. All debt must be approved by the City Council. Short-term debt may be issued for operational cash flow or short-lived assets. The issuance of debt must not constitute an unreasonable burden to taxpayers, ratepayers or constituents.

A summary of the City's debt service obligations due during the fiscal year 2023 and included in this budget is presented Schedule A below. A detailed discussion of each of the related debt obligations are presented in the City's audited Annual Comprehensive Financial Report. A copy can be viewed online at the city website. A hard copy is available at the City Clerk's office in City Hall.

Summary of City Debt Service For Fiscal Year 2023 (Schedule A)

Fund	*Issuance*	*Principal*	*Interest*	*Total*
General Fund	2019 Solar Energy Lease	$810,000	$505,220	$1,315,220
General Fund	2018 Police Facility Loan	$114,400	$10,648	$125,048
General Fund	2019 LRBs (Fire Station)	$145,000	$162,600	$307,600
Total General		**$1,069,400**	**$678,468**	**$1,747,868**
Water Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$ 85,000	$57,905	$142,905
Water Enterprise	2019 Water Refunding Revenue Bonds	$435,546	$203,439	$638,985
Total Water		**$520,546**	**$261,344**	**$781,890**
Sewer Enterprise	2021 BBVA Loan	$379,000	$142,443	$521,443
Sewer Enterprise	2015 Water/Wastewater Refunding Revenue Bonds	$1,210,000	$801,605	$2,011,605
Total Sewer		**$1,589,000**	**$944,048**	**$2,533,048**

Airport Enterprise	2007 Hangar Loan	$27,180	$1,300	$28,480
Golf Course Enterprise	2018 Commercial Loan	$316,100	$12,744	$328,844
Total Debt Service		**$3,522,227**	**$1,897,904**	**$5,420,130**

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CAPITAL FUNDS & PROJECTS

Street Road CAP Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
70000000-Roads/Streets Capital Project	1,119,222	1,003,500	-	-		#.0%	#.0%
70104300-General Capital Projects	5,514,585	9,366,296	6,159,333	1,315,220	(4,844,113)	-78.6%	100.0%
Total Street Road CAP	**6,633,807**	**10,369,796**	**6,159,333**	**1,315,220**	**(4,844,113)**	**-78.6%**	**100%**

Capital Assets Org List	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
70500000-Water Capital Projects	6,829	28,308	-	-		#.0%	#.0%
71000000-Sewer Capital Projects	32,113	5,405	-	-		#.0%	#.0%
Total Capital Assets	**38,942**	**33,713**	**-**	**-**		**#.0%**	**0%**
Total	**$6,672,749**	**$10,403,509**	**$6,159,333**	**$1,315,220**	**($4,844,113)**	**-78.6%**	**100%**

70000000-Roads/Streets Capital Project Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	1,119,222	1,003,500	-	-		#.0%	#Error
Total 70000000-Roads/Streets Capital Project-70000000	**1,119,222**	**1,003,500**	**-**	**-**		**#.0%**	**#Error**

70104300-General Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
58-Special Payments	310,525	538,266	1,315,353	1,315,220	(133)	.0%	100.0%
60-Capital Outlay	5,204,060	8,828,030	4,843,980	-	(4,843,980)	-100.0%	.0%
Total 70104300-General Capital Projects-70104300	**5,514,585**	**9,366,296**	**6,159,333**	**1,315,220**	**(4,844,113)**	**-78.6%**	**100%**

70500000-Water Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	6,829	28,308	-	-		#.0%	#Error
Total 70500000-Water Capital Projects-70500000	**6,829**	**28,308**	**-**	**-**		**#.0%**	**#Error**

71000000-Sewer Capital Projects Category Expenditures	Actual 2019/20	Actual 2020/21	Budgeted 2021/22	Budgeted 2022/23	Change from 2022/23 Dollar Change	Change from 2022/23 Pct Chg	% of Total
60-Capital Outlay	32,113	5,405	-	-		#.0%	#Error
Total 71000000-Sewer Capital Projects-71000000	**32,113**	**5,405**	**-**	**-**		**#.0%**	**#Error**

City of Madera, California

Capital Improvement Program

'22/'23 thru '26/'27

PROJECTS BY DEPARTMENT

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Airport							
AIP-0028 T-Hangar Development Phase 1	*AIP-0028*			0			*0*
AIP-0029 Tee Hangar Development Const-II	*AIP-0029*	0	0	0	0	0	*0*
AIP-0031 Apron & Taxiway Drainage	*AIP-0031*	1,087,000					*1,087,000*
AIP-0034 Commercial Hangar Develp Extend-III	*AIP-0034*			0			*0*
AIP-0040 RUNWAY 12-30 MILL AND FILL	*AIP-0040*		297,000	3,213,000			*3,510,000*
AIP-0042 Taxiway Mill & Fill	*AIP-0042*		297,000				*297,000*
AIP-0043 Airport Layout Plan	*AIP-0043*				125,000		*125,000*
Airport Layout Plan Narrative	*AIP-0045*					110,000	*110,000*
Airport Total		**1,087,000**	**594,000**	**3,213,000**	**125,000**	**110,000**	***5,129,000***
Community Development							
CD-00001 City Hall Relocation & Expansion	*CD-00001*					500,000	*500,000*
Community Development Total						**500,000**	***500,000***
Engineering							
SD-000998 SE Quad Storm Drain Improvements	*SD-000998*					17,500,000	*17,500,000*
SD-000997 NW Quad Storm Drain Improvement	*SD-000997*					7,400,000	*7,400,000*
SD-00017 G St Storm Drain Improvements	*SD-00017*			118,410	51,590	1,361,500	*1,531,500*
S-000999 Reimbursements - Sewer Construction	*S-000999*				100,000		*100,000*
S-000998 Northwest Quad Sewer Improvement	*S-000998*					352,000	*352,000*
S-000997 Northeast Quad Sewer Improvement	*S-000997*					208,602	*208,602*
S-000996 Southeast Quad Sewer Improvement	*S-000996*				455,000		*455,000*
S-000995 Road 28 Sewer Loan Repayment	*S-000995*	4,000	4,000	4,000	4,000	311,676	*327,676*
S-000012 Schnoor Ave Trunk Sewer Rehab	*S-000012*	80,000	525,000				*605,000*
SD-13-PX Retention Basin Land Acquisition	*SD-13-PX*	70,000	40,000	40,000	40,000		*190,000*
R-000094 Sidewalk Improvements Var Locations	*R-000094*	1,477,500	1,294,000				*2,771,500*
SS-00008 2018 Sewer Manhole Project	*SS-00008*	150,000					*150,000*
R-000093 Washington School Sidewalks CMAQ	*R-000093*	376,500					*376,500*
R-000095 Downtown Main Street Plan	*R-000095*	98,600					*98,600*
SS-00010 Airport Lift Station Pumps Replacement	*SS-00010*	180,000					*180,000*
S-STDY-2 Sewer Asset Mgmt Software	*S-STDY-2*	75,000					*75,000*
S-STDY-1 Sewer System Assess/Rehab	*S-STDY-1*	140,563					*140,563*
SS-00015 SEWER LIFT STATION R&R	*SS-00015*	170,000					*170,000*
SS-00014 Avenue 13 Sewer Trunk Main Rehabilitation	*SS-00014*	5,810,000	10,000	10,000	10,000	3,350,000	*9,190,000*
SS-00013 Pecan Ave Parallel Sewer Main	*SS-00013*	1,351,061					*1,351,061*
SS-00006 Fairgrounds Liftstation-VFD	*SS-00006*	630,000					*630,000*
SS-00011 Mainberry Sewer - Howard to Sunset	*SS-00011*	450,000					*450,000*
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	*SD-14-P11*	100,000					*100,000*
SS-00009 2018 Sewer Repairs	*SS-00009*	1,245,000					*1,245,000*
R-000072 Ave 17/Sharon Blvd Improvements	*R-000072*	5,310,910					*5,310,910*
SS-00007 Airport Lift Station Force Main Study	*SS-00007*	24,000					*24,000*
R-000087 Almond/Pine/Stadium Traffic Study	*R-000087*	120,000					*120,000*
SS-00000 Engineering Support for Sewer Projects	*SS-00000*	29,125	28,500	28,500	28,500	28,500	*143,125*
SD-15-P7 Ellis St/Krohn St Retention Basin	*SD-15-P7*	100,000					*100,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
SS-00012 Doubletree Sewer - Westberry to Liberty	*SS-00012*	322,875					*322,875*
R-000037 Raymond Rd Shoulder-n/o Cleveland	*R-000037*	88,827	262,300				*351,127*
ALY-0001 Torres Way Alley Paving	*ALY-0001*	219,230					*219,230*
ALY-0003 2021 CMAQ Alley Paving Project	*ALY-0003*	677,950					*677,950*
B-000002 Westberry Bridge Construction	*B-000002*	1,250,000			11,500	200,000	*1,461,500*
B-000004 BPMP Rehab/Repair of 3 Bridges	*B-000004*	230,000					*230,000*
B-000005 Granada Pedestrian Bridge	*B-000005*	245,000	185,000	2,070,000			*2,500,000*
CD-00002 Engineering Front Counter ADA Upgrades	*CD-00002*	25,000					*25,000*
ENG A Federal/State-Local Match	*ENG A*	0	80,000	80,000	80,000	80,000	*320,000*
ENG F CIP Engineering	*ENG F*	559,000	576,000	593,000	611,000	629,000	*2,968,000*
ENG-000C Traffic Warrants	*ENG-000C*	25,000	25,000	25,000	25,000	25,000	*125,000*
ENG-000G Micro-Paver Distress Survey	*ENG-000G*	100,000					*100,000*
MUP-UDII Master Utility Plan Update, II	*MUP-UDII*		1,050,000				*1,050,000*
R-000010 Olive Ave Widening-Gateway to Knox	*R-000010*	7,088,000					*7,088,000*
R-000080 RMRA Seals/Overlays 2022-23	*R-000080*	2,100,000					*2,100,000*
R-000032 UPPR Crossing - Street Approach	*R-000032*	80,000	80,000	80,000	80,000	80,000	*400,000*
R-000084 Pedestrian Facilities, Various Locations	*R-000084*	12,935					*12,935*
R-000041 Concrete Projects - Share Program	*R-000041*	20,000	20,000	20,000	20,000	20,000	*100,000*
R-000046 Lake St Widening-Fourth to Cleveland	*R-000046*			400,000	400,000	7,200,000	*8,000,000*
R-000050 Pine St Reconstr-Howard to Fourth St	*R-000050*	40,000	10,000	540,000			*590,000*
R-000054 Cleveland Ave Widen-Schnoor to SR99	*R-000054*			360,000	4,000,000		*4,360,000*
R-000057 Lake-Fourth-Central Intersection	*R-000057*	1,177,000	15,500				*1,192,500*
R-000058 Schnoor Ave Sidewalk-Sunset to River	*R-000058*	65,000	228,000				*293,000*
R-000060 Storey Rd Shoulder Paving	*R-000060*	305,750	4,500				*310,250*
R-000064 ADA Walkability Sidewalks Program	*R-000064*	80,000	80,000	80,000	80,000	80,000	*400,000*
R-000067 Pecan Ave Shoulder Paving	*R-000067*	131,156	530,900				*662,056*
TS-00023 HOPYQ Intersection Traffic Signals	*TS-00023*	141,500					*141,500*
R-000079 RMRA Seals/Overlays 2021-22	*R-000079*	2,350,000					*2,350,000*
R-000081 2022-23 City Streets 3R & ADA Project	*R-000081*	1,353,000					*1,353,000*
R-000082 Almond Ave Extension - Pine to Stadium	*R-000082*	345,000	200,000	6,100,000			*6,645,000*
R-000031 Contingency / Project Administration	*R-000031*	179,250	183,000	188,000	194,000	200,000	*944,250*
W-PS-001 Ave 17 & Lake Pump Station/Tank	*W-PS-001*	462,000	6,270,000				*6,732,000*
W-000038 Well 27 Rehabilitation	*W-000038*	30,000	289,107				*319,107*
W-000039 2022 Year 2 Pipeline Replacements	*W-000039*		1,100,000				*1,100,000*
W-000040 2021 Year 1 Pipeline Replacements	*W-000040*	725,000					*725,000*
W-GW-001 Water Well 37-Install Pump	*W-GW-001*	1,700,000					*1,700,000*
W-GW-0024 Sharon Blvd. S/O Ave 17 - Well	*W-GW-0024*	1,000,000					*1,000,000*
W-000037 Northeast Water Transmission Main	*W-000037*	430,000	3,025,200				*3,455,200*
W-PNE-04 Lake St Water Main-Ellis to Ave 17	*W-PNE-04*	85,000	615,000				*700,000*
W-000041 2021 Leak Detection CIP	*W-000041*	135,000					*135,000*
W-PSW-45 Almond Ave Water Main, Pine-Stadium	*W-PSW-45*	88,000	188,000				*276,000*
W-STDY-2 Water System Condition Assess/Rehab	*W-STDY-2*	296,000					*296,000*
W-STDY-3 Water Asset Mgmt Software	*W-STDY-3*	150,000					*150,000*
W-T-0001 Water Storage Tank Installation	*W-T-0001*	863,950	9,000,000				*9,863,950*
TS-00022 4th St Traffic Signal Interconnect	*TS-00022*	13,300					*13,300*
S-VI-002 Sewer Main Video Inspection	*S-VI-002*	695,000	150,000	150,000	150,000	150,000	*1,295,000*
W-GW-003 Water Well 36- SR145/Indigo	*W-GW-003*	120,000		2,200,000			*2,320,000*
TS-00034 Granada Dr Pedestrian Improvements	*TS-00034*	126,400					*126,400*
TS-00024 Cleveland/Granada Dr Traffic Signal	*TS-00024*	583,000					*583,000*
W-GW-002 Water Well 35-Ellis w/o Chapin	*W-GW-002*					2,500,000	*2,500,000*
TS-00032 D St/South St Traffic Signal	*TS-00032*	483,000					*483,000*
W-000033 Residential AMR Water Meter Replacements	*W-000033*	964,000	530,000	540,000	550,000		*2,584,000*
TS-00035 LAKE & SHERWOOD TRAFFIC SIGNAL	*TS-00035*	50,000	500,000				*550,000*
W-000000 Engineering Support for Water Projects	*W-000000*	29,125	28,500	28,500	28,500	28,500	*143,125*
W-000003 Water Main Upgrades - Locations 1-12	*W-000003*	950,000					*950,000*
W-000004 Water Main Upgrades - Locations 13-23	*W-000004*	1,515,000					*1,515,000*
W-000032 2018-19 New Water Meter Installations	*W-000032*	1,167,000					*1,167,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
TS-00030 Miscellaneous Traffic Safety Items	*TS-00030*	20,000	20,000	20,000	20,000	20,000	*100,000*
W-000008 10th St-Water Main Upgrades	*W-000008*	40,000	1,090,000				*1,130,000*
W-000009 Gateway-Riverside River Crossing	*W-000009*	430,000					*430,000*
W-000026 Water Tower Demolition	*W-000026*	512,296					*512,296*
W-000031 Manual Read Water Meter Replacements/AMR	*W-000031*	1,100,000	335,000	335,000	335,000	365,000	*2,470,000*
W-000006 H St-Water Main Upgrades	*W-000006*	40,000	450,000				*490,000*
Engineering Total		**52,006,803**	**29,022,507**	**14,010,410**	**7,274,090**	**42,089,778**	***144,403,588***
Fire Department							
FD-00005 Fire station 57 Upgrades & Improvements	*FD-00005*	42,000	100,000				*142,000*
FD-00004 Fire station 56 Upgrades & Improvements	*FD-00004*	247,200					*247,200*
FD-00006 Fire station 58 Upgrades & Improvements	*FD-00006*	75,000	75,000				*150,000*
Fire Department Total		**364,200**	**175,000**				***539,200***
Parks & Community Services							
PK-00069 South/East Land Acquisition	*PK-00069*				300,000		*300,000*
PK-00077 - FRANK BERGON & PAN AMERICAN IMPROVEMENT	*PK-00077*	25,000					*25,000*
PK-00075 Rotary Park Road Improvements	*PK-00075*	55,000					*55,000*
PK-00074 Parkwood Park Rehabilitation	*PK-00074*	100,000					*100,000*
PK-00073 McNally Park Rehabilitation	*PK-00073*	609,307					*609,307*
PK-00072 Town & Country Park Rehabilitation	*PK-00072*	0	0	0	0		*0*
PK-00071 Town & Country Connectivity Project	*PK-00071*	684,820					*684,820*
PK-00070 Sunset Park Development	*PK-00070*	250,000	300,000				*550,000*
PK-00076 FRESNO RIVER TRAIL CLEANUP	*PK-00076*	832,350					*832,350*
PK-00067 OLIVE PARK	*PK-00067*	267,000	1,723,000				*1,990,000*
PK-00065 Centennial Park Pool Complex Ammenities	*PK-00065*	100,000	50,000				*150,000*
PK-00064 India Park	*PK-00064*	91,913					*91,913*
PK-00058 FRT-Granada to MID, North Bank	*PK-00058*			40,000	156,000		*196,000*
PK-00056 Bike/Ped Path, FRT-Cleveland Ave	*PK-00056*		45,000		339,000		*384,000*
PK-00048 Tulare/Cleveland/Raymond Bike Path	*PK-00048*	675	334,325				*335,000*
PK-00001 Ped/Bike Facilities	*PK-00001*	39,000	39,000	39,000	40,000	50,000	*207,000*
PK-00068 North/West Land Acquisition	*PK-00068*		300,000				*300,000*
PK-00013 Sunrise Rotary Sports Complex	*PK-00013*	80,000	1,510,500				*1,590,500*
Parks & Community Services Total		**3,135,065**	**4,301,825**	**79,000**	**835,000**	**50,000**	***8,400,890***
Police Department							
PD-00001 Police Station Parking Lot	*PD-00001*	393,000					*393,000*
Police Department Total		**393,000**					***393,000***
Public Works							
W-000022 Water Tower Recoating	*W-000022*	690,000					*690,000*
WWTP20-01 WWTP WDR Permit Renewal Project	*WWTP20-01*	250,000					*250,000*
WWTP-0011 Water Treatment Plant Capacity Increase	*WWTP-0011*	0	200,000	3,560,000	2,340,000		*6,100,000*
WWTP-0010 Waste Discharge Permit	*WWTP-0010*	0					*0*
W-000042 Chlorine Analyzers & Generators	*W-000042*	175,000	175,000	175,000	175,000		*700,000*
W-000036 4th/Gateway Line and Valve	*W-000036*	440,000	440,000				*880,000*
W-000029 Downtown Valve Replacement	*W-000029*	340,000					*340,000*
RM-00001 Rtne Maint City Bridges Fresno RVR	*RM-00001*	50,000					*50,000*
PW-2022: PUBLIC WORKS 2022 STREETS DEPT. ACTIVITY	*PW-2022*	2,690,000	2,715,000	2,740,000	2,740,000	2,740,000	*13,625,000*
W-000034 South St Water Tower Exterior Rehab	*W-000034*	1,320,000					*1,320,000*

Department	Project #	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	Total
Public Works Total		**5,955,000**	**3,530,000**	**6,475,000**	**5,255,000**	**2,740,000**	***23,955,000***
RDA Successor Agency							
RDA-16-01 Adell St Utility Project	*RDA-16-01*	50,000	1,735,000				*1,785,000*
RDA-16-07 Adelaide Subdivision	*RDA-16-07*		1,598,478				*1,598,478*
RDA-17-02 Yosemite Lot Development	*RDA-17-02*		550,970				*550,970*
RDA-18-02 Adell St Interconnect, Kennedy & Adell	*RDA-18-02*		265,000				*265,000*
RDA Successor Agency Total		**50,000**	**4,149,448**				***4,199,448***
Transit Program							
TRANS-11 Transit Center Charging Station Project	*TRANS-11*		586,785				*586,785*
Trans-10 AHSC Transit Developments	*Trans-10*	177,000	416,000				*593,000*
Transit Program Total		**177,000**	**1,002,785**				***1,179,785***
GRAND TOTAL		**63,168,068**	**42,775,565**	**23,777,410**	**13,489,090**	**45,489,778**	***188,699,911***

REPORT TO CITY COUNCIL

Approved by:

Arnoldo Rodriguez, City Manager

Council Meeting of: August 24, 2022

Agenda Number: C-1

SUBJECT:

Remote City Council Meetings Under Brown Act Requirements (Assembly Bill 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

SUMMARY:

On January 19, 2022, the Council elected to return to remote meetings as permitted under AB 361. Approval of the resolution allows for the remote meeting procedures that the City had been using throughout the COVID-19 pandemic, subject to certain requirements that must be considered as part of the determination (by resolution) to adopt remote meeting protocols.

DISCUSSION:

The City may meet via remote teleconferencing if it adopts a resolution, that makes specific findings in support of conducting remote meetings. The City may extend the authorization in additional 30 day increments for the duration of the declared emergency, or until the Council decides to return to in-person meetings, or otherwise continues to comply with the regular remote meeting requirements of the Brown Act.

Table 1 identifies the differences between standard Brown Act remote teleconferencing and AB 361 teleconferencing. It is noted the City must still provide advance notice of public meetings and must continue to post meeting agendas consistent with the provisions of the Brown Act.

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*	
Brown Act Requirement	*Requirement Under AB 361*
If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.	▪ Agendas not required to be posted **at all teleconference locations.** ▪ Meeting must still be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency.
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.	▪ Agendas are not required to identify each teleconference location in the meeting notice/agenda. ▪ Local agencies are not required to make each teleconference location 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.	▪ No requirement to have a quorum of board members participate from within the territorial bounds of the local agency's 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.	▪ In each instance in which notice of the time of the teleconferenced meeting is given or the agenda for the meeting is posted, the legislative body shall also give notice of the manner by which members of the public may access the meeting and offer public comment. ▪ The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. ▪ The legislative body shall allow members of the public to access the meeting, and the agenda shall include an opportunity for members of the public to address the legislative body directly. ▪ In the event of a disruption which prevents the local agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the

Table 1: *Comparison of Public Meeting requirements (Brown Act vs. AB 361)*	
Brown Act Requirement	*Requirement Under AB 361*
	event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the legislative body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. ▪ Written/remote public comment must be accepted until the point at which the public comment period is formally closed; registration/sign-up to provide/be recognized to provide public comment can only be closed when the public comment period is formally closed.

ATTACHMENTS:

1. Resolution Regarding Remote Teleconference Meetings

RESOLUTION NO. _____

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

WHEREAS, COVID-19 (also known as the "Coronavirus Disease") is a respiratory disease that has spread across the globe, with thousands of confirmed cases in California, including the City of Madera; and

WHEREAS, on January 31, 2020, the United States Secretary of Health and Human Services declared a public health emergency based on the threat caused by COVID-19, and the President of the United States issued a Proclamation Declaring a National Emergency Concerning COVID-19 beginning March 1, 2020; and

WHEREAS, in response to COVID-19, the Governor of the State of California issued a Proclamation of a State of Emergency in response to COVID-19 on March 4, 2020; and

WHEREAS, the City Council of the City of Madera adopted a proclamation of a local emergency related to the COVID-19 virus on March 16, 2020; and

WHEREAS, the City of Madera ("City") is committed to preserving and fostering public access, transparency, observation, and participation in meetings of the City Council and Boards, Commissions, and Standing Committees (hereafter collectively referred to as "legislative bodies;" and

WHEREAS, all meetings of the City Council and legislative bodies are open and public as required by the Ralph M. Brown Act, Government Code sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, Government Section 54953 (b) (3) of the Brown Act allows a local legislative body to hold public meetings by teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, as long as the following requirements are met:

1. Each teleconference location from which a member is participating is noticed on the agenda;

2. Each teleconference location is accessible to the public;

3. Members of the public must be able to address the body at each teleconference location;

4. At least one member of the legislative body must be physically present at the location specified in the meeting agenda; and

5. During teleconference meetings, at least a quorum of the members of the local body must participate from locations within the local body's territorial jurisdiction; and 54953(e) *et seq.*, allows for remote observation and participation in meetings by members of a legislative body and members of the public without compliance with the requirements of Government Code section 54953(b)(3), subject to certain conditions; and

WHEREAS, the initial required condition is a declaration of a state of emergency by the Governor pursuant to the California Emergency Services Act at Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and within the boundaries of the City, caused by conditions as described in Government Code section 8558; and

WHEREAS, the Governor's Proclamation of a State of Emergency includes area within the jurisdictional boundaries of the City; and

WHEREAS, Government Code Section 54953(e)(3)(A-B) added by AB 361 provides an alternative to having public meetings in accordance with Government Code Section 54953(b)(3) when City Council has reconsidered the circumstances of the COVID-19 state of emergency and that the following circumstances exist:

1. The state of emergency as a result of COVID-19 continues to directly impact the ability of the members of City Council and the members of the City's Boards, Commissions, and Standing Committees to meet safely in person; and

2. The State of California and the County of Madera continue to recommend measures to promote social distancing.

WHEREAS, Government Code Section 54953(e) *et seq.* further requires that state or local officials have imposed or recommended measures to promote social distancing or the legislative body finds that meeting in person would present an imminent risk to the health or safety of attendees; and

WHEREAS, such conditions now exist in the City in that (i) State and Local officials recommend social distancing measures and (ii) emergency conditions evidenced by COVID-19 and its variants create ongoing COVID-19 cases, hospitalizations, and deaths and meeting in person would present imminent risk to health or safety of attendees; and

WHEREAS, the City Council affirms that it will allow for observation and participation by Council Members as well as Board, Commission, and Standing Committee Members and the

public via Zoom in an effort to protect the constitutional and statutory rights of all attendees; and

WHEREAS, Government Code Section 54953 (e)(3) requires that the City Council review the need and make findings for continuing the teleconferencing as authorized by AB 361 at least once every thirty days until the Governor terminates the state of emergency.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MADERA HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council finds that the state of emergency conditions related to COVID- 19 as set forth in the Governor's and City's Proclamations of Emergency and are on-going.

Section 3. The City Council further finds that state and county official recommend social distancing conditions causing imminent risk to attendees as described above exist.

Section 4. The City Council hereby recognizes and affirms the existence and conditions of a state of emergency as proclaimed by the Governor and the City in the City and affirms, authorizes, and proclaims the existence of a local emergency throughout the City.

Section 5. The City Council finds that the state of emergency as a result of COVID-19 continues to directly impact the ability of members of the City Council and the members of the City's Boards, Commissions, and standing committees to meet safely in person and such fact creates an imminent health risk to such members.

Section 6. The City Council hereby authorizes the City Council and all of the Boards, Commissions, and Standing Committees of City to conduct their meetings without compliance with Government Code section 54953(b)(3), and to instead comply with the remote meeting requirements as authorized by Government Code section 54953(e) *et seq*.

Section 7. The City Manager and City Clerk are authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including, conducting open and public meetings remotely in accordance with Government Code section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all City Council meetings, and all Boards, Commissions, and standing committee meetings of the City.

Section 8. This Resolution shall take effect immediately upon its adoption and shall be effective until either (i) September 23, 2022 or (ii) such time as the City Council adopts a Subsequent Resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the City Council and all City legislative bodies may continue to meet remotely, without

compliance with Government Code section 54953(b)(3), but otherwise as permitted by Government Code section 54953(e) *et seq.*

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REPORT TO CITY COUNCIL

Approved by:

Wendy Silva, Director of Human Resources

Arnoldo Rodriguez, City Manager

Council Meeting of: August 24, 2022

Agenda Number: C-2

SUBJECT:

Appointments to the Americans with Disabilities Act (ADA) Advisory Council

RECOMMENDATION:

Adopt a resolution appointing Jack Porter and Gladys Marroquin to the ADA Advisory Council

SUMMARY:

The City of Madera ADA Advisory Council (MADAAC) was established by the City Council in 2006 to advise the City on matters relating to providing accessible facilities, services, programs, and infrastructure. MADAAC consists of seven members, with each member of the City Council making a nomination to be considered for appointment by the Mayor, subject to approval of the City Council by resolution. At this time, Councilwoman Gallegos has nominated Jack Porter and Councilwoman Mejia has nominated Gladys Marroquin to serve on MADAAC. The Mayor has considered the nominations. The requested action is a resolution of the City Council to approve the appointments of Mr. Porter and Ms. Marroquin to MADAAC.

DISCUSSION:

MADAAC was formed to serve in an advisory capacity to the City Council and staff on matters relating to ADA. Their duties include the following.

1. Promote pedestrian safety and access to all public streets.
2. Promote ADA compliance in all public buildings and facilities, services, programs and activities.
3. Promote inclusion of the disabled community in the City's emergency and disaster preparedness plans.
4. Develop disability awareness and educational outreach programs.

5. Work with various City of Madera Departments to ensure that all public buildings and facilities, remodeled and newly constructed, are in compliance with current laws guaranteeing access for all people with disabilities.
6. Promote affordable and accessible housing in the community.
7. Work collaboratively with the City of Madera on recommendations regarding unmet transit needs.
8. Ensure ADA grievance procedures are followed and enforced.

MADAAC members are noted below in Table 1, with the individuals considered for approval of appointment indicated in bold text.

Table 1. MADAAC Membership

Applicant	*Nominating Councilmember*	*City Council District*
DJ Becker	Direct appointment by Mayor Garcia	At-large Mayor
Jack Porter	Councilwoman Gallegos	District 1
Cynthia Ortegón	Councilmember Rodriguez	District 2
Saim Mohammad	Councilmember Montes	District 3
Muhammad Latif	Mayor Pro Tem Evans	District 4
Gladys Marroquin	Councilwoman Mejia	District 5
Diana Robbins	Councilmember Villegas	District 6

At this time, the Mayor has considered the nominations of Jack Porter by Councilwoman Gallegos and Gladys Marroquin by Councilwoman Mejia and is seeking approval from the City Council of their appointments to MADAAC. Per the Municipal Code, appointments will be for a term matching the nominating Council person, or until a replacement is appointed. The Municipal Code also provides that the resolution of appointment must receive at least four (4) affirmative votes to pass.

FINANCIAL IMPACT:

There is no anticipated financial impact.

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:

Council may direct staff to solicit additional volunteer applications for commission, board, and committee service.

ATTACHMENTS:

1. Volunteer application for Jack Porter
2. Volunteer application for Gladys Marroquin
3. Resolution

CITY OF MADERA
COMMISSION, BOARD, AND COMMITTEE

APPLICATION

I hereby request that I be considered as a nominee for the following City of Madera Commission, Board, or Committee:

PLEASE CHECK ONE OR MORE:

- X ADA Advisory Council
- ____ Airport Advisory Commission
- ____ Beautification Committee
- ____ Civil Service Commission
- ____ CDBG Block Grant Commission
- ____ Loan Review Committee
- ____ Planning Commission
- ____ Transit Advisory Board
- ____ Other: _____

Please type or print in ink.

LAST NAME	FIRST NAME	M.I.
PORTER	JACK	W
[redacted]	MADERA CA 93637	[redacted]

HOME ADDRESS	CITY, STATE, ZIP	HOME PHONE
SAME		

MAILING ADDRESS	CITY, STATE ZIP	E-MAIL ADDRESS
BIG VALLEY NEWS	PINEDALE	[redacted]

EMPLOYER	JOB TITLE	BUSINESS PHONE

Length of residence in the City of Madera:	Have you ever been convicted of a felony?
57 Years _____ Months	Yes _____ No X

Educational background:

MADERA HIGH GRAD 1957

MADERA COMMUNITY COLLEGE GRAD 2001

ATTENDING FRESNO STATE GRAD DATE 5/2023

Please list any organizations of which you are a member and any offices you have held in those organizations:

N/A

Please list any appointed public boards or commissions on which you have served, dates of service, and any chairmanship or office held:

[redacted]

MADERA SOUTH HIGH School SCHOOL SITE COUNCIL SYNARC 4 YEARS AS ADMIN

I am interested in serving for the following reasons:

EQUAL ACCESS TO PUBLIC FACILITIES AS MY IMPEDIMENT TO MOVE.

References (optional):

WILLIAM MASK	471-4952
RON SPIERS	474-9209
ROBERT BAUTISTA	903-3370
TYSON POGUE	375-5347

6-27-2022
Date

Signature

Please return completed application to:

CITY OF MADERA
OFFICE OF THE CITY CLERK
205 West 4th Street, Madera, CA 93637
cityclerkinfo@madera.gov
(559) 661-5405

RECEIVED
OFFICE OF THE CITY CLERK

AUG 17 2022

BY

CITY OF MADERA
COMMISSION, BOARD, AND COMMITTEE

APPLICATION

I hereby request that I be considered as a nominee for the following City of Madera Commission, Board, or Committee:

PLEASE CHECK ONE OR MORE:

- [X] ADA Advisory Council
- [ ] Airport Advisory Commission
- [ ] Beautification Committee
- [ ] Civil Service Commission
- [ ] CDBG Block Grant Commission
- [ ] Loan Review Committee
- [ ] Planning Commission
- [ ] Transit Advisory Board
- [ ] Other: _____

Please type or print in ink.

LAST NAME	FIRST NAME	M.I.
Marroquin	Gladys	R.

HOME ADDRESS	CITY, STATE, ZIP	HOME PHONE
[redacted]	Madera CA 93638	[redacted]

MAILING ADDRESS	CITY, STATE ZIP	E-MAIL ADDRESS
[redacted]	Madera, CA. 93638	[redacted]

EMPLOYER	JOB TITLE	BUSINESS PHONE
Diamond Communication Inc.	Dispatcher	[redacted]

Length of residence in the City of Madera:	Have you ever been convicted of a felony?
8 Years _____ Months	Yes _____ No X

Educational background: One term - Advanced Administrative Course - Michigan
High School Diploma - Grover Cleveland H.S. New York.

Please list any organizations of which you are a member and any offices you have held in those organizations:

none

Please list any appointed public boards or commissions on which you have served, dates of service, and any chairmanship or office held:

none

I am interested in serving for the following reasons:

I would like to help the madera City community, which I am part of and have come to admire madera for it's community. I know it can be a bigger and better place for all the generations.

References (optional):

Aug. 04, 2022
Date

Gladys R. Marroquin
Signature

Please return completed application to:

CITY OF MADERA
OFFICE OF THE CITY CLERK
205 West 4th Street, Madera, CA 93637
cityclerkinfo@madera.gov
(559) 661-5405

Resolution No. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADERA APPROVING THE APPOINTMENTS OF JACK PORTER AND GLADYS MARROQUIN TO THE CITY OF MADERA AMERICANS WITH DISABILITIES ACT ADVISORY COUNCIL

WHEREAS, the City of Madera has established an Americans with Disabilities Act Advisory Council (MADAAC) to serve in a volunteer capacity to fulfill the duties of the Advisory Council as provided in their adopted bylaws; and

WHEREAS, MADAAC is comprised of seven citizens nominated by members of the City Council and appointed by the Mayor, subject to confirmation by the Council as a whole; and

WHEREAS, Councilwoman Gallegos has nominated Jack Porter to be considered for appointment to MADAAC for a term concluding December 2022 or as otherwise provided in the Madera Municipal Code; and

WHEREAS, Councilwoman Mejia has nominated Gladys Marroquin to be considered for appointment to MADAAC for a term concluding December 2022 or as otherwise provided in the Madera Municipal Code; and

WHEREAS, Mayor Garcia has considered the above-named nominated individuals and has appointed Jack Porter and Gladys Marroquin; and

WHEREAS, Jack Porter and Gladys Marroquin have expressed their desire to serve on MADAAC.

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

1. The above recitals are true and correct.

2. The Council approves the appointment of Jack Porter to MADAAC for a term ending December 2022, unless otherwise indicated by the Madera Municipal Code.

3. The Council approves the appointment of Gladys Marroquin to MADAAC for a term ending December 2022, unless otherwise indicated by the Madera Municipal Code.

4. This resolution is effective immediately upon adoption.

* *

REPORT TO CITY COUNCIL

Approved by:

Council Meeting of: August 24, 2022

Agenda Number: C-3

Kingsley Okereke, Interim Director of Financial Services

Arnoldo Rodriguez, City Manager

SUBJECT:

Appropriations Limit (Gann Limit) for Fiscal Year 2022/2023

RECOMMENDATION:

Adopt a Resolution establishing an Appropriations Limit for Fiscal Year 2022/2023 in the amount of $54,767,610

SUMMARY:

State law requires the City of Madera (City) set an Appropriations Limit (also known as the "Gann Limit") after budget adoption each fiscal year (FY), in accordance with Section 1.5 of Article XIIIB of the California Constitution. The Appropriations Limit is increased each year by a formula that uses a combination of percent changes in the Statewide Per Capita Income (PCI), city or county population, and the City non-residential assessed valuation. The State Department of Finance provides the PCI and population growth rates. The County Assessor provides the non-residential assessed valuation information.

DISCUSSION:

The Appropriations Limit creates a restriction on the amount of government revenue which may be appropriated in any fiscal year. An appropriation is a formal authorization by the City Council to spend funds and the Gann limit only applies to appropriations that are "proceeds of taxes", as defined by the law and statewide reporting guidelines. The limit is based on actual appropriations during the base year of 1986-87 and increases each year using specified growth factors. Appropriations for debt service and capital outlay are excluded from the calculation. The FY 2022/23 Appropriations Limit shows an increase from the prior year due to a rise in the Statewide PCI of 7.55 percent in combination with a 0.99 percent increase in the City's population growth rate. This resulted in a combined increase of 18.27 percent.

The FY 2022/23 Article XIIIB Appropriations Limit Calculation Worksheets and supporting documents are included as Exhibit A.

FINANCIAL IMPACT:

The Appropriations Limit for FY 2022/23 has been calculated to be $54,767,610. This represents the maximum amount of appropriations from tax proceeds that can be budgeted by the City for the current fiscal year. Budgeted appropriations subject to limitation are determined to be $25,749,793, as shown on Exhibit A, Worksheet No. 1. This represents the appropriations from tax proceeds approved in the FY 2022/23 budget. The current year budgeted appropriations are approximately 47 percent of the allowable limit, indicating that the City's approved budget is well within the limits set by State law.

CONSISTENCY WITH THE VISION MADERA 2025 PLAN:

Adopting the Appropriations Limit for the City is not addressed in the vision or action plans. The requested action is also not in conflict with any of the actions or goals contained in those plans.

ATTACHMENTS:

1. Resolution
2. Worksheet
3. Department of Finance Letter

RESOLUTION NO. 22- _____
A RESOLUTION OF THE COUNCIL OF THE CITY OF MADERA ADOPTING THE APPROPRIATIONS LIMIT FOR THE 2022/2023 FISCAL YEAR

WHEREAS, Section 7910 of the California Government Code of the State of California provides that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit for the following fiscal year pursuant to Article XIIIB of the Constitution; and

WHEREAS, at least fifteen (15) days prior to such adoption, notice of the proposed adoption of the Appropriations Limit and availability of the documentation used in making the determination of the Appropriations Limit was given within the City, which sum and documentation has been available to the public in the office of the Director of Finance; and

WHEREAS, the City Council has received evidence regarding the Appropriations Limit to be established for the City of Madera.

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

1. The above recitals are true and correct.

2. The Appropriations Limit for the City of Madera for the 2022/2023 fiscal year, as described in Article XIII B of the Constitution of the State of California and as determined pursuant to Sections 7900 to 7913 of the California Government Code is in the amount of Fifty-four million, seven hundred sixty seven thousand, six hundred ten dollars ($54,767,610).

3. The Council declares that the percentage change in California per capita personal income and the City of Madera annual percent change in population were used in calculating this Appropriations Limit.

4. This resolution is effective immediately upon adoption.

* * * * * * *

EXHIBIT A

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #1
FOR THE 2022/2023 FISCAL YEAR

Proceeds of Taxes:	$ 26,819,193	Reference Document
Exclusions:	$1,069,400	General Fund Debt Service
Appropriations Subject to Limit:	$ 25,749,793	Worksheet #2
Current Limit:	$54,767,610	Worksheet #3
Amount Over (Under) Limit:	$ (29,017,817)	

EXHIBIT A

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #2
FOR THE 2022/2023 FISCAL YEAR
Summary of Tax Proceeds Revenue & Interest Allocation

	Non-Interest Revenues	Percent of Total	Interest Income Allocation	Total Tax Proceeds
General Fund				
Tax Proceeds Budgeted	$ 26,401,832	51.67%	$ 417,361	$ 26,819,193
Non Tax Proceeds Budgeted	$ 24,690,340	48.33%	$ 338,348	
Total Revenue Budgeted	$ 51,092,172	100.00%		
Total Interest Income Budgeted			$ 755,709	

Total Tax Proceeds Budgeted:	$ 26,819,193

EXHIBIT A

CITY OF MADERA
ARTICLE XIIIB APPROPRIATIONS LIMIT CALCULATION
WORKSHEET #3
FOR THE 2022/2023 FISCAL YEAR

A.	Last Year's Appropriations Limit (Unadjusted)				$46,306,201.00
B.	Adjustment Factors	% of Change	Factor	Source	
	1. Growth in City Population	0.99	1.0997	State Calculation	
	2. California Oper Capita Personal Income Growth	7.55	1.0755	State Calculation	
	3. Adjustment Factor: (B1 x B2)				1.1827
C.	Annual Adjustment Dollars: (A x B3) - A				$8,461,409
D.	2022/2023 Projected Appropriations Limit: (A + C)				$54,767,610

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

Gavin Newsom ▪ Governor
1021 O Street, Suite 3110 ▪ Sacramento CA 95814 ▪ www.dof.ca.gov

May 2022

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit
California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2022-23 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: http://leginfo.legislature.ca.gov/faces/codes.xhtml.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2022**.

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: 1.0755 x 0.997 = 1.0723

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	Percent Change 2021-2022	--- Population Minus Exclusions --- 1-1-21	 1-1-22	Total Population 1-1-2022
Madera				
Chowchilla	-0.51	13,680	13,610	18,851
Madera	-0.69	66,299	65,843	65,843
Unincorporated	1.43	71,674	72,702	72,702
County Total	0.33	151,653	152,155	157,396

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022

County	Percent Change 2021-22	--- Population Minus Exclusions --- 1-1-21	1-1-22
Los Angeles			
Incorporated	-0.71	8,907,581	8,844,059
County Total	-0.71	9,923,635	9,853,284
Madera			
Incorporated	-0.66	79,979	79,453
County Total	0.33	151,653	152,155
Marin			
Incorporated	-1.08	191,936	189,869
County Total	-1.11	256,537	253,686
Mariposa			
Incorporated	0.00	0	0
County Total	-0.20	17,018	16,984
Mendocino			
Incorporated	-0.35	28,697	28,596
County Total	-0.78	90,655	89,951
Merced			
Incorporated	0.41	192,660	193,455
County Total	0.88	280,833	283,311
Modoc			
Incorporated	1.00	2,699	2,726
County Total	0.98	8,606	8,690
Mono			
Incorporated	0.56	7,324	7,365
County Total	0.61	13,167	13,247
Monterey			
Incorporated	-0.39	314,094	312,883
County Total	-0.62	419,835	417,224

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.